

TECHNICAL

Direct Taxation

LHDNM SYSTEM UPDATE ON REVISION OF TAX ESTIMATE (CP204) IN 3RD MONTH INSTALMENT

Issue arising

The Inland Revenue Board of Malaysia (LHDNM) had provided clarification on the LHDNM system update on the revision of tax estimate (CP204) in the 3rd month instalment.¹ However, the Institute has received issues from members that the revised tax estimate for companies that have made the revision of tax estimate (CP204) in the 3rd month instalment is still not reflected in the LHDNM's e-Filing system.

CTIM's request for an update from LHDNM

The Institute has subsequently written to the LHDNM to request for an update on LHDNM's clarification on the LHDNM system update on the revision of tax estimate (CP204) in the 3rd month instalment.²

LHDNM's response

The LHDNM has responded to the Institute that taxpayers who are still facing the issues raised in the Institute's letter are requested to email the LHDNM's Tax Information and Record Management Division (BPRM) at anggarancukai@hasil.gov.my and enclose a copy of the original letter of application for the revision of tax estimate (CP204) in the 3rd month instalment*.³ The BPRM will update the tax estimate schedule for the year of assessment 2020 to take into account the revision of tax estimate (CP204) in the 3rd month instalment* and will update the amount of tax estimate for the year of assessment 2021 accordingly.

*The LHDNM has clarified that words "pindaan ke-3" in their response means revision of tax estimate (CP204) in the 3rd month instalment⁴.

References:

1. LHDNM's [email response dated 11 August 2020](#) to the [Institute's letter dated 30 July 2020](#) (as reported in our [e-CTIM TECH-DT 62/2020](#) dated 18 August 2020).
2. CTIM's [letter dated 4 December 2020](#) to the LHDNM.
3. LHDNM's [email dated 22 December 2020](#).
4. LHDNM's subsequent [email dated 12 January 2021](#).

Members may read the [Institute's letter dated 4 December 2020](#), the [LHDNM's email dated 22 December 2020](#) in full at the [Institute's website – Members Login section](#).

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