

TECHNICAL

Direct Taxation

LHDNM'S RESPONSE TO CTIM ON SEEKING GUIDANCE AND DIRECTIONS FOR TAXPAYERS ON FILING OF RETURNS AND TAX PAYMENTS THAT ARE AFFECTED BY MCO 2.0

The Institute has submitted a letter dated 26 January 2021¹ to the Inland Revenue Board of Malaysia ("LHDNM"), seeking guidance and directions for taxpayers on filing of returns and tax payments that are affected by the Movement Control Order ("MCO 2.0") which began on 13 January 2021.

The LHDNM has responded to the Institute in a letter dated 1 February 2021² that the affected taxpayer can apply for extension of time ("EOT") as per the relaxation stated in the LHDNM's letter dated 28 October 2020³ on the application for EOT on filing of Returns. The approval of the EOT will be considered based on the merits of each case by the respective LHDNM branch.

References (available in the [Institute's website – Members Only section](#)):

1. [CTIM's letter dated 26 January 2021](#).
2. [LHDNM's letter dated 1 February 2021](#) (in Bahasa Malaysia only).
3. [LHDNM's letter dated 28 October 2020](#) and [e-CTIM TECH-DT 72/2020](#) dated 28 October 2020

Members may read the [Institute's letter dated 26 January 2021](#) and the [LHDNM's letter dated 1 February 2021](#) in full at the Institute's website – Members Only section.

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