
TECHNICAL

Direct Tax

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

Further to our [e-CTIM TECH-DT 39/2020](#) dated 18 May 2020, the Inland Revenue Board of Malaysia (LHDNM) has updated its Frequently Asked Questions (“FAQ”) on Tax Matters during the Movement Control Order (“MCO”) and the Conditional MCO (“CMCO”) period after taking into account clarifications sought by the Institute amongst others. The updates are highlighted in red in the FAQ for easy reference.

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 and CMCO Period	Clarifications obtained by the Institute from the LHDNM on tax matters during the MCO and CMCO period
1.	20 May 2020	18 March 2020 to 12 May 2020	Clarifications obtained on 1 June 2020
2.	29 May 2020		
3.	10 June 2020		

**Note: The FAQ updated on 10 June 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](#).

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