

# Monthly Tax Update

## - August 2019 -

### Highlights:

#### Income Tax

- 1.0 Public Ruling No. 3/2019
- 2.0 Non-Acceptance of Form CP39 and MTD Payment in Cash and By Cheques at All IRBM Payment Counters
- 3.0 Operational Guideline No. 4/2019

### INCOME TAX

#### **1.0 Public Ruling No. 3/2019**

On 08 August 2019, Inland Revenue Board Malaysia (IRBM) issued first edition of Public Ruling on Business Expenses in Respect of Disabled Persons.

This Public Ruling illustrates the tax treatment of business expenses incurred by a person for:

- employing disabled persons as employees; and
- providing training to disabled persons who are not employees to enable them to seek employment

For more information, please refer to the link below:

[http://lampiran1.hasil.gov.my/pdf/pdfam/PR\\_03\\_2019.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/PR_03_2019.pdf)

#### **2.0 Non-Acceptance of Form CP39 and MTD Payment in Cash and By Cheques at All IRBM Payment Counters**

Effective 1 September 2019, IRBM will no longer accept manually submitted Form CP39 (Statement of Monthly Tax Deduction), Compact Disk (CD/ DVD), Flash Drive and Diskette as well as cash and cheque payments of the Monthly Tax Deduction (MTD) from employers.

For more information, please refer to the link below:

[http://lampiran1.hasil.gov.my/pdf/pdfam/IRBMMedia\\_19082019\\_NON\\_ACCEPTANCE\\_OF\\_FORM\\_CP39\\_AND\\_MTD\\_CASH\\_PAYMENTS\\_AND\\_CHEQUES.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/IRBMMedia_19082019_NON_ACCEPTANCE_OF_FORM_CP39_AND_MTD_CASH_PAYMENTS_AND_CHEQUES.pdf)

#### **3.0 Operational Guideline No. 4/2019**

On 30 August 2019, IRBM issued Procedure on Submission of Amended Return Form.

For more information, please refer to the link below:

[http://lampiran2.hasil.gov.my/pdf/pdfam/GPO\\_4\\_2019\\_dwi.pdf](http://lampiran2.hasil.gov.my/pdf/pdfam/GPO_4_2019_dwi.pdf)

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