

TECHNICAL

Direct Tax

LHDNM – UPDATED FAQ ON TAX MATTERS DURING THE MOVEMENT CONTROL ORDER PERIOD

Further to our [e-CTIM TECH-DT 22/2020](#) dated 18 March 2020, the Inland Revenue Board of Malaysia (LHDNM) has updated its Frequently Asked Questions (FAQ) on Tax Matters during the Movement Control Order (MCO) Period several times to take into account clarifications sought by the Institute amongst others as well as the extensions of the MCO period by the Government. The FAQ and clarifications obtained by the Institute from the LHDNM are set out in the table below as follows:

No.	FAQ updated on	MCO Period	Clarifications obtained by the Institute from the LHDNM on tax matters during the MCO period
1.	19 March 2020 20 March 2020 25 March 2020	18 March 2020 to 31 March 2020	Clarifications obtained on 19 March 2020 , 21 March 2020 and 24 March 2020 .
2.	26 March 2020 3 April 2020	18 March 2020 to 14 April 2020	Clarifications obtained on 8 April 2020 .
3.	10 April 2020 16 April 2020 21 April 2020	18 March 2020 to 28 April 2020	Clarifications obtained on 13 April 2020 and 29 April 2020 .
4.	28 April 2020 6 May 2020	18 March 2020 to 12 May 2020	The Institute is compiling clarification sought on the FAQ updated on 15 May 2020 for submission to the LHDNM.
5.	10 May 2020	18 March 2020 to 9 June 2020	
6.	15 May 2020 *		

**Note: The FAQ updated on 15 May 2020 supersedes the earlier FAQs.*

Members may view the FAQ on the websites of the [Institute](#) and the [LHDNM](#). Members may also view the clarifications obtained by the Institute from the LHDNM on the website of the [Institute](#).

Members are also encouraged to visit the LHDNM website for further updates by the LHDNM on the above matter.

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