

Monthly Tax Update

-January 2020-

Highlights:

- 1.0 Tax Investigation Framework 2020
- 2.0 P.U. (A) 30
- 3.0 Procedure to obtain e-Filing pin number
- 4.0 Guideline for Approval of Director General of Inland Revenue Under Subsection 44(6) of The Income Tax Act 1967

1.0 Tax Investigation Framework 2020

On 01 January 2020, Inland Revenue Board Malaysia (IRBM) issued Tax Investigation Framework 2020.

The purpose of this investigation framework is to inform taxpayers about IRBM's tax investigation procedures. This framework:

- Outlines the rights and responsibilities of officers, taxpayers and tax agents;
- Assists taxpayers to fulfil their obligations; and
- Informs taxpayers of the legal provisions relating to tax investigation.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/Tax_Investigation_Framework_2020_030120_2.pdf

2.0 P.U. (A) 30

On 16 January 2020, Attorney-General's Chambers (AGC) published (Income Tax (Exemption) (No. 9) Order 2019) (Amendment) Order 2020 in e-Federal Gazette.

This Order depicts that tax incentive for women returning to work after career break is eligible to be claimed in the year of assessment 2018 to the year of assessment 2024.

For more information, please refer to the link below:

http://www.federalgazette.agc.gov.my/outputp/pua_20200130_PUA30.pdf

3.0 Procedure to obtain e-Filing pin number

IRBM published procedure to obtain e-Filing pin number (available in Malay Language only).

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/TatacaraPermohonanNoPineFiling_1.pdf

4.0 Guideline for Approval of Director General of Inland Revenue Under Subsection 44(6) of The Income Tax Act 1967

On 30 January 2020, IRBM issued Guideline for Approval of Director General of Inland Revenue Under Subsection 44(6) of The Income Tax Act 1967.

This Guideline amends paragraph 3.3 (i), paragraph 6.1 (iv) (c) and paragraph 10.3 (ii) of the same Guideline that has been issued on 5 September 2019.

For more information, please refer to the link below:

[http://lampiran1.hasil.gov.my/pdf/pdfam/GP 44 6 06022020 2.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/GP_44_6_06022020_2.pdf)

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