

**TECHNICAL**

---

**Direct Taxation**

**[LHDNM – FAQ on Revision of Tax Estimate in the 3<sup>rd</sup> Month Instalment in Year 2020 and the Deferment of Payment of Tax Estimate for Companies related to the Tourism Industry and SME under the ESP 2020](#)**

Further to our [e-CTIM TECH-DT 24/2020](#) dated 24 March 2020, the Inland Revenue Board of Malaysia (“LHDNM”) has uploaded the [frequently asked questions](#) (“FAQ”) (only available in Bahasa Malaysia) on its [website](#) on 21 April 2020 in relation to the following under the Economic Stimulus Package (“ESP”) 2020:

- Revision of Tax Estimate in the 3rd Month Instalment in the Year 2020;
- Deferment of Payment of Tax Estimate for Companies related to the Tourism Industry; and
- Deferment of Payment of Tax Estimate for Small and Medium Enterprises (“SME”).

Members may read the FAQ in full on the websites of the [Institute](#) and the [LHDNM](#). Members should also take note of matters related to the above in item D of the LHDNM’s FAQ on Tax Matters during the Movement Control Order Period (18 March 2020 to 9 June 2020) (updated on 10 May 2020) on the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [FAQ](#) so that we may raise them with the LHDNM.

**Disclaimer**

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.