

**From:** NO REPLY CONTACT CENTRE [[mailto:noreply\\_contactcentre@hasil.gov.my](mailto:noreply_contactcentre@hasil.gov.my)]  
**Sent:** Wednesday, 7 January, 2015 11:55 PM  
**To:** CHARTERED TAX INSTITUTE OF MALAYSIA  
**Subject:** Pengumuman : Pindaan Berkaitan Pelaksanaan Potongan Cukai Berjadual (PCB) 2015  
CRM:0049000026023

Tuan/puan,

Ini adalah emel makluman automatik daripada Lembaga Hasil Dalam Negeri Malaysia

Sukacita dimaklumkan P.U.(A)362 / 2014 Kaedah-kaedah Cukai Pendapatan (Potongan Daripada Saraan) Pindaan (No. 2) 2014 telah diwartakan pada 31 Disember, 2014.

Dengan itu, terdapat beberapa pindaan berkaitan dengan pelaksanaan (polisi) Potongan Cukai Bulanan (PCB) 2015 seperti berikut:

**1. Saraan Yang Tertakluk Kepada PCB.**

‘"saraan" ertinya pendapatan berkenaan dengan perolehan atau keuntungan daripada sesuatu pekerjaan sebagaimana yang dinyatakan dalam **subseksyen 13(1) Akta**.’

**Dengan pindaan tersebut, Manfaat Berupa Barangan (MBB) dan Nilai Tempat Kediaman (NTK) adalah tertakluk kepada PCB. – Wajib untuk potongan PCB.**

**2. Lanjutan Masa Bagi Pembayaran PCB**

Subkaedah 10(1) dan 13 Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan "kesepluluh" dengan perkataan "kelima belas".

**Dengan pindaan tersebut, tarikh pembayaran PCB dilanjutkan daripada 10hb bulan berikutnya kepada 15hb bulan berikutnya.**

**Dengan itu, tarikh akhir pambayaran PCB bulan Disember, 2014 masih pada 10hb Januari, 2015. Tetapi, mulai Januari, 2015, tarikh akhir pambayaran PCB bulan Januari, 2015 adalah pada 15hb Februari, 2015.**

**3. Tuntutan Potongan Yang Dibenarkan Dan Rebat Di Bawah Akta Melalui Borang TP1**

Dalam menentukan amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer, majikan hendaklah membenarkan pekerja untuk membuat tuntutan potongan yang dibenarkan dan rebat di bawah Akta tidak kurang daripada dua kali dalam tahun semasa.

**Majikan yang menentukan PCB melalui pengiraan berkomputer adalah diwajibkan untuk membenarkan pekerja menuntut potongan yang dibenarkan dan rebat di bawah Akta melalui borang TP1 sekurang-kurangnya 2 kali setahun dalam tahun semasa.**

Maklumat berkaitan dengan pelaksanaan PCB 2015 boleh merujuk kepada Garis Panduan Kaedah-kaedah Cukai Pendapatan (Potongan Daripada Saraan) Pindaan (No. 2) 2014.

Maklumat lanjut/terkini berkaitan PCB 2015 boleh diperolehi dengan melayari laman web Hasil di alamat [www.hasil.gov.my](http://www.hasil.gov.my) > Majikan > Potongan Cukai Bulanan atau *link* <http://www.hasil.gov.my/goindex.php?kump=5&skum=3&posi=1&unit=5100&sequ=6>.

Terima kasih.

Pusat Khidmat Pelanggan  
Jabatan Khidmat Korporat  
Lembaga Hasil Dalam Negeri Malaysia

Dear Sirs,

This is an auto-generated email from Inland Revenue Board of Malaysia ( IRBM ).

We are gladly to inform you that P.U.(A) 362 / 2014 Income Tax (Deduction From Remuneration) (Amendment) (No. 2) Rules 2014 has been gazetted on 31 December 2014.

There are few statutory changes for MTD 2015 related to implementation (policy) of Monthly Tax Deduction (MTD) 2015 as below:

#### 1. Remuneration Subject To MTD

“remuneration” means income in respect of gains or profits from an employment under subsection 13(1) of the Act.”.

**With this amendment, the Benefit In Kind (BIK) and Value Of Living Allowances (VOLA) are subjected to MTD. – Mandatory for MTD deduction.**

#### 2. Extension Of Time For MTD Payment

Subrule 10(1) and 13 of the principal Rules is amended in by substituting for the words “10th” the words “15th”.

**With this amendment, the due date of PCB payment due date has been extended from 10<sup>th</sup> of every following calendar month to 15<sup>th</sup> of every following calendar month.**

**With effect from January, 2015, payment for the January 2015 MTD is due on 15<sup>th</sup> February 2015. Hence, it is not applicable to the December 2014 MTD and the payment for the December 2014 MTD is due on 10<sup>th</sup> January 2015.**

#### 3. Allowable deductions and rebates under the Act claim through TP1 form

In determining the amount of Monthly Tax Deduction based on Computerised Calculation, the employer shall allow the employee to claim allowable deductions and rebates under the Act not less than twice in the current year.

**With this amendment, the employer who determines MTD based on Computerised Calculation is mandatory to allow the employee to claim allowable deductions and rebates under the Act by using the TP1 form not less than twice in the current year.**

Please refer to Income Tax (Deduction From Remuneration) (Amendment) (No. 2) Rules 2014 guideline for detail implementation of 2015 MTD.

For more and detail information, please log in to [www.hasil.gov.my](http://www.hasil.gov.my) > employer > Monthly Tax Deduction or link <http://www.hasil.gov.my/goindex.php?kump=5&skum=3&posi=1&unit=5100&sequ=6>.

Thank you.

Customer Service Center  
Corporate Services Department  
Inland Revenue Board of Malaysia

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**From:** Chua Tian Siang [mailto:ctsiang@hasil.gov.my]  
**Sent:** Wednesday, 7 January, 2015 2:13 PM  
**To:** Yamuna  
**Cc:** kslim@ctim.org.my'; 'Vee Kean'; 'Tiruselvam '; 'P Thomas Simon'; Anim Omar; Elmy Hisham Md Rashid; Ahmad Radzuan Ghazali  
**Subject:** RE: MTD 2015

Dear Ms Yamuna,

Thank you for your e mail.

I am glad to inform you that your understanding/statement as below is correct.

Thank you.

**CHUA TIAN SIANG**  
**ASSISTANT DIRECTOR**  
**COLLECTION DEVELOPMENT DIVISION**  
**REVENUE COLLECTION DEPARTMENT**  
**INLAND REVENUE BOARD OF MALAYSIA |**  
☎ : 03-8313 8888 ext. 21523 | 📠 : 03-8313 7823 |  
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**ANDALAH WIRA NEGARA!**

**HASIL** Teman Keceriaan Anda

**From:** Yamuna [mailto:yamuna@ctim.org.my]  
**Sent:** Wednesday, 7 January, 2015 11:35 AM  
**To:** Chua Tian Siang  
**Cc:** kslim@ctim.org.my'; 'Vee Kean'; 'Tiruselvam '; 'P Thomas Simon'  
**Subject:** MTD 2015

Dear Mr Chua Tian Seng,

Thank you for your kind assistance.

We refer to our telephone conversation on 7 January 2015 and would like to put on record your clarification as follows:-

**The *Income Tax (Deduction from Remuneration) (Amendment) (No. 2) Rules 2014 [P.U. (A) 362/2014]* is effective from 1 January 2015. Hence, it is not applicable to the December 2014 Monthly Tax Deduction (MTD) and the payment for the December 2014 MTD is due on 10<sup>th</sup> January 2015. The P.U. (A) 362/2014 is effective from the January 2015 MTD and the payment for the January 2015 MTD is due on 15<sup>th</sup> February 2015.**

We shall disseminate the clarification to our members once we received your written confirmation.

Your prompt response is highly appreciated.

Thank you.

Regards

Yamuna Supperamaniam  
Technical and Public Practice Department

**Chartered Tax Institute of Malaysia (225750-T)**

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