
TECHNICAL

Direct Tax

LHDNM - ECONOMIC STIMULUS PACKAGE 2020 - DEFERMENT OF MONTHLY TAX INSTALMENT PAYMENTS AND REVISION OF TAX ESTIMATE

Further to our [e-CTIM TECH-DT 18/2020](#) dated 3 March 2020 on the Economic Stimulus Package 2020 (ESP), the Inland Revenue Board of Malaysia ("LHDNM") has issued a [Media Release](#) (available in Malay language only) dated 9 March 2020 in relation to the application of the following 2 measures as stated in the ESP:-

- The deferment of monthly tax instalments for 6 months from 1 April 2020 to 30 September 2020 for businesses in the tourism industry such as travel agencies, hoteliers and airlines ([Lampiran 2](#) on page 2 of the proposed tax measures ESP); and
- Revision of tax estimate in the 3rd month instalment, should the 3rd instalment fall in the year 2020 ([Lampiran 3](#) on page 3 of the proposed tax measures ESP).

In connection to this, the LHDNM has uploaded the following application forms on their website, which can be downloaded and used: -

Forms	Remarks
Borang Permohonan Penangguhan Bayaran Anggaran Cukai (Available in Malay Language only)	<ol style="list-style-type: none">1. Application for deferment of monthly tax instalments applies to businesses in the tourism industry such as travel agencies, hoteliers and airlines only.2. The deferment period is from 1 April 2020 to 30 September 2020.
Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-3 Ansuran Dalam Tahun 2020 (Available in Malay Language only)	<ol style="list-style-type: none">1. Application for this revision of tax estimate applies to all businesses affected by the Covid-19 outbreak.2. The revision of tax estimates for the 6th month and the 9th months of the basis period for a year of assessment via e-CP204A is still applicable.

Important notes:-

The Institute had sought clarification from the LHDNM and obtained the following confirmation: -

- Application for deferment of monthly tax instalment payments is subject to LHDNM's approval.
- Application for revision of tax estimate in the 3rd month instalment which falls in the year 2020 will be approved automatically by LHDNM.
- For the "Akuan" section stated in the above said forms, either the tax agent or director of the company can sign on this section. A company stamp is required, if it is signed by the director of the company.

Please take note that the above said forms are issued for the purpose of application of the ESP only. The taxpayer's information in the forms must match with the information reported in the latest Income Tax Return Form.

The said forms must be completed and can be submitted from 1 March 2020 onwards to the following address: -

**Lembaga Hasil Dalam Negeri Malaysia
Bahagian Pengurusan Rekod dan Maklumat Percukaian
Jabatan Operasi Cukai
Menara Hasil Bangi, Aras 7
No. 3, Jalan 9/10, Seksyen 9
43650 Bandar Baru Bangi
Selangor Darul Ehsan**

For further information, members may contact the LHDNM at Hasil Recovery Call Centre (HRCC) at 03-8751 1000 or visit the LHDNM portal at www.hasil.gov.my.

Members may read the [Media Release](#) and download the [forms](#) at the websites of the [Institute](#) and the [LHDNM](#).

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