

**e-CTIM TECH-DT 38/2020**

**15 May 2020**

**TO ALL MEMBERS**

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**TECHNICAL**

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**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 Small and Medium Enterprises \(SME\) under the Economic Stimulus Package 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 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 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.

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