

## **Budget 2022**

### **Latest Tax Updates with Priceless Tax Planning during further Expansion and Economic Recovery**

*Contents* (Click on the title below to jump to respective page)

- 1 Common Reporting Standard – list of participating jurisdictions
- 2 IRB media release on special income remittance programme
- 3 Flow chart on foreign source income
- 4 Income Tax (Cost of Renovation and Refurbishment of Business Premise) Rules 2020, PU(A) 381/2020
- 5 Application form on revision of tax estimate in the 11<sup>th</sup> month for YA 2021/2022
- 6 FAQ on revision of tax estimate in the 11<sup>th</sup> month and deferment of tax for 1.1.2022 – 30.6.2022
- 7 6 months deferment tax schedule
- 8 Scope and application for the preparation of a contemporaneous transfer pricing documentation
- 9 How to give and receive praise at work
- 10 How to have difficult conversations at work



## **Inland Revenue Board of Malaysia**

**Common Reporting Standard  
List of Participating Jurisdictions**

**Date of Publication: 19 January 2021**



Inland Revenue Board of Malaysia

**Common Reporting Standard  
List of Participating Jurisdictions**

**Date of Publication: 19 January 2021**

---

This notice is published by the Inland Revenue Board of Malaysia pursuant to subrule 12(2) of the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016.

Subrule 12(2) of the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 provides that the Director General may declare one or more jurisdictions to be committed jurisdictions in a published list.

The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of paragraph 12(1)(c) of the aforementioned rules and the Common Reporting Standard.

***Director General of Inland Revenue,  
Inland Revenue Board of Malaysia.***

<b>No.</b>	<b>Jurisdictions</b>	<b>No.</b>	<b>Jurisdictions</b>	<b>No.</b>	<b>Jurisdictions</b>
1	Albania	41	Greece	81	Panama
2	Andorra	42	Greenland	82	Peru
3	Anguilla	43	Grenada	83	Poland
4	Antigua and Barbuda	44	Guernsey	84	Portugal
5	Argentina	45	Hong Kong, China	85	Qatar
6	Aruba	46	Hungary	86	Romania
7	Australia	47	Iceland	87	Russian Federation
8	Austria	48	India	88	Saint Kitts and Nevis
9	Azerbaijan	49	Indonesia	89	Saint Lucia
10	Bahamas	50	Ireland	90	Saint Vincent and the Grenadines
11	Bahrain	51	Isle of Man	91	Samoa
12	Barbados	52	Italy	92	San Marino
13	Belgium	53	Japan	93	Saudi Arabia
14	Belize	54	Jersey	94	Seychelles
15	Bermuda	55	Kazakhstan	95	Singapore
16	Brazil	56	Korea	96	Sint Maarten
17	British Virgin Islands	57	Kuwait	97	Slovak Republic
18	Brunei	58	Latvia	98	Slovenia
19	Bulgaria	59	Lebanon	99	South Africa
20	Canada	60	Liberia	100	Spain
21	Cayman Islands	61	Liechtenstein	101	Sweden
22	Chile	62	Lithuania	102	Switzerland
23	China	63	Luxembourg	103	Turkey
24	Colombia	64	Macau, China	104	Turks & Caicos Islands
25	Cook Islands	65	Malta	105	United Arab Emirates
26	Costa Rica	66	Marshall Islands	106	United Kingdom
27	Croatia	67	Mauritius	107	Uruguay
28	Curaçao	68	Mexico	108	Vanuatu
29	Cyprus	69	Monaco		
30	Czech Republic	70	Montserrat		
31	Denmark	71	Morocco		
32	Dominica	72	Nauru		
33	Ecuador	73	Netherlands		
34	Estonia	74	New Caledonia		
35	Faroe Islands	75	New Zealand		
36	Finland	76	Nigeria		
37	France	77	Niue		
38	Germany	78	Norway		
39	Ghana	79	Oman		
40	Gibraltar	80	Pakistan		

## **PROGRAM KHAS PEREMITAN PENDAPATAN YANG DISIMPAN DI LUAR NEGARA**

Adalah dimaklumkan bahawa selaras dengan pembatalan pengecualian cukai ke atas pendapatan daripada punca luar negara sepertimana yang diumumkan oleh Menteri Kewangan melalui Bajet 2022, Lembaga Hasil Dalam Negeri Malaysia (HASiL) menawarkan Program Khas Peremitan Pendapatan (PKPP) kepada pemastautin di Malaysia yang mempunyai pendapatan yang disimpan di luar negara.

Program ini akan dilaksanakan berdasarkan kepada kriteria-kriteria yang berikut:

- (a) Tempoh pelaksanaan PKPP adalah mulai 1 Januari 2022 hingga 30 Jun 2022 (tempoh PKPP);
- (b) Kadar cukai 3% (kasar) ke atas pendapatan yang dibawa masuk dalam tempoh tersebut sepertimana yang dicadangkan di bawah Rang Undang-Undang Kewangan 2021;
- (c) Tiada semakan audit, siasatan atau penalti terhadap pendapatan yang dibawa masuk dalam tempoh PKPP, semua pendapatan yang dibawa masuk akan diterima secara suci hati oleh pihak HASiL;

- (d) Pendapatan hendaklah dibawa masuk / diremit dalam tempoh PKPP;
- (e) Pembayar cukai perlu membuat pengisytiharan untuk menyertai PKPP selewat-lewatnya 30 hari selepas tamat tempoh PKPP;
- (f) Bayaran cukai hendaklah dibuat mengikut aturan pembayaran biasa yang telah ditetapkan bagi tahun taksiran 2022 atau 2023, yang mana berkenaan; dan
- (g) PKPP tidak melibatkan pendapatan yang terbit dari Malaysia yang tertakluk kepada cukai bagi tahun taksiran 2021 dan tahun-tahun taksiran seterusnya dan diremit atau dibawa balik dalam tempoh PKPP.

Selepas tamat tempoh tersebut, pihak HASiL akan menyemak dan meneliti maklumat-maklumat pendapatan pemastautin Malaysia yang disimpan di luar negara yang telah diterima melalui perjanjian pertukaran maklumat percukaian dengan negara-negara lain.

Sekiranya berdasarkan semakan, didapati pendapatan yang disimpan di luar negara yang berpunca dari Malaysia masih belum dilaporkan, taksiran tambahan boleh dibangkitkan berserta dengan penalti selaras dengan peruntukan Akta Cukai Pendapatan 1967.

Sehubungan itu, pihak HASiL menggalakkan pembayar cukai untuk menyertai program khas yang ditawarkan ini bagi mengemas kini kedudukan cukai mereka. Pihak HASiL akan mengeluarkan soalan lazim serta garis panduan berkaitan PKPP ini kepada umum yang boleh diperolehi di Portal Rasmi HASiL.

# # #

**SEKIAN, TERIMA KASIH**



---

**Dikeluarkan Oleh:**  
**Bahagian Komunikasi | Pejabat Ketua Pegawai Eksekutif**  
**Lembaga Hasil Dalam Negeri Malaysia**

☎ : 03-8313 8888 | 📠 : 03-8313 7873  
Hasil Care Line : 03-8911 1000 / 603-8911 1100 (luar negara)  
Portal Rasmi : [www.hasil.gov.my](http://www.hasil.gov.my)

**Tarikh: 16 November 2021**



# Foreign source income is now taxed.

(w.e.f. 1.1.2022)

1. Resident person
- individual
  - companies
  - others (NGO, LLP, CLBG, etc)

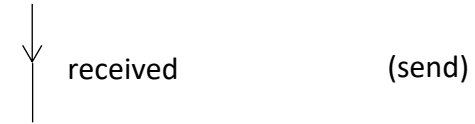
Foreign source income

Received in Malaysia

w.e.f. 1.1.2022

Income tax

3. Non resident (individual outside Malaysia)



Foreign source income in Malaysia (money)

Exempt from tax

Malaysian bank

Illustration

Malaysia

2. Gift of money

- parents
  - spouse
  - child
- (in Malaysia)

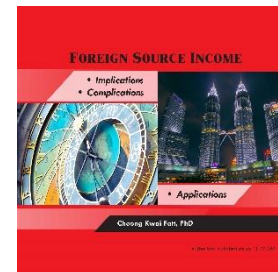
Received money in Malaysia from

- children
- spouse
- parent

(outside Malaysia)

No tax.

- 4.



- Conceptual framework
- Practical applications on 64 contentious issues
- Unlock the myth

Order

Email: [choong.training@gmail.com](mailto:choong.training@gmail.com)

WhatsApp: 012-2946470

RM

Special price: 160 (expired on 20.12.2021)

Market price: 210



INCOME TAX ACT 1967

INCOME TAX (COSTS OF RENOVATION AND REFURBISHMENT  
OF BUSINESS PREMISE) RULES 2020

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

**Citation and commencement**

1. (1) These rules may be cited as the **Income Tax (Costs of Renovation and Refurbishment of Business Premise) Rules 2020**.

(2) These Rules have effect from the year of assessment 2020.

**Interpretation**

2. In these Rules, “costs of renovation and refurbishment of business premise” means the costs of renovation and refurbishment of business premise incurred for the purposes specified in the First Schedule but shall not include the cost for the purposes specified in the Second Schedule, which is certified by an external auditor.

**Deduction**

3. (1) For the purpose of ascertaining the adjusted income of a person from its business in the basis period for a year of assessment, a deduction shall be allowed for the costs of renovation and refurbishment of business premise incurred by the person from 1 March 2020 until 31 December 2021 and used for the purpose of its business.

(2) The total amount of deduction allowed under subrule 3(1) is subject to the maximum amount of three hundred thousand ringgit.

**Non-application**

4. These Rules shall not apply to a person who has made a claim in relation to the costs of renovation and refurbishment of business premise under—

(a) any allowable expenses under subsection 33(1) of the Act;

(b) any capital allowance under Schedule 2 of the Act; or

(c) any capital allowance under Schedule 3 of the Act.

FIRST SCHEDULE

[Rule 2]

1. General electrical installation
2. Lighting
3. Gas system
4. Water system
5. Kitchen fittings
6. Sanitary fittings
7. Door, gate, window, grill and roller shutter
8. Fixed partitions
9. Flooring (including carpets)
10. Wall covering (including paint work)
11. False ceiling and cornices
12. Ornamental features or decorations excluding fine art
13. Canopy or awning
14. Fitting room or changing room
15. Recreational room for employee
16. Air-conditioning system
17. Children play area
18. Reception area
19. Surau

SECOND SCHEDULE

[Rule 2]

1. Designer fee
2. Professional fee
3. Purchase of antique (purchase of an object or work of art which, represents a previous era in human society, is a collectable item due to its age, rarity, craftsmanship or other unique features and appreciates in value over time)

Made 15 December 2020

[MOF.TAX (S) 700-2/1/95; LHDN. AY. A. 600-12/1/7(29)-56; PN(PU2)80/C]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ  
*Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*



**BORANG PERMOHONAN PINDAAN ANGGARAN CUKAI PADA BULAN  
KE-11 TEMPOH ASAS  
TAHUN TAKSIRAN 2021 / 2022**

Kepada:

Lembaga Hasil Dalam Negeri Malaysia  
Bahagian Pengurusan Rekod dan Maklumat Percukaian  
Jabatan Operasi Cukai  
Menara Hasil Bangi, Aras 7  
No. 3, Jalan 9/10, Seksyen 9  
43650 Bandar Baru Bangi  
Selangor Darul Ehsan.  
**(u.p: Ketua Seksyen Anggaran Cukai)**

**PERINGATAN PENTING**

1. Borang permohonan ini terhad kepada syarikat, koperasi, badan amanah atau perkongsian liabiliti terhad yang tertakluk kepada Anggaran Cukai Kena Dibayar (CP204) sahaja.
2. Pindaan dibenarkan pada bulan ke-11 dalam tempoh asas bagi Tahun Taksiran 2021 dan 2022.
3. Pindaan biasa pada bulan ke-6 dan ke-9 tempoh asas hendaklah dikemukakan menerusi medium e-CP204A.
4. Borang permohonan yang telah lengkap diisi hendaklah dikemukakan melalui e-mel ke alamat berikut:  
[pindaanpc204bajet2022@hasil.gov.my](mailto:pindaanpc204bajet2022@hasil.gov.my)
5. Bagi Tahun Taksiran 2021, tarikh akhir pengemukaan permohonan adalah pada 30 November 2021. Walaubagaimanapun, lanjutan masa dibenarkan sehingga 10 Disember 2021. Bagi Tahun Taksiran 2022, tarikh akhir pengemukaan permohonan adalah pada hari terakhir bulan ke-11 tempoh asas. Bagi bulan ke-11 tempoh asas yang jatuh pada bulan November 2022, tarikh akhir pengemukaan adalah sebelum 31 Oktober 2022.

Tahun Taksiran	Tempoh Asas	Bulan ke-11 Tempoh Asas	Tarikh Akhir Pengemukaan Permohonan Pindaan	Tarikh Kuatkuasa Pindaan (mengikut tarikh terima)
2021	1/1/2021 – 31/12/2021	November 2021	30 November 2021  (Lanjutan masa dibenarkan sehingga 10 Disember 2021)	15 Disember 2021
2022	1/7/2021 – 30/06/2022	Mei 2022	31 Mei 2022	Jika permohonan pindaan diterima selepas 15 hari bulan, bulan ke-11 tempoh asas bagi Tahun Taksiran 2022, tarikh kuatkuasa pindaan adalah pada 15 hari bulan, bulan berikutnya
2022	1/1/2022 – 31/12/2022	November 2022	30 Oktober 2022	

6. Permohonan pindaan hanya boleh dikemukakan **sekali** sahaja bagi setiap tahun taksiran.

**A. MAKLUMAT PEMBAYAR CUKAI**

Nombor Rujukan Cukai Pendapatan	
Nama Syarikat / Koperasi / Badan Amanah / Perkongsian Liabiliti Terhad	
No. Pendaftaran Syarikat / Koperasi / Badan Amanah / Perkongsian Liabiliti Terhad	
Tahun Taksiran	
Tempoh Asas	
Amaun Anggaran Cukai Kena Dibayar Semasa	RM
Amaun Ansuran Bulanan Semasa	RM
Amaun Anggaran Cukai Kena Dibayar Pindaan	RM
Amaun Ansuran Bulanan Selepas Pindaan	RM

**B. AKUAN**

Tandatangan	
Nama	
Nama Firma	
No.Kad Pengenalan	
No. Kelulusan Ejen Cukai	
Jawatan	
No. Telefon	
Alamat e-mel	



## SOALAN LAZIM

**PINDAAN ANGGARAN CUKAI KENA DIBAYAR (CP204) PADA BULAN KE-11  
TEMPOH ASAS BAGI TAHUN TAKSIRAN 2021 DAN 2022**

**DAN**

**PENANGGUHAN BAYARAN CP204 DAN NOTIS BAYARAN ANSURAN (CP500)  
BAGI PERUSAHAAN MIKRO KECIL DAN SEDERHANA (PMKS)  
MULAI 1 JANUARI 2022 HINGGA 30 JUN 2022**

**DI BAWAH BAJET 2022**

**(Dikemas kini pada 3 Disember 2021)**

**A. PINDAAN CP204 PADA BULAN KE-11 TEMPOH ASAS BAGI TAHUN TAKSIRAN 2021 DAN 2022**

Bil	Soalan	Jawapan
1	Apakah industri yang layak untuk memohon pindaan CP204 pada bulan ke-11 tempoh asas bagi Tahun Taksiran 2021 dan 2022?	Semua industri layak untuk memohon pindaan.
2.	Adakah pindaan ini hanya dibenarkan khusus untuk Tahun Taksiran 2021 dan 2022 sahaja?	Ya.

3.	Adakah pindaan bulan ke-11 ini hanya dibenarkan bagi pindaan kepada amaun CP204 yang lebih tinggi daripada anggaran cukai asal / dipinda sama ada pada bulan ke-6 dan / atau ke-9 tempoh asas sahaja (pindaan menaik)?	Tidak. Pindaan bulan ke-11 ini dibenarkan sama ada bagi pindaan kepada amaun CP204 yang lebih tinggi atau lebih rendah daripada anggaran cukai asal / dipinda sama ada pada bulan ke-6 dan / atau ke-9 tempoh asas (pindaan menaik / menurun).
4.	Sekiranya pembayar cukai telah melewati pindaan pada bulan ke-11 tempoh asas bagi Tahun Taksiran 2021 dan 2022, adakah pembayar cukai dibenarkan untuk membuat permohonan pindaan dalam bulan ke-12 tempoh asas?	Tidak dibenarkan kerana pengemukaan pindaan bagi Tahun Taksiran 2021 dan 2022 hanya dibenarkan pada bulan ke-6 dan / atau ke-9 dan / atau ke-11 tempoh asas sahaja.
5.	Adakah pindaan pada bulan ke-11 merujuk kepada bulan ke-11 ansuran atau bulan ke-11 tempoh asas?	Pindaan pada bulan ke-11 adalah merujuk kepada bulan ke-11 tempoh asas bagi Tahun Taksiran 2021 dan 2022.
6.	Adakah pindaan CP204 ini tertakluk kepada syarat bahawa pindaan yang dibuat hendaklah tidak kurang daripada 85% dari anggaran asal/dipinda tahun taksiran sebelum?	Tidak.
7.	Adakah pindaan bulan ke-11 tempoh asas ini akan diambil kira bagi menentukan perbezaan melebihi 30% antara cukai kena dibayar dan anggaran cukai yang dipinda di bawah subseksyen 107C(10) Akta Cukai Pendapatan 1967 (ACP)?	Ya. Pindaan bulan ke-11 tempoh asas akan diambil kira bagi menentukan perbezaan melebihi 30% antara cukai kena dibayar dan anggaran cukai yang dipinda di bawah subseksyen 107C(10) ACP.
8.	Bagaimanakah penentuan anggaran cukai di bawah subseksyen 107C(3) bagi Tahun Taksiran 2022 dan 2023?	Penentuan anggaran cukai bagi Tahun Taksiran 2022 dan 2023 hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini.
9.	Adakah pengemukaan pindaan bulan ke-11 tempoh asas bagi Tahun Taksiran 2021 dan 2022 memerlukan kelulusan daripada LHDNM melalui janaan jadual yang baharu?	Tidak. Pembayar cukai boleh menjelaskan bayaran berdasarkan pindaan yang dikemukakan tertakluk kepada pengemukaan yang teratur dan memenuhi syarat yang ditetapkan.
10.	Bilakah tarikh akhir pengemukaan pindaan CP204 pada bulan ke-11 tempoh asas bagi Tahun Taksiran 2021 dan 2022?	Bagi Tahun Taksiran 2021, tarikh akhir pengemukaan permohonan adalah pada 30 November 2021. Walaubagaimanapun, lanjutan masa dibenarkan sehingga 10 Disember 2021.  Bagi Tahun Taksiran 2022, tarikh akhir pengemukaan permohonan adalah pada hari terakhir bulan ke-11

tempoh asas. Bagi bulan ke-11 tempoh asas yang jatuh pada bulan November 2022, tarikh akhir pengemukaan adalah sebelum 31 Oktober 2022.

Tahun Taksiran	Tempoh Asas	Bulan ke-11 Tempoh Asas	Tarikh Akhir Pengemukaan Permohonan Pindaan	Tarikh Kuatkuasa Pindaan (mengikut tarikh terima)
2021	1/1/2021 – 31/12/2021	November 2021	30 November 2021 (Lanjutan masa dibenarkan sehingga 10 Disember 2021)	15 Disember 2021
2022	1/7/2021 – 30/06/2022	Mei 2022	31 Mei 2022	Jika permohonan pindaan diterima selepas 15 hari bulan, bulan ke-11 tempoh asas bagi Tahun Taksiran 2022, tarikh kuatkuasa pindaan adalah pada 15 hari bulan, bulan berikutnya
2022	1/1/2022 – 31/12/2022	November 2022	30 Oktober 2022	

11. Adakah pembayar cukai yang telah mendapat penangguhan bayaran CP204 bagi tempoh 1 Januari 2022 hingga 30 Jun 2022 masih layak untuk mengemukakan pindaan pada bulan ke-11 tempoh asas bagi Tahun Taksiran 2022?

Ya.

12. Bagaimanakah cara untuk mengemukakan pindaan bulan ke-11 tempoh asas Tahun Taksiran 2021 dan 2022 ini?

Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:

[www.hasil.gov.my](http://www.hasil.gov.my) > Borang > Muat Turun Borang > Lain-lain Borang > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022

Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut:

[pindaanpcp204bajet2022@hasil.gov.my](mailto:pindaanpcp204bajet2022@hasil.gov.my)

13. Adakah dokumen sokongan diperlukan untuk membuat permohonan bagi pindaan bulan ke-11 tempoh asas Tahun Taksiran 2021 dan 2022 ini? Jika perlu, sila nyatakan.

Tidak.

14. Perlukah Bahagian Akuan pada borang permohonan diisi sekiranya pembayar cukai sendiri yang mengemukakan borang pindaan bulan ke-11 tempoh asas Tahun Taksiran 2021 dan 2022?

Ya.



**B. PENANGGUHAN BAYARAN CP204 DAN CP500 BAGI PMKS MULAI 1 JANUARI 2022 HINGGA 30 JUN 2022**

Bil	Soalan	Jawapan
1.	Apakah kriteria perniagaan yang mendapat status PMKS?	<p>Kriteria bagi PMKS ialah:</p> <ul style="list-style-type: none"> <li>- Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan</li> <li>- Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.</li> </ul>
2.	Adakah entiti Perkongsian Liabiliti Terhad (PLT) juga layak memperoleh penangguhan cukai seperti yang diberi kepada PMKS? Sekiranya ya, apakah kriteria kelayakan PLT untuk memperoleh penangguhan tersebut?	<p>Ya. Sesebuah PLT layak memperoleh penangguhan bayaran berdasarkan kriteria penentuan seperti yang termaktub di bawah Perenggan 2D, Jadual 1, ACP seperti berikut:</p> <ul style="list-style-type: none"> <li>• Jumlah maksimum sumbangan modal (tunai atau <i>in-kind</i>) tidak melebihi RM2.5 juta pada permulaan tempoh asas; dan</li> <li>• Jumlah pendapatan kasar daripada punca perniagaan tidak melebihi RM50 juta bagi tempoh asas</li> </ul>
3.	Adakah penangguhan bayaran CP204 hanya layak untuk semua tempoh asas atau terhad kepada tempoh asas berakhir 31 Disember 2022 sahaja?	<p>Penangguhan bayaran CP204 layak untuk semua tempoh asas sekiranya pembayar cukai masih mempunyai bayaran CP204 dalam tempoh penangguhan yang dibenarkan iaitu 1 Januari 2022 hingga 30 Jun 2022.</p>
4.	Bagaimanakah kelayakan penangguhan bayaran ansuran CP204 ditentukan?	<p>Kelayakan penangguhan bayaran CP204 ditentukan berdasarkan kepada kriteria PMKS seperti yang dinyatakan dalam Borang Nyata Cukai Pendapatan (BNCP) terkini yang diterima oleh LHDNM.</p>
5.	Adakah pembayar cukai yang layak penangguhan bayaran CP204 dan CP500 perlu menjelaskan bayaran tertangguh secara sekaligus selepas tempoh penangguhan berakhir?	<p>Tidak. Bayaran hendaklah dijelaskan semasa pengemukaan BNCP bagi tahun taksiran berkaitan sekiranya masih mempunyai baki cukai.</p>
6.	Adakah kenaikan di bawah subseksyen 107B(3) dan 107C(9) ACP akan dikenakan	<p>Tidak. Kenaikan di bawah subseksyen 107B(3) dan 107C(9) ACP juga tidak akan dikenakan</p>

	kepada pembayar cukai yang mendapat penangguhan bayaran CP204 dan CP500?	jika bayaran dibuat tetapi berlaku kelewatan dalam tempoh penangguhan tersebut.
7.	Adakah bayaran CP204 dan CP500 yang telah dijelaskan dalam tempoh penangguhan boleh dibawa ke hadapan untuk menjelaskan bayaran CP204 dan CP500 selepas tamat tempoh penangguhan?	Tidak. Bayaran tersebut tidak dibenarkan untuk dibawa ke bulan selepas tamat tempoh penangguhan atau tahun taksiran berikutnya. Kenaikan di bawah subseksyen 107B(3) dan 107C(9) ACP juga tidak akan dikenakan jika berlaku kelewatan bayaran dalam tempoh penangguhan tersebut.
8.	Adakah pembayar cukai boleh memilih untuk menolak penangguhan bayaran CP204 dan CP500 secara automatik ini dan meneruskan bayaran seperti jadual bayaran ansuran asal? Sekiranya ya, adakah pembayar cukai perlu memaklumkan kepada pihak LHDNM?	Ya. Pembayar cukai boleh menolak penangguhan bayaran ansuran dengan terus membuat bayaran berdasarkan jadual ansuran dan tidak perlu memaklumkan kepada pihak LHDNM.
9.	Adakah pembayar cukai yang tertakluk kepada bayaran CP500 perlu membuat permohonan penangguhan bayaran?	Tidak. Pembayar cukai yang tertakluk kepada bayaran CP500 dibenarkan penangguhan bayaran CP500 mulai 1 Januari 2022 hingga 30 Jun 2022.
10.	Adakah pihak LHDNM akan mengeluarkan pemakluman kepada pembayar cukai yang layak mendapat penangguhan bayaran CP204 dan CP500 ini?	<p>Pemakluman hanya akan dikeluarkan kepada pembayar cukai yang memenuhi kriteria PMKS berdasarkan maklumat yang dinyatakan dalam BNCP terkini dan mempunyai emel berdaftar dengan LHDNM. Pembayar cukai yang baharu memenuhi kriteria PMKS atau tidak mempunyai emel berdaftar dengan LHDNM tidak akan menerima pemakluman tersebut.</p> <p>Walau bagaimanapun, tiada pemakluman penangguhan bayaran CP500 kepada pembayar cukai kerana penangguhan adalah dibenarkan kepada semua secara automatik.</p>
11.	Adakah penangguhan bayaran CP204 boleh dibenarkan kepada pembayar cukai yang memenuhi syarat penangguhan tetapi tidak menerima pemakluman kerana tidak mempunyai emel berdaftar dengan LHDNM?	<p>Ya. Pembayar cukai dibenarkan untuk penangguhan bayaran CP204 tertakluk kepada permohonan dan pemberitahuan dikemukakan melalui e-mel ke alamat seperti berikut:</p> <p><a href="mailto:penangguhancp204@hasil.gov.my">penangguhancp204@hasil.gov.my</a></p> <p>Ini adalah signifikan sebagai rekod kepada LHDNM untuk tidak mengenakan kenaikan di bawah subseksyen 107C(9) ACP.</p>
12.	Adakah pembayar cukai yang layak mendapat penangguhan boleh memfailkan	Ya.

	pindaan kepada CP204 pada bulan ke-6 dan / atau bulan ke-9 dan / atau bulan ke-11 tempoh asas yang jatuh dalam tempoh penangguhan atau membuat pindaan kepada CP500 sebelum 30 Jun 2022?	
13.	Adakah pembayar cukai yang tertakluk kepada CP500 masih akan menerima CP500 bagi Tahun Taksiran 2022?	Ya. Walau bagaimanapun pembayar cukai dibenarkan untuk tidak membuat bayaran dalam tempoh penangguhan (Januari, Mac dan Mei 2022).

**CONTOH PELAKSANAAN PENANGGUHAN BAYARAN ANGGARAN CUKAI KENA DIBAYAR (CP204) DAN NOTIS BAYARAN ANSURAN (CP500) MULAI 1 JANUARI 2022 HINGGA 30 JUN 2022 DI BAWAH BAJET 2022**

**Contoh 1**

Syarikat Z Sdn. Bhd. merupakan sebuah syarikat yang memenuhi kriteria penentuan sebagai PMKS.

Tempoh perakaunan	01/10/2021 – 30/09/2022
Tempoh asas	01/10/2021 – 30/09/2022
Amaun CP204 asal telah dikemukakan kepada LHDNM	RM120,000.00
Layak penangguhan bayaran CP204	Januari – Jun 2022
Cukai Kena Dibayar Tahun Taksiran 2022	RM150,000.00

Bilangan Ansuran	Tarikh Akhir Bayaran	Amaun Ansuran (RM)	Amaun Yang telah Dibayar (RM)	Catatan
1	15/11/2021	10,000.00	10,000.00	Layak pengenaan kenaikan subseksyen 107C(9) ACP jika gagal/lewat bayaran
2	15/12/2021	10,000.00	10,000.00	
3	15/01/2022	10,000.00	-	
4	15/02/2022	10,000.00	-	
5	15/03/2022	10,000.00	-	
6	15/04/2022	10,000.00	-	
7	15/05/2022	10,000.00	-	
8	15/06/2022	10,000.00	-	
9	15/07/2022	10,000.00	10,000.00	
10	15/08/2022	10,000.00	10,000.00	
11	15/09/2022	10,000.00	10,000.00	
12	15/10/2022	10,000.00	10,000.00	
<b>Jumlah</b>		<b>120,000.00</b>	<b>60,000.00</b>	

- ✓ Pengiraan kenaikan cukai di bawah subseksyen 107C(10) ACP (jika ada) berdasarkan amaun anggaran cukai asal RM120,000.00 sekiranya tiada pindaan dibuat pada bulan ke-6 dan / atau ke-9 dan / atau ke-11 tempoh asas berkenaan.
- ✓ Baki cukai yang kena dibayar pada tarikh pengemukaan BNCP Tahun Taksiran 2022 adalah RM150,000.00 – RM60,000.00 = RM90,000.00. Kenaikan cukai di bawah seksyen 103 ACP akan dikenakan sekiranya pembayar cukai lewat menjelaskan baki cukai tersebut.

## Contoh 2

Pembayar cukai B menjalankan perniagaan dan tertakluk kepada bayaran CP500 bagi Tahun Taksiran 2022.

CP500 asal : RM30,000.00  
Cukai Kena Dibayar Tahun Taksiran 2022 : RM50,000.00

Bilangan Ansuran	Tarikh Akhir Bayaran	Amaun Ansuran (RM)	Bayaran (RM)	Catatan
1	30/03/2022	5,000.00	-	Layak penangguhan bayaran ansuran dan tidak dikenakan kenaikan cukai di bawah subseksyen 107B(3) ACP
2	30/05/2022	5,000.00	-	
3	30/07/2022	5,000.00	5,000.00	Layak pengenaan kenaikan subseksyen 107B(3) ACP jika gagal/lewat bayaran
4	30/09/2022	5,000.00	5,000.00	
5	30/11/2022	5,000.00	5,000.00	
6	30/01/2023	5,000.00	5,000.00	
<b>Jumlah</b>		<b>30,000.00</b>	<b>20,000.00</b>	

- ✓ Pembayar cukai tidak perlu menjelaskan amaun ansuran CP500 dalam tempoh penangguhan dari 1 Januari hingga 30 Jun 2022.
- ✓ Jumlah amaun ansuran CP500 adalah kekal seperti jadual asal iaitu RM30,000.00. Sebarang permohonan pindaan amaun jadual adalah sebelum 30 Jun 2022.
- ✓ Pengiraan kenaikan cukai di bawah subseksyen 107B(4) ACP adalah berdasarkan amaun CP500 asal atau pindaan (jika ada).
- ✓ Baki cukai yang kena dibayar pada atau sebelum 30 Jun 2023 ialah RM50,000.00 – RM20,000.00 = RM30,000.00. Kenaikan cukai di bawah seksyen 103 ACP akan dikenakan sekiranya pembayar cukai lewat menjelaskan baki cukai tersebut.

## 6 Months Deferment Tax Schedule

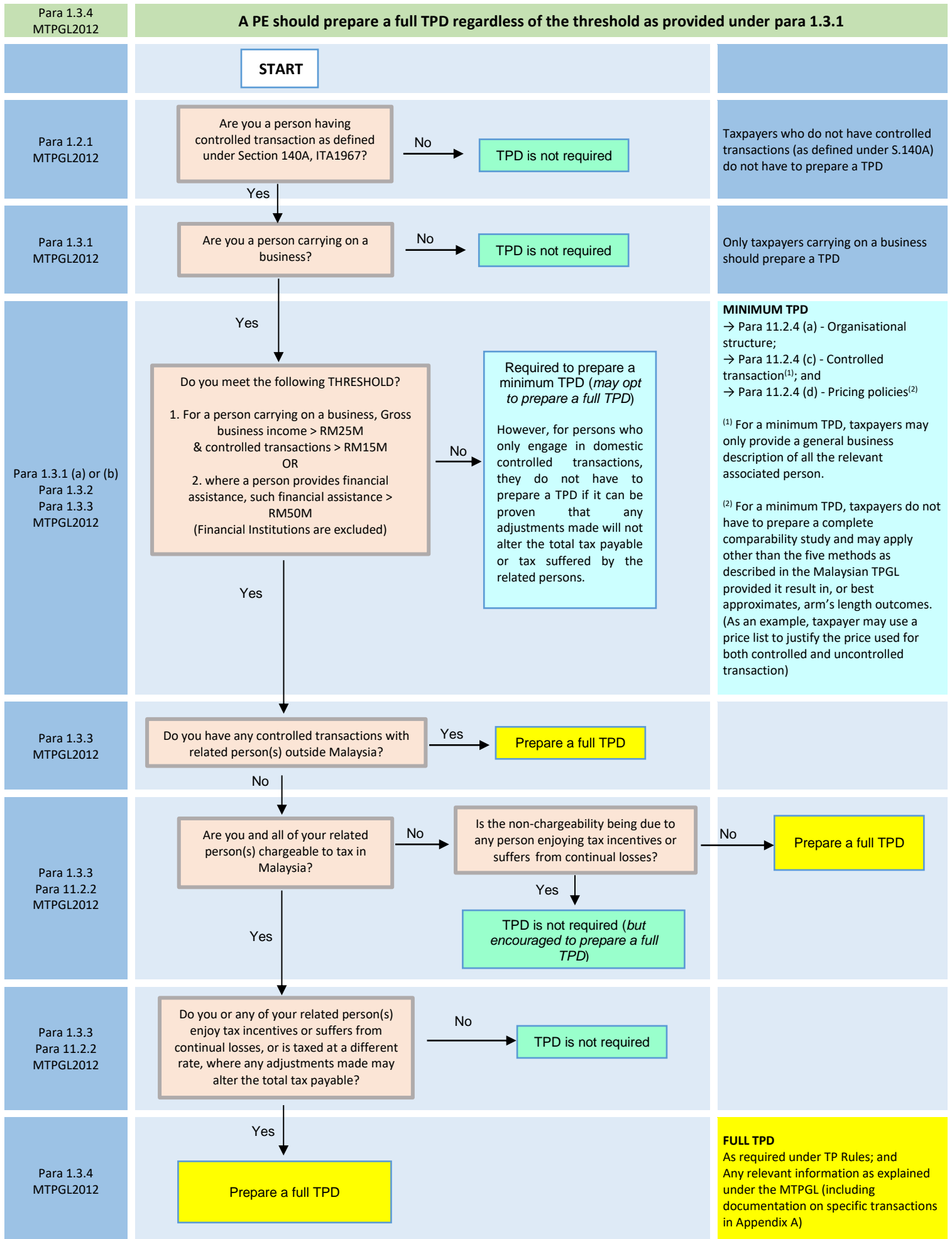
The deferred tax installment during Jan-June 2022 involves YA 2021, 2022 or 2023. The IRB has graciously allowed the amount deferred to be paid upon the submission of tax return being Form B, C and PT.

Enclosed is the analysis of the spread of the 6 months installments relating to respective YAs.

	Year ending	Basis period	YA	Monthly tax instalment deferment in 2022
1.	31 December	1.1.2021–31.12.2021 1.1.2022–31.12.2022	2021 2022	Jan Feb–June
2.	31 January	1.2.2021–31.1.2022 1.2.2022–31.1.2023	2022 2023	Jan–Feb March–June
3.	28 February	1.3.2021–28.2.2022 1.3.2022–28.2.2023	2022 2023	Jan–March April–June
4.	31 March	1.4.2021–31.3.2022 1.4.2022–31.3.2023	2022 2023	Jan–April May–June
5.	30 April	1.5.2021–30.4.2022 1.5.2022–30.4.2023	2022 2023	Jan–May June
6.	31 May	1.6.2021–31.5.2022 1.6.2022–31.5.2023	2022 2023	Jan–June -
7.	30 June	1.7.2021–30.6.2022	2022	Jan–June
	31 July	1.8.2021–31.7.2022	2022	Jan–June
	31 August	1.9.2021–31.8.2022	2022	Jan–June
	30 September	1.10.2021–30.9.2022	2022	Jan–June
	31 October	1.11.2021–31.10.2022	2022	Jan–June
	30 November	1.12.2021–30.11.2022	2022	Jan–June

**MALAYSIAN TRANSFER PRICING GUIDELINES 2012 (MTPGL2012)**

**SCOPE AND APPLICATION FOR THE PREPARATION OF A CONTEMPORANEOUS TRANSFER PRICING DOCUMENTATION (TPD)**



## How to give and receive praise at work

01 Dec 2021



Nearly 70 per cent of people experience some degree of anxiety about giving and receiving praise.

Praise is vital to maintaining positive work relationships. Here are tips on delivering praise at work.

Prefer to listen to this story? [Here it is in audio format.](#)

*By Jessica Mudditt*

Why do compliments often make us cringe with self-consciousness?

While some people are adept at graciously accepting [positive feedback \(/articles/2020/12/01/performance-reviews-feedback\)](/articles/2020/12/01/performance-reviews-feedback) and bask in the warm glow of recognition, some are left feeling a little uncomfortable.

Nearly 70 per cent of people experience some degree of [anxiety \(/articles/2021/07/07/7-ways-manage-work-anxiety\)](/articles/2021/07/07/7-ways-manage-work-anxiety) about giving and receiving praise, according to [research \(https://hbr.org/2019/10/how-to-give-and-receive-compliments-at-work\)](https://hbr.org/2019/10/how-to-give-and-receive-compliments-at-work) by Christopher Littlefield, the founder of workplace recognition consultancy [Beyond Thank You \(https://beyondthankyou.com/\)](https://beyondthankyou.com/).

Yet, the same research has found that 88 per cent of respondents associate praise with feeling valued.



“When we hear that we’re doing a good job at work, it sends a signal to us that we matter, and that is crucial to relationships,” says Littlefield.

“Most of the conflicts I see in organisations are the result of people not feeling valued.

“Their boss may actually appreciate them, but if the employee doesn’t know that, it often turns into resentment, followed by distrust and **disengagement (/articles/2021/11/01/how-to-re-enthuse-and-re-motivate-employees).**”

## What makes praise so tricky?

Littlefield believes that part of the awkwardness stems from being unsure how to respond – training courses typically do not focus on praise. In contrast, delivering criticism is considered an art to be mastered.

Praise is also intimate, and that can spark feelings of embarrassment.

“Someone is sharing how they feel about us, or how they experienced something we did, and often the person is seeing something that we didn’t see, or didn’t want them to see,” he explains.

“They’re also sharing an opinion of something that we didn’t expect, and oftentimes it conflicts with our own paradigm of ourselves.”

Some people simply believe that they ought not to accept praise; that there is something inherently wrong with doing so, says **Jacqueline Whitmore (<https://etiquetteexpert.com/>)**, international etiquette expert and founder of The Protocol School of Palm Beach.

“From an early age, most of us have been taught to remain humble and not be arrogant, egotistical or too proud,” she says.

“Some people feel unworthy or undeserving, while others try to deflect attention from themselves. Some people undervalue the importance of their contributions. Some feel more comfortable putting the spotlight on others instead of themselves.”

## Silence the inner critic

Littlefield calls out the “tall poppy syndrome”, which tends to discourage people from accepting compliments, because standing out might be perceived as negative. “We learn to avoid recognition, because we fear being excluded from the group.

“We forget that when people are recognising us, they actually want us to feel good,” he says.

Those who consistently struggle with accepting praise may be paying too much attention to what self-development consultant, coach and author **Angela Di Paola (<https://angeladipaola.com/>)** calls “that darn inner critic.”

“Many of us have an inner critic who tells us that we’re not good enough and will never accomplish our goals. It comes from many different sources: it could be past experiences of having failed or being put down.

The inner critic “feeds on our emotions and insecurities, and makes it very difficult to accept compliments because we think the person must be being insincere.”

However, deflecting or rejecting a compliment comes with the risk of undermining the person who is giving it – they may even walk away feeling insulted.

There is also the possibility of appearing falsely modest or guilty of an irritating “humble brag” (“I hate my Ferrari! Police are always pulling me over just because it’s a Ferrari, and they assume I’m speeding when I’m not!”).

## Praise gone wrong

When Littlefield set out to discover the best types of compliments, he realised that people were more interested in telling him about the worst compliments they had encountered. He interviewed 400 people on the Boston subway and subsequently identified what he describes as “ineffective recognition practices”.

The most common is buttering someone up with a compliment and then asking them for a favour, or the sandwich feedback model, whereby two hollow compliments are given in between a “slice” of criticism.

Another is “pity praise”; for example, a colleague bombs a presentation but, instead of acknowledging this, we pretend it went well. Each approach is inauthentic.

“When we do these things, we actually break down the relationships that we were looking to build,” he says.

“Instead of giving a compliment on the fly, pause and think for a second. What behaviour did you see that had an impact on you? Be specific.”

Also consider how the person would wish to receive the praise. They may not enjoy being the centre of attention, in which case it would be preferable to send them an email or a voice message, rather than addressing them in a group setting.

## **Less is more**

If you're feeling unsure about how to respond to praise, Littlefield suggests keeping it simple. This is far preferable to awkwardly trying to deflect or reject the praise, or countering with a compliment of your own.

“A gracious reply to a compliment is simply saying, ‘Thank you’. If it really meant something, you could add, ‘That’s really great to hear’,” suggests Littlefield.

Di Paola says it can also help to consider the other person’s perspective. “Take a step back and a deep breath and recognise that people actually don’t have to compliment you, so when they do, it is generally coming from a good place.

Recognise that they themselves are being vulnerable by giving you that compliment.”

## How to have difficult conversations at work

08 Dec 2021



Often what makes conversations challenging is the discomfort we feel in anticipation of the interaction.

By NICOLA HEATH

With end-of-year performance reviews underway, many managers are preparing for conversations with team members. Not all of these will be easy or pleasant. We asked experts for practical tips on how to best approach difficult conversations and use them to effect positive change. Read on.

No matter how much you might want to avoid a potentially tense interaction, difficult conversations are an unavoidable part of working life.

Delivering bad news – whether a complaint, a performance issue, a rejection or a refusal – is sometimes necessary to resolve conflict, improve productivity or meet strategic goals or compliance requirements.

The good news is that a challenging conversation, handled with forethought and sensitivity, can have a positive effect on team dynamics and culture.

Karen Dillon, former editor of the *Harvard Business Review* and author of the *HBR Guide to Office Politics*, offers this advice: “If you find ways to navigate difficult conversations, your colleagues will come to respect your candour and your ability to work through a problem without making it personal.

“And when you conduct difficult conversations, you’re contributing to an environment where having hard talks, offering different points of view and giving honest feedback are accepted – and that is better for everyone and your organisation as a whole.”

## Before the conversation

Often what makes conversations challenging is the discomfort we feel in anticipation of the interaction. Fortunately, your mindset going into the exchange is under your control.

Leadership expert and founder of **BoldHR (<https://boldhr.com.au/>)**, Rebecca Houghton, coaches her clients to reflect on three key points before they launch into a difficult conversation – first, that “this person is a good person” who has been trying their best; second, that I also have a role to play in whatever has gone wrong; and third that “all is not what it appears – whatever information I have, it is inconclusive until I have heard from them”.

Houghton says that keeping these points front of mind ensures you approach the discussion with “appreciative enquiry” and an open mind rather than judgement.

“You’re taking joint accountability, so it’s a conversation about what ‘we’ could do rather than what ‘you’ should do, which is a lot more accusatory.”

## During the conversation

Many people assume they can be either honest or kind when delivering unwelcome news, but not both at the same time. This is not the case, says **Dr Ruchi Sinha (<https://people.unisa.edu.au/ruchi.sinha>)**, organisational psychologist and senior lecturer at the University of South Australia’s School of Management.

“They decide to be straightforward and blunt,” she says. “They think that’s being genuine and authentic, because they are being honest.”

However, “there is no reason why truth can’t be delivered with kindness and compassion,” Sinha says. Set a neutral tone and acknowledge the challenging nature of the forthcoming discussion.

“It’s important to start with empathy.”

When offering feedback, keep it concise and focused.

“Don’t use broad generic terms like ‘good’ or ‘bad’ and ‘effective’ or ‘ineffective’, because they don’t tell you ‘what’ and ‘why’,” says Sinha, who recommends zeroing in on two or three issues rather than enumerating a long “laundry list” of criticism.

“When you give feedback, and you want someone to learn and improve, you have to keep it focused. Keep it to [the] most relevant and salient points.”

Sinha also advises following up perceived concerns or problems with potential solutions.

“Providing resources and avenues to improve is what makes feedback constructive,” she says.

Dillon cautions against engaging in a difficult conversation when tensions are running high. “If you are so angry that you can’t control your emotions, you are not in a good frame of mind for a discussion,” she says.

“You’ll say the wrong thing, embarrass yourself or your colleague, or create awkward scenes for others.”

If either party **loses their cool** (</articles/2018/03/01/resolving-office-conflict>) during the discussion, Sinha advises taking a break and rescheduling the meeting for a later time, when everyone is calm and has had time to reflect on the issues.

## **Adopt a peer-to-peer approach**

Seniority is not licence to talk down to a team member. In today’s workplace, there is much less tolerance for the “master-commander relationship”, says Houghton, who has observed a shift in the collective psyche in recent years, particularly during the pandemic, that has come to reject traditional hierarchy.

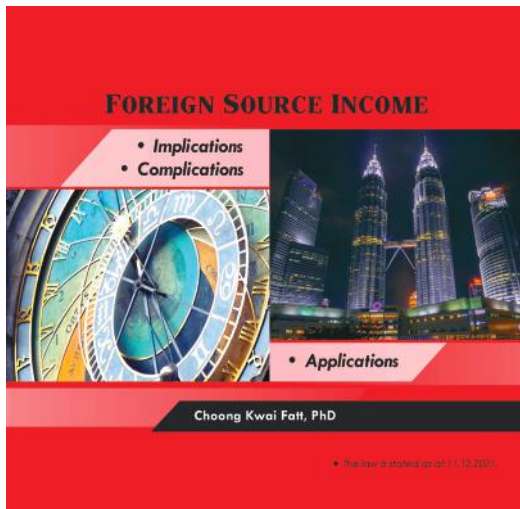
Employees are “not interested in being told what to do or treated like a naughty child,” she says. Instead, people want autonomy in the workplace and for their voices to be heard. This affects how you should frame your message.

“Instead of saying, ‘This is what you must do’, you are saying, ‘I’ve seen this, and I’m wondering if there’s something wrong.’”

Follow up with a question about what you can do to help, and what a good outcome might look like, offers Houghton.

“You are engaging that person in a peer-to-peer style conversation,” she says. “You are asking for their opinion, you are asking for their input, you are giving them the autonomy they crave, you are showing them respect, you are not judging them. Ultimately, you are not telling them what to do – you’re coaching them to come up with their own solution.”

PROMOTION PERIOD EXPIRED ON 20 DECEMBER 2021



Forthcoming on 18 Dec 2021.

## FOREIGN SOURCE INCOME : IMPLICATIONS, COMPLICATIONS AND APPLICATIONS

**new**

(market price: RM210)

### PROMOTION PRICE

**1 COPY** RM160 (WM) ; RM170 (EM)

**3 COPIES** RM390 (WM) ; RM420 (EM)

Foreign source income received by a resident person which takes effect on 1.1.2022 would be taxed in Malaysia. The Government's provision of a concessionary flat rate of 3% during the transitional period from 1.1.2022 to 30.6.2022 should be taken up upon careful deliberation with documentation to segregate the capital fund from foreign source income.

The 26 chapters over 312 pages in this reference text meticulously presents the conceptual framework and its applications, together with the various scenarios. The topics dealt with include:

- **Urgent attention**
- **Conceptual Framework**
- **Non resident**
- **Capital or income**
- **Capital receipts**
- **Foreign loan**
- **Meaning of 'received' in Malaysia**
- **Scope of charge**
- **Foreign source income**
- **Business income – Malaysian derived**
- **Employment income – Malaysian derived**
- **Interest income**
- **Dividend income**
- **Rental income**
- **Patents, copyright, know-how and trade formula**
- **Individual – residence test**
- **LLP and company – residence test**
- **Labuan entity**
- **Crew or pilot**
- **Investment overseas – remittance of fund**
- **Repayment of loan**
- **Singapore employment, Malaysian resident**
- **Transitional period**
- **Timeline**
- **Tax rate**
- **Contentious tax issues**

The tax implication and its application are illustrated in over 64 case studies of all dimensions. It is a must-have reference for accountants, directors, tax practitioners, auditors, lawyers, business entrepreneurs, and advisers.

The law is stated as at 11.12.2021.

(Dispatch of orders would commence on 23.12.2021)

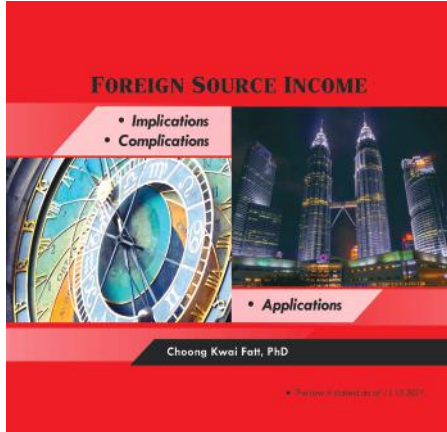
# LATEST PUBLICATION BY DR CHOONG KWAI FATT

PROMOTION PERIOD EXPIRED ON 20 DECEMBER 2021

(Dispatch of orders would commence on 23.12.2021)

1

new



Forthcoming on 18 Dec 2021.

## *Foreign Source Income (single copy)*

WM: RM160  EM: RM170  
Complimentary courier charge for WM. EM price inclusive of RM10 courier charge.

2

new



Forthcoming on 18 Dec 2021.

## *Foreign Source Income (three copies)*

WM: RM390  EM: RM420  
Complimentary courier charge for WM. EM price inclusive of RM30 courier charge.

ACCOUNT HOLDER NAME  
**CHOONG RESEARCH & TRAINING PLT**

BANK NAME  
**HONG LEONG BANK**

ACCOUNT NUMBER  
**223 0100 0570**

BUSINESS REGISTRATION NO.  
**LLP0002946LGN**

“ NAME ” to be issued on receipt :

\_\_\_\_\_

Mr/Mrs/Ms : \_\_\_\_\_

Contact : \_\_\_\_\_

Courier Address : \_\_\_\_\_

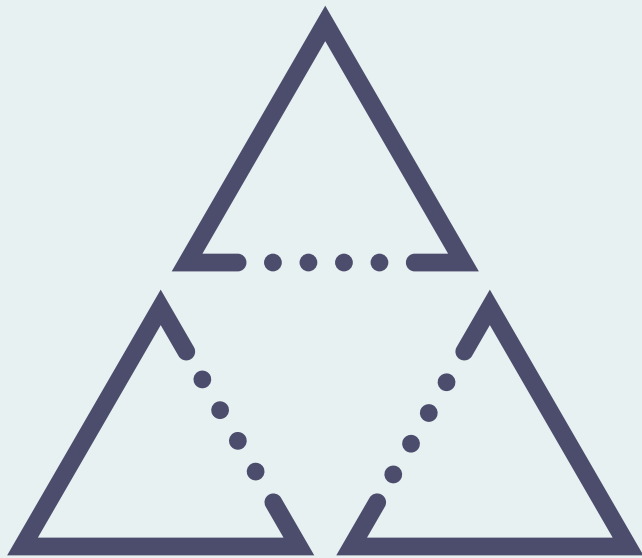
\_\_\_\_\_

\_\_\_\_\_

Postcode: \_\_\_\_\_



# WHAT'S HOT IN 2022



Mark in your calendar now.  
2 long-awaited programs and 1 annual seminar.

## Save the Date

For these long-awaited Tax Programs  
by Dr Choong Kwai Fatt.



### Business Life Cycle Tax Planning 2022

| Feb 2022 | 2 days Detailed Tax Planning Programme  
+ 45 min of 1 to 1 coaching with Dr Choong + 53 days of  
consolidated learning (15 min each day)

Each business has its Business Life Cycle (BLC). Dr Choong uses a unique BLC tax planning to systematically save substantial tax. Learn them and enjoy huge tax savings at each phase of your business.



### Transfer Pricing 2022

| Mar 2022 | 3 days Detailed TP Documentation & strategy  
Programme + 45 min 1 to 1 coaching with Dr Choong + 58 days of  
consolidated learning (15 min each day)

Your TP documentation ready for submission? Wonder whether it is adequate? Now that Malaysia has shifted into new norm. The long-delayed TP audit will kickstart sooner than you can imagine. Master them easily and be coached by Dr Choong .



### Budget 2023 | Dec 2022

Annual Tax Updates and Popular Tax Planning seminar. Get the must-have annual boost of tax planning and tax changes from Dr Choong. PS: With 2022 being marked as an election year. This session will be very very hot and iconic.