

## Tax & Revenue

### Tax Matters during Movement Control Order 3.0 Period

In view of the implementation of Movement Control Order (“MCO”) 3.0 in Malaysia, the Inland Revenue Board (“IRB”) has issued a list of Frequently Asked Questions on tax matters arising during the MCO 3.0 period. The latest version of the FAQ (updated as at 26 June 2021) is accessible via this link: [http://phl.hasil.gov.my/pdf/pdfam/faq\\_pkp3\\_2.pdf](http://phl.hasil.gov.my/pdf/pdfam/faq_pkp3_2.pdf).

The IRB has also issued a press release on the extension of time given for the submission of tax returns. To read the IRB’s press release dated 29 June 2021, please click this link: <https://tinyurl.com/2xehxtc9>.

### Income tax

The following Rules have been gazetted on 15 June 2021 and shall have effect from year of assessment 2020:

- i. [Income Tax \(Accelerated Capital Allowance\) \(Machinery and Equipment including Information and Communication Technology Equipment\) Rules 2021](#);
- ii. [Income Tax \(Deduction for Expenses in relation to the Cost of Personal Protective Equipment\) Rules 2021](#).

The [Guideline on Dispute Resolution Proceeding](#) dated 15 June 2021 has recently been published on the IRB’s official website.

### **CONTACT US FOR FURTHER INFORMATION REGARDING TAX & REVENUE LAW MATTERS.**

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# Legal Updates

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