

e-CTIM TECH-DT 89/2020

17 December 2020

TO ALL MEMBERS

TECHNICAL

Direct Taxation

LHDNM MEDIA RELEASE: LHDNM TO STOP ACCEPTING TAX PAYMENTS BY CHEQUES DELIVERED VIA MAIL OR COURIER STARTING FROM 1 JANUARY 2021

The Inland Revenue Board of Malaysia ("LHDNM") has uploaded a [Media Release](#) (available only in Bahasa Malaysia) dated 26 November 2020 on its website to announce that it will stop accepting tax payments by cheques delivered via mail or courier starting from 1 January 2021. This is to realise the Government's intention of increasing the use of online payments (e-payment).

However, the above announcement is not applicable to the following payments:

- Real Property Gains Tax (RPGT) - Tax under Section 21B of the RPGT Act 1976 (Form CKHT502)
- Income Tax on Public Entertainer (Travel Artist)
- Withholding tax
- Compound

Effective from 1 January 2021, tax payments can be made through the following payment medium:

- ByrHASiL through the ezHasil facility on the LHDNM official portal www.hasil.gov.my;
- Banking Portal Internet bank appointed as collection agent;
- Payment Counter at LHDNM Payment Center;
- Bank counter appointed as collection agent;
- Cash deposit machine / check; and
- Automatic teller machine (ATM).

For payments made at the bank counter, the following information must be complete and accurate:

- Income tax file reference number;
- Full name and MyKad number;
- Year of assessment and number of tax installments paid;
- Tax payment code; and
- Tax payment amount.

The LHDNM will not issue payment receipts for all tax payment transactions made through e-payment facilities and banks appointed as collection agents. All bank acknowledgement slips or valid e-payment transaction slips must be kept properly as payment receipts / proof of payment.

To avoid late payment increase being imposed, taxpayers or tax representatives must ensure that this new stipulation is complied with and any tax payments by cheques delivered via mail or courier must be completed before 1 January 2021.

Any inquiries and related feedback can be submitted to the LHDNM as follows:

- a) Hasil Care Line ("HCL") at 03-8911 1000 or 603-8911 1100 (overseas)
- b) HASiL Live Chat
- c) Feedback Form on LHDNM's official portal at the link:
<https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-my/>

Members may read the Media Release in full on the websites of the [Institute](#) and 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.