



Tax in Motion



Issue 4-2025

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Stamp duty guidelines—Instrument for conveyance of movable property

The Inland Revenue Board (IRB) has recently issued the Guidelines on Imposition of Stamp Duty on Instrument of Sale and Purchase and Instrument of Transfer of Movable Property (“the Guidelines”).

Salient points of the Guidelines are as follows:

- Section 21 of the Stamp Act 1949 (SA 1949) deems various instrument of sale as instrument of conveyance on sale and therefore subject to ad valorem stamp duty at the rate of 1%-4% under item 32(a) or fixed rate of 4% under item 32(aa), as the case may be.
- The various instruments of sale that is subject to the scope of the deeming provision under section 21 of SA 1949 include sale of legal and beneficial estate/interest/property. However, certain items are specifically excluded from the deeming provision of section 21, and they include sale of goods, immovable property, stock and marketable securities, etc. The instruments falling under the exclusion could be subject to RM10 stamp duty under item 4 of the First Schedule of SA 1949 unless specifically captured under another item. However, for sale of goods, stamp duty is exempted.
- The Guidelines primarily explain the imposition of stamp duty on instruments of sale involving movable property. The IRB explained that the meaning of goods will be based on the case of *Havi Logistics (M) Sdn Bhd v Pemungut Duti Setem, Civil Appeal No:01(f)-5-02/2024(W)* which refers to trading goods and therefore an instrument for sale of non-trading movable goods falls within the scope of section 21.
- The Guidelines sets out that movable property refers to a property that can be transferred or moved, for example, plant, machine, vehicle, machinery, weapon, jewellery, etc.
- Duty payer must first determine whether the nature of the movable property to be sold are business/personal asset or trading goods.



- Stamp duty treatment for the transfer of movable property depends on its nature and is summarised as follows:

Nature of the movable property	Stamp duty treatment
Business/personal asset	<ul style="list-style-type: none"> Sale and purchase agreement will be deemed as an instrument of conveyance on sale under section 21 and is subject to stamp duty at ad valorem rate under item 32(a) or item 32(aa). If no sale and purchase agreement is signed, the instrument of transfer will be subject to stamp duty at ad valorem rate under item 32(a) or item 32(aa). Where there is more than one instrument involved and if the sale and purchase agreement has been subject to ad valorem duty, the instrument of transfer will be subject to a fixed duty at RM10.
Trading goods	<ul style="list-style-type: none"> Sale and purchase agreements will be exempted from stamp duty. If there is an instrument of transfer, ad valorem duty under item 32(a) or item 32(aa) will be imposed.

- If the contents of the instrument are for purposes other than conveyance or transfer, the instrument will be subject to the imposition of duty under other items of the First Schedule of SA 1949.

The Guidelines are available on IRB's website hasil.gov.my (Legislation > Guidelines > Technical Guidelines).



Stamp duty guidelines—Late stamping penalties

The IRB has recently issued the Guidelines on Imposition of Penalty for Late Stamping of Instrument under SA 1949 (“Late Stamping Penalty Guidelines”) to explain the imposition of penalties on instruments that are stamped late.

The Late Stamping Penalty Guidelines are available on IRB’s website hasil.gov.my (Legislation > Guidelines > Technical Guidelines).

Salient points of the Late Stamping Penalty Guidelines are as follows:

Stamping period

Instruments must be stamped within the following specified period:

- 14 days from the notice of assessment after adjudication or any further period specified by the Collector.
- 30 days from the date the bills, cheques, or notes first received in Malaysia.
- 30 days from the date of the execution of the instrument (if executed in Malaysia).
- 30 days from the date the instrument has been received in Malaysia (if executed out of Malaysia).

Late stamping penalties

Penalties for late stamping are as follows:

Period of late stamping after time of stamping	Penalty	Note
Within 3 months	RM50 or 10% of the deficient duty, whichever is greater	RM50 is applicable in the case of late stamping of instruments exempted from stamp duty
Exceeding 3 months	RM100 or 20% of the deficient duty, whichever is greater	RM100 is applicable in the case of late stamping of instruments exempted from stamp duty



Determination of late stamping period under self-assessment system

Where the stamp duty return is not filed on time, the late stamping period is to be determined as the aggregate of:

- (i) the number of days the stamp duty return was late; and
- (ii) the number of days the stamp duty payment was late.

Where the stamp duty return is filed on time, the late stamping period will commence from the expiry of the 30-day period to pay the stamp duty from the date of submission of the stamp duty return.

Note: The above is consistent with provisions from Measures for the Collection, Administration and Enforcement of Tax Bill 2025 under Budget 2026.

Illustration of the determination of late stamping period from the Late Stamping Penalty Guidelines is reproduced below for easy reference:

	Example 5	Example 6	Example 7	Example 8
Date of instrument	1/3/2026	1/3/2026	1/3/2026	1/3/2026
Due date for furnishing return	31/3/2026	31/3/2026	31/3/2026	31/3/2026
Date of furnishing return / deemed assessment	23/3/2026	15/6/2026	15/6/2026	15/6/2026
Period of late stamping [A]	Not applicable	2 months and 15 days	2 months and 15 days	2 months and 15 days
Due date for duty payment	22/4/2026	15/7/2026	15/7/2026	15/7/2026
Date of payment made	On or after 23/4/2026	7/7/2026	18/7/2026	5/10/2026
Period of late payment [B]	x months and x days from 23/4/2026	Not applicable	3 days	2 months and 20 days
Total period of late stamping [A] + [B]	x months and x days from 23/4/2026	2 months and 15 days	2 months and 18 days	5 months and 4 days (exceeding 3 months)
Late stamping penalty	Late stamping within 3 months—RM50 or 10% of the deficient duty, whichever is greater. Late stamping beyond 3 months—RM100 or 20% of the deficient duty, whichever is greater.	Late stamping within 3 months—RM50 or 10% of the deficient duty, whichever is greater.	Late stamping within 3 months—RM50 or 10% of the deficient duty, whichever is greater.	Late stamping beyond 3 months—RM100 or 20% of the deficient duty, whichever is greater.

Updates on approval period for subsection 44(6) status

The IRB has on 2 December 2025 issued a media release to announce a new 10-year limit for approvals under subsection 44(6) of the Income Tax Act 1967 (ITA 1967) for Institution/Organisation/Fund (IOT).

Key points from the media release are:

- **New 10-year cap**

Effective from 27 November 2025, the approval period for IOTs under subsection 44(6) is limited to a maximum of 10 years.

The tax benefits granted under this approval include tax deductions for donors on donations or contributions made to IOT (limited to 10% of aggregate income of an individual or company) and exemption on all income received by the IOT throughout the approval period.

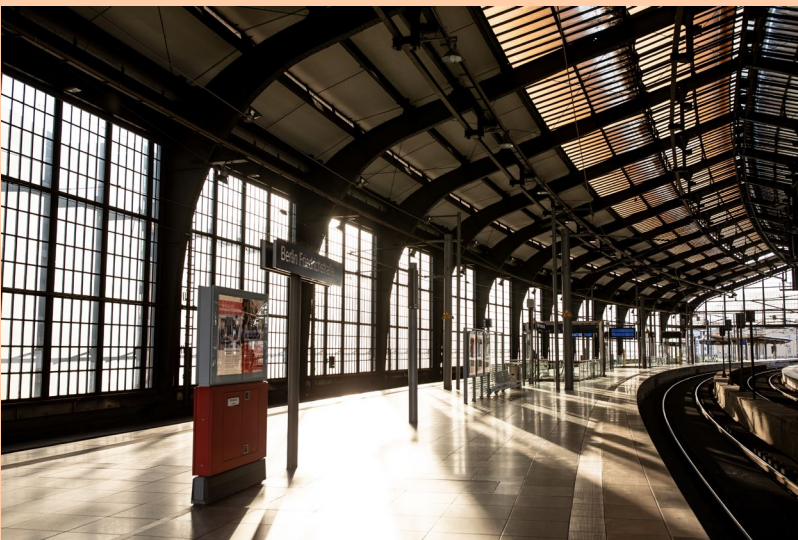
- **IOTs which current approved period expire on 31 December 2025**

New notification letters will be issued by IRB to clarify the application of the 10-year approval limit.

- **Approvals or extensions granted before 27 November 2025**

The existing approved / extended period will remain valid for the period stated in the approval letter. The new 10-year limit will only be applicable after the expiry of the current approval / extended period.

The media release is available on IRB's website [hasil.gov.my](https://www.hasil.gov.my) (Homepage > Media Release).



Guidelines on Labuan Trading Activity and Labuan Non-Trading Activity

The IRB has issued Guidelines on Labuan Trading Activity and Labuan Non-Trading Activity dated 10 December 2025 (“the Guidelines”) to provide clarification on the definition of Labuan trading activity and Labuan non-trading activity.

The following are the salient points from the Guidelines:

Labuan entity

- A Labuan entity is an entity incorporated and registered under relevant Labuan legislation and holding a valid operating license from the Labuan Financial Services Authority (for trading activities).
- This includes companies, foundations, partnerships, limited partnerships, limited liability partnerships, and trusts.
- A Labuan entity may be carrying out Labuan trading activity or Labuan non-trading activity, or both.

Labuan trading activity and non-trading activity

- Labuan trading consists of banking, insurance, trading, management, licensing, or any other activities not classified as Labuan non-trading activity.
- Labuan non-trading activity are activities relating to holding investments in securities, stocks, shares, loans, deposits, or immovable property located in Labuan by a Labuan entity on its own behalf.
- Income from the holding of immovable property outside Labuan is not a Labuan non-trading activity and will be subject to tax under the ITA 1967.



Substance requirement

- Labuan entities are required to comply with substance requirements of having
 - a minimum number of full-time employees*, and
 - a minimum annual operating expenditure in Labuan, specific to the activity type, as prescribed in the Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2021 [P.U.(A) 423/2021].
- Compliance with the substance requirements will determine the eligibility for the tax rate applicable on the Labuan entity in respect of its Labuan business activity:

Activity	Complies with substance requirements	Does not comply with substance requirements
Trading activity	Taxed at 3% on net profits (excluding intellectual property income)	Taxed at 24% on net profits
Non-trading activity	Not subject to tax under Labuan Business Activity Tax Act 1990 1990 (on profits from non-intellectual property income)	Taxed at 24% on net profits

*Note:

- A Labuan non-trading activity of pure equity holding is exempted from minimum full-time employee requirement.
- Pure equity holding is a Labuan entity holding equity and deriving income solely from dividends and capital gains.
- To be read together with the IRB's Guidelines on Substance Requirements for Fit and Proper Full-time Employees of Labuan Entities (refer [TaXavvy 21-2025](#))

Labuan entity carrying on both trading and non-trading activities

- Where a Labuan entity carries on both Labuan trading and Labuan non-trading activities, such Labuan entity is only required to fulfil the substance requirements applicable to the Labuan trading activity.
- Where there is more than one Labuan trading activity, the substance requirement for the Labuan non-trading activity is considered satisfied if the Labuan entity meets the substance requirement for the Labuan trading activity which is represented as its core income generating activity (CIGA).
- The CIGA is the primary trading activity that contributes the most to the Labuan entity's income and is determined based on the facts and circumstances of the business, including the main income source, and allocation of time / resources.
- Example 5 of the Guidelines illustrates the compliance with substance requirements in such case. An extract of Example 5 is produced for easy reference in the next page.
- At the same time, where there is more than one Labuan trading activity, the Labuan entity is required to comply with the substance requirement for each Labuan trading activity under P.U.(A) 423/2021.

Example 5

Andaman Nexus (Labuan) Ltd. (“Andaman”) is incorporated under the Labuan Companies Act 1990 and holds a valid operating licence under the Labuan Financial Services and Securities Act 2010 [Act 704]. In the year of assessment (YA) 2025 (current year), the company carries on the following activities:

Labuan Business Activity		Number of Full-Time Employees in Labuan		Annual Operating Expenditure in Labuan (RM)	
		Actual	Minimum required	Actual	Minimum required
Labuan trading activities	Fund manager – CIGA	2	2	120,000	100,000
	Accounting services	2	2	55,000	50,000
Labuan non-trading activity	Holding of securities	Nil	1	10,000 ¹	20,000

- Andaman is found to be carrying on both Labuan trading and Labuan non-trading activities. Therefore, the company is deemed to be carrying on a Labuan trading activity.
- Andaman has complied with the substance requirements for each Labuan trading activity carried out.
- For the substance requirements of the Labuan non-trading activity, ¹ Andaman is considered to meet the substance requirements on the basis that it has met the substance requirements of its CIGA.
- Since Andaman has fulfilled all the substance requirements, the company is taxed at the rate of 3% on the net profit reported in the audited accounts.

The Guidelines are available on IRB’s website [hasil.gov.my](https://www.hasil.gov.my) (Legislation > Guidelines > Technical Guidelines).

Updated guidelines on digital currency transactions

The IRB has issued the Guidelines on Tax Treatment of Digital Currency Transactions dated 5 December 2025 (“2025 Guidelines”), replacing the previous version dated 26 August 2022.

The 2025 Guidelines are available on IRB’s website hasil.gov.my (Legislation > Guidelines > Technical Guidelines).



The 2025 Guidelines apply to any person who acquires or disposes digital currency and those involved in digital currency businesses such as trading, mining and digital currency exchanges. Key updates are as follows:

- “Digital token” is now defined under the 2025 Guidelines to mean a digital representation recorded on a distributed digital ledger, whether cryptographically secured or otherwise, but does not include:
 - (a) debentures, stocks or bonds issued or proposed to be issued by any government
 - (b) shares in or debentures of a body corporate or an unincorporated body
 - (c) units in a unit trust scheme or prescribed investments,and includes any right, option or interest thereof.
- Digital currency transactions may be subject to capital gains tax (CGT) effective from 1 January 2024. Prior to the introduction of CGT, gains from digital currency transactions that were capital in nature were not subject to tax. Please refer to [Taxavvy 18-2022](#) for the badges of trade test in determining whether a transaction is capital or revenue in nature.
- The definition of “capital asset” based on the law has been inserted in the 2025 Guidelines. Capital assets, when disposed by companies, limited liability partnerships, trust bodies or co-operatives (collectively, “CLTC”), that are subject to CGT are:
 - (i) Shares of an unlisted company incorporated in Malaysia
 - (ii) Shares of a foreign controlled company deriving value from real property in Malaysia under section 15C of the ITA 1967, and
 - (iii) Movable or immovable property situated outside Malaysia including any rights or interest thereof, such as shares of companies incorporated outside Malaysia, intellectual property, buildings and land, paintings, etc. (“foreign capital assets”).

- In view that the scope of CGT for domestic capital asset is confined to unlisted shares, gains from disposal of digital currencies or digital tokens situated in Malaysia are not subject to tax.
- Meanwhile, CLTCs are subject to CGT when remitting gains from the disposal of foreign capital assets (including digital currency or digital token which are capital asset in nature) into Malaysia unless conditions for exemption are satisfied including meeting economic substance requirement [refer to [Taxavvy 10-2024](#) and [Taxavvy 12-2024](#) for details].

Comment

The 2025 Guidelines do not provide guidance on how digital currency or digital token is to be determined to be located (situs) outside of Malaysia. However, the 2025 Guidelines state that capital gains from the disposal of digital currencies or digital tokens which takes place in Malaysia are not subject to CGT. This indicates that the situs of the digital currency or digital token follows the place where the disposal takes place. In Example 6, a capital gain from disposal of Bitcoin through a platform approved by the Securities Commission in Malaysia is treated as a disposal that is not subject to tax.



Updated e-Invoice guidelines and FAQs

Following the Prime Minister's announcement to ease the burden on small and medium enterprises (SME) by increasing the e-invoice exemption threshold, the IRB has recently issued the following documents:

- e-Invoice Guideline (version 4.6)
- e-Invoice Specific Guideline (version 4.5)
- General FAQs on the implementation of e-Invoice (“General FAQs”)
- FAQs for MyInvois e-POS

The above documents are available on IRB's website hasil.gov.my (Service > e-Invoice).

e-Invoice Guideline, Specific Guideline, and General FAQs

Increased exemption threshold for implementation of e-Invoice

The above documents have been updated to reflect the increased e-invoice exemption threshold to RM1 million. The revised threshold and timeline are as follows:

- Phase 3 – 1 July 2025 for taxpayers with annual turnover or revenue of more than RM5 million and up to RM25 million.
- Phase 4 – **1 January 2026** for taxpayers with annual turnover or revenue **up to RM5 million**. Phase 5 (for taxpayers with annual turnover or revenue up to RM1 million) – **Removed**.
- New businesses – The implementation date is dependent on when the business commences and when the RM1 million threshold is reached. For example, where operations commences from year 2023 to 2025 with annual turnover of more than RM1 million, the implementation date is 1 July 2026.

Exemption for SME

SME of all categories (individuals, partnerships, companies, etc.) with annual turnover or revenue below RM1 million (previously RM500,000) are exempt from e-Invoicing, except for the following situations:

- SME with non-individual shareholders with annual turnover or revenue of at least **RM1 million**
- SME is a subsidiary of a company with annual turnover or revenue of at least **RM1 million**
- SME has a related company / joint venture with annual turnover or revenue of at least **RM1 million**.

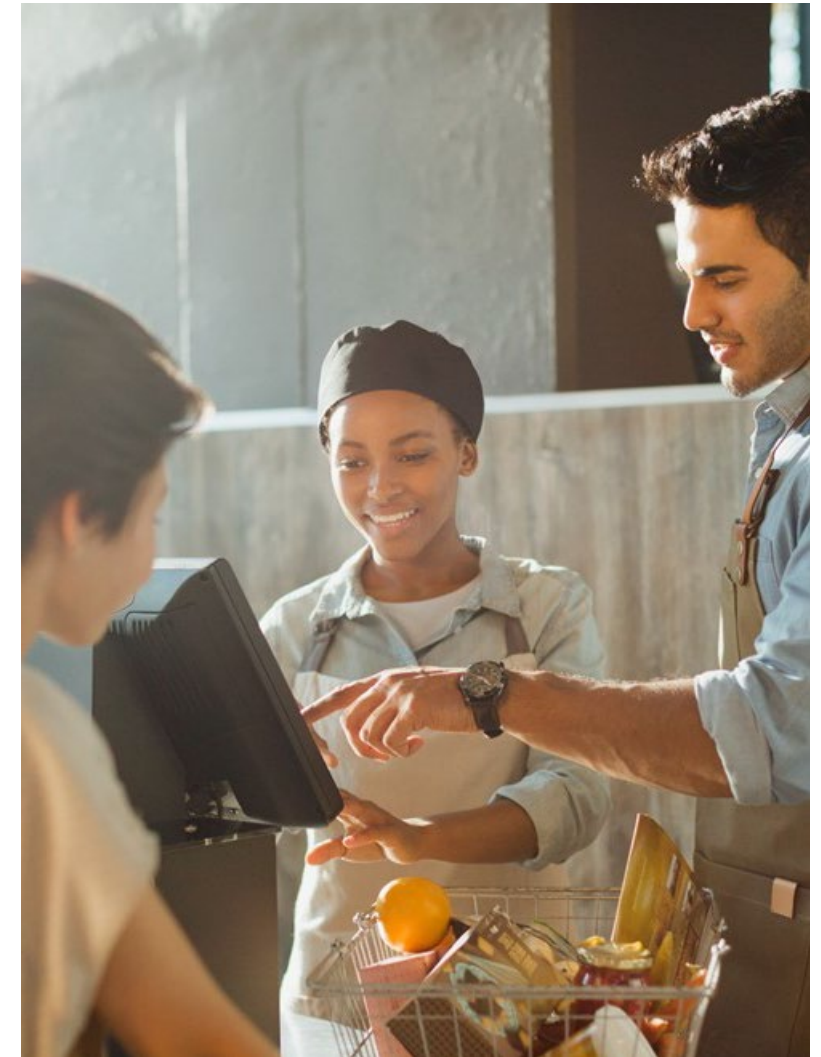
Where the SME exceeds the RM1 million threshold, it shall implement e-Invoice on 1 January in the second year following the year when the threshold is met. Once the SME is required to implement the e-Invoice, it will no longer be exempted even if its annual turnover or revenue falls below the threshold.

Amendment of e-Invoice interim relaxation period

- A six-month grace period from the implementation date, as previously provided, remains applicable to the e-Invoice implementation phases, with changes to Phase 4 as follows:

Targeted taxpayers	Interim relaxation period
Taxpayers with an annual turnover or revenue up to RM5 million and with an implementation date of:	
i) 1 January 2026	1 January 2026 to 30 June 2026
ii) 1 July 2026	1 July 2026 to 31 December 2026

- During this period, taxpayers may issue consolidated e-Invoices as follows:
 - All activities / industries are permitted to issue consolidated e-Invoices, including self-billing e-Invoices.
 - Any information can be included in the “Description of Product or Service” field.
 - If a buyer requests an e-Invoice, the seller is also permitted to issue only a consolidated e-Invoice without having to issue an e-Invoice for each transaction.
- Additionally, there will be no prosecution for non-compliance with e-Invoice regulations, provided taxpayers adhere to the requirements for consolidated e-Invoices as stated above.



FAQs for MyInvois e-POS

Eligibility criteria

The MyInvois e-POS is a digital platform for Point-of-Sale (POS) available for all businesses (sole proprietorships, partnerships, companies, etc.) that fulfil the following conditions:

- The owner or director must be a Malaysian citizen
- The business must be operational in Malaysia, and
- The business has an annual turnover or revenue not exceeding **RM2 million** (previously RM250,000).

Functionality

- The MyInvois e-POS supports the issuance of receipts or e-Invoices and the generation of sales reports.
- Businesses can choose a combination of the MyInvois portal and MyInvois e-POS for e-Invoicing depending on requirements, provided there is no overlapping in e-Invoice submissions.
- Businesses are advised to ensure web browser cache are cleared regularly and to use the latest versions of the browser that fulfil specifications.
- MyInvois e-POS does not integrate with any payment gateway.
- MyInvois e-POS utilises Taxpayer QR Codes, generated from the MyInvois portal, to automatically scan and populate the customer details into the system using a scanning device, thereby facilitating e-Invoice issuance efficiently and accurately.
- There is no daily transactions limitation using the MyInvois e-POS.

Registration

- Registration for MyInvois e-POS can be made at the nearest IRB offices, excluding Satellite Offices and UTC branches, by providing its basic details, i.e. name, NRIC, tax identification number (TIN), email address and business registration certificate (if any). Access will be provided within three days after submissions of complete required information and documentation.
- If the owner or director has more than one business, unique email address shall be used for each business.
- If the business operations has ceased, an application for the closing of an account for MyInvois e-POS shall be made to the IRB.
- Businesses which exceeded the RM2 million threshold are no longer eligible to use MyInvois e-POS and are required to transition to other commercial POS systems, even if there are subsequent changes to its annual turnover or revenue (e.g. falling below the threshold).
- Businesses registered for MyInvois e-POS are not required to renew their account registration annually but must renew their 'Client ID' and 'Client Secret' to ensure submissions of e-Invoices to the IRB.

Security

MyInvois e-POS allows access functions for the roles of Administrator, Cashier, Accountant or Auditor. It also records each user activity in a detailed audit log.

Public Ruling No. 4/2025 – Notification of Change of Accounting Period

The IRB has issued Public Ruling No. 4/2025 – Notification of Change of Accounting Period by a Company/Limited Liability Partnership/Trust Body/Co-Operative Society (“PR 4/2025”), which supersedes Public Ruling No. 6/2021 (“PR 6/2021”) of the same title.

The PR 4/2025 has been issued to replace PR 6/2021. The changes are mainly to bring the contents up to date to the prevailing law since PR 6/2021 was issued. Salient updates are as follows:

- Contents have been updated to include the revision of the estimate of tax payable in the 11th month of the basis period and an example which illustrate the 11th month revised tax estimate is included.
- Updated exemption criteria for submitting Form CP204—Companies are no longer exempt from submitting Form CP204 if more than 20% of their shares are held by companies incorporated outside Malaysia or by individuals who are not Malaysian citizen, with effect from YA 2024.
- In line with section 107C(11C), gains or profits from the disposal of capital assets are not subject to estimate of tax payable.

PR No. 4/2025 is available on IRB’s website [hasil.gov.my](https://www.hasil.gov.my) (Legislation > Public Rulings).



Public Ruling No. 5/2025 – Construction Contracts

The IRB has issued Public Ruling No. 5/2025 – Construction Contracts (“PR 5/2025”), superseding Public Ruling No. 2/2009 of the same title.

PR 5/2025 is available on the IRB’s website hasil.gov.my (Legislation > Public Rulings).

PR 5/2025 explains the basis in determining the gross income for the purpose of ascertaining adjusted income derived from the business of construction contracts. Key updates are as follows:

- **Contracts with actual gross profit less than estimated gross profit or contracts with actual loss (Examples 17 and 18)**—In addition to apportioning the actual gross profit or loss to the basis period for the year of completion and prior basis periods by reviewing prior YA’s assessment, it is now added that the taxpayer may choose not to review the assessments for prior YAs if there is no tax implications for all the relevant YAs.
- **Alignment with Practice Note 1/2024** (refer to [TaXavvy 13-2024](#) for details)—Effective from YA 2023, when a construction contract is deemed completed but its final account can only be finalised after the date of completion of the construction contract, the construction contractor may determine and recognise the actual gross profit or loss based on the earliest of the following periods:
 - i. 12 months after the date of completion of construction contract, or
 - ii. on the date when the final accounts of the construction contract are agreed between the contractor and the client.



Public Ruling No. 6/2025 – Taxation of Income from Employment on Board a Ship

The IRB has issued Public Ruling No. 6/2025 – Taxation of Income from Employment on Board a Ship (“PR 6/2025”), which replaces Public Ruling No. 1/2023 (“PR 1/2023”) of the same title.

The key clarification in PR 6/2025 concerns the treatment of vessels that operate within port limits for purposes of the “seagoing ship” definition.

The definition section has been refined to remove the territorial reference to “Malaysian waters” and to state that a ship which sails beyond port limits is considered a seagoing ship. To ease comparison, the change is summarised below:

Previous wording (PR 1/2023)

Therefore, a ship sailing in Malaysian waters that does not sail beyond the port limit is not considered as a seagoing ship.

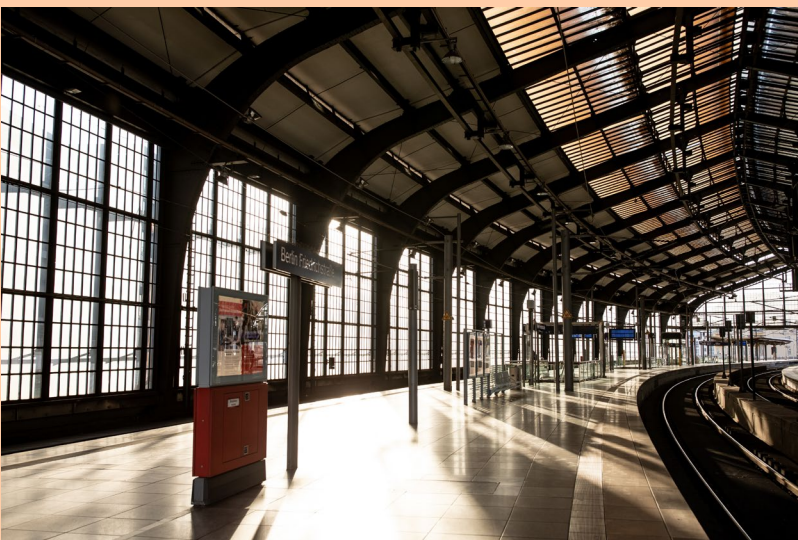
Updated wording (PR 6/2025)

Therefore, a ship that does not sail beyond the port limit is not considered as a seagoing ship.

Example 1 has been refined where the basis of not treating the ship as a seagoing ship is because the voyage of the ship does not exceed the port limit determined according to the by-laws of the respective ports.

Individual who derives income from exercising an employment on a seagoing ship is eligible for tax exemption. Conditions include the seagoing ship is used in the business operated by resident who is the registered owner of the ship under the Merchant Shipping Ordinance 1952, and the seagoing ship is not a ferry, barge, tug-boat, supply vessel, crew boat, lighter, dredger, fishing boat or other similar vessel.

PR 6/2025 is available on the IRB website hasil.gov.my (Legislation > Public Rulings).



Malaysian Income Tax Reporting System—Latest Frequently Asked Questions

The IRB has recently uploaded to its website the Frequently Asked Questions on the submission of documents prescribed under section 82B through Malaysian Income Tax Reporting System (MITRS) (“the FAQ”), updated on 26 November 2025, outlining the latest guidance for tax information and documents submission under section 82B.



The following are the salient points to note:

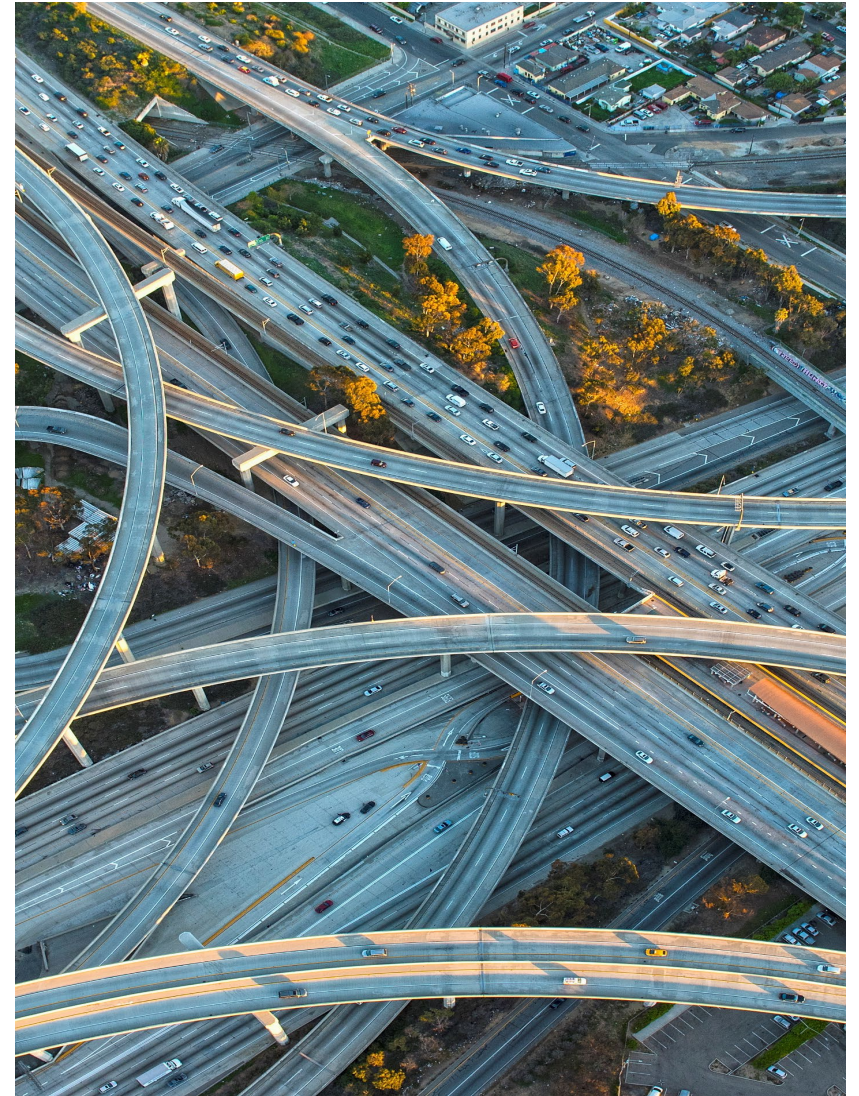
- **Submission procedure—incentive claim**

Reference in the FAQ	Salient points
Part B—No. 10	<p>The type of incentive claim intended for the purpose of submitting certain documents through MITRS has been updated to include claims under item D1 comprising special deduction, further deduction, and double deduction.</p> <p>Previously, only the following incentives were covered:</p> <ul style="list-style-type: none">(i) Item D2—claim for incentives under section 127(3)(b) [incentives under gazette orders];(ii) Item D3—claim for incentives under section 127 (3A) [incentives provided by Minister of Finance]; and(iii) Item D4—claim for incentives under / Promotion of Investment Act 1986 other than the incentives in items D1, D2, and D3.
Part B—No. 11	<p>Where the incentive claim only involves special deduction (item D1) and no detailed calculation is available, taxpayers may select “Yes – Document already exists under the income tax computation category” provided the relevant expenditure is included in the income tax computation document.</p>
Part B—No. 12	<p>If the complete capital allowances schedule or the complete calculation of incentives has been included as part of the income tax computation, taxpayers need not upload the capital allowances schedule and computation of incentives claimed separately. Taxpayers may select “Yes – Document already exists under the income tax computation category.”</p>

- **Others**

Reference in the FAQ	Salient points
Part B—No. 14	Audited financial statements are still required to be uploaded submitted through MITRS, even though the Detailed Income Statement is included in the income tax computation.
Part B—No. 4	Application for an extension of time for submission of documents specified under section 82B is not permitted.
Part B—No. 5	The number of document that may be uploaded is limited to one document for each field, with an overall total file size limit of 20MB per taxpayer per YA.

The FAQ are available on IRB’s website [hasil.gov.my](https://www.hasil.gov.my) (Forms > Filing Programme For Documents Specified Under Section 82B Through MITRS).



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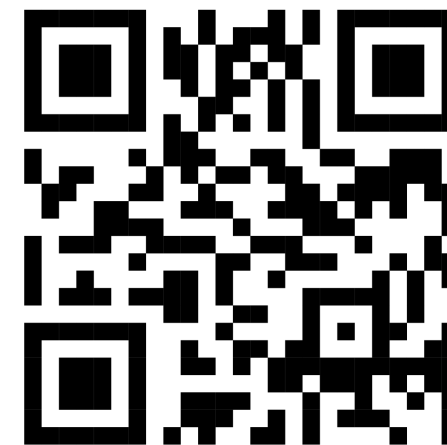
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