

Monthly Tax Update

-January 2019-

Highlights:

Income Tax

- 1.0 Return Form Filing Programme
- 2.0 Country-by-Country Reporting

Sales and Service

Tax

- 3.0 General Guide
- 4.0 Specific Guide
- 5.0 Industry Guides

INCOME TAX

1.0 Return Form Filing Programme

Inland Revenue Board Malaysia (IRBM) has released Return Form Filing Programme for the year 2019.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2019_2.pdf

2.0 Country-by-Country Reporting

On 08 January 2019, IRBM updated Frequently Asked Questions (FAQ) on Country-by-Country Reporting (CbCR).

The FAQ elaborates on:

- threshold for local filing;
- obligation to file;
- submission of Notification Letter;
- reporting currency;
- income tax paid (on cash basis);
- income tax accrued (current year); and
- appropriate use of information contained in CbCR.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/FAQ_CBCR_JAN_2019.pdf

SALES AND SERVICE TAX

3.0 General Guide

Sales Tax General Guide as at 25 September 2018 is withdrawn and replaced by the revised Sales Tax General Guide as at 18 January 2019.

For more information, please refer to the link below:

<https://mysst.customs.gov.my/assets/document/General%20Guides/General%20Guide%20on%20Sales%20Tax%2018012019-v4.pdf>

SALES AND SERVICE TAX

4.0 **Specific Guide**

On 13 January 2019, RMCD issued Guide on Sales Tax Deduction Facility.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/Specific%20Guides/Guide%20on%20Sales%20Tax%20Deduction%20Facility_13012019-v2.pdf

5.0 **Industry Guides**

- (i) On 09 January 2019, Royal Malaysian Customs Department (RMCD) issued Guide on Imported Services. (Malay version)
- (ii) Guide on Cleaning Services as at 09 January 2019 is withdrawn and replaced by the revised Guide on Cleaning Services as at 22 January 2019. (Malay version)
- (iii) Guide on Consultancy, Training or Coaching Services as at 09 January 2019 is withdrawn and replaced by the revised Guide on Consultancy, Training or Coaching Services as at 22 January 2019. (Malay version)
- (iv) Guide on Amusement Parks as at 09 January 2019 is withdrawn and replaced by the revised Guide on Amusement Parks as at 22 January 2019. (Malay version)

For more information, please refer to the link below:

<https://mysst.customs.gov.my/IndustryGuides>

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