

# Monthly Tax Update

## -April 2019-

### Highlights:

#### Income Tax

- 1.0 Procedures to Amend Income Tax Return Form

#### Sales and Service

#### Tax

- 2.0 Specific Guides

## INCOME TAX

### **1.0 Procedures to Amend Income Tax Return Form**

On 22 April 2019, Inland Revenue Board Malaysia (IRBM) issued Operational Guideline that outline procedures to amend Income Tax Return Form (ITRF).

Self-amendment of ITRF that is made within six months after the due date of submission of ITRF will be considered as normal appeal.

Amended ITRF will not be audited by IRBM unless it has the following criteria:

- The original ITRF was submitted within prescribed period but there was error in the computation;
- ITRF was submitted after the due date of submission;
- There was error in the computation of amended ITRF;
- The amended ITRF was submitted after six months after the due date of submission of ITRF

For more information, please refer to the link below (available in Malay language only):

[http://lampiran1.hasil.gov.my/pdf/pdfam/GPO\\_3\\_2019\\_2.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/GPO_3_2019_2.pdf)

## SALES AND SERVICE TAX

### **2.0 Specific Guides**

- (i) The Guide on Sales Tax Deduction Facility as at 13 January 2019 is withdrawn and replaced by the Guide on Sales Tax Deduction Facility revised as at 19 April 2019.

This guide illustrates that sales tax deduction made shall be subject to the following conditions:

- taxable goods are purchased from a supplier and the supplier is not connected to the registered manufacturer;
- taxable goods purchased from suppliers have been paid for sales tax;
- the purchase of taxable goods is proved with proper invoice issued by the supplier to the registered

- the taxable goods purchased from suppliers shall be used in the manufacture of taxable goods of a registered manufacturer whom making the sales tax deduction;
- the sales tax deduction claimed in the SST-02 tax return is for the taxable period in which the purchase of goods is made;
- the registered manufacturer shall keep all records related to the deduction of sales tax from the date of deduction for a period of seven years for inspection by the proper officer of sales tax at any time; and
- any other conditions as the Minister may deem fit to impose.

(ii) On 24 April 2019, Royal Malaysian Customs Department (RMCD) issued Guide On Sales Tax Exemption Under Schedule C.

The salient content of the Guide is the responsibility of registered manufacturer to prepare report as follow:

Type of report	Item	Responsibility	Frequency
Laporan CJ(P) Jadual C-01	1, 2, 3 and 4	Registered manufacturer	Every three months from the date of the exemption certificate
Laporan CJ(P) Jadual C-02	3 and 4	Person acting on behalf of registered manufacturer	Every three months from the date of the exemption certificate until all goods purchased on behalf are sent to the registered manufacturer who appoints him
Laporan CJ(P) Jadual C-03	5	Registered manufacturer who send their goods to be completed by a subcontractor	Every three months from the date of the exemption certificate

For more information, please refer to the link below:

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

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