

SEMINAR PERCUKAIAN KEBANGSAAN 2023
TOPIK 1 : CADANGAN BAJET 2024
KOMPILASI 1 (PINDAAN PADA 24 JANUARI 2024)

NO	QUESTION	ANSWER
SUBSECTION 44(6) ITA 1967		
1	For the 44(6) conditions, there are 2 options - can the approved entities choose to meet either 1 for each YA? If Option 2 is chosen, can they revert to Option 1 later, if cant meet 60% spending rules	Yes. Details will be provided in the amended Guidelines soon.
2	May i know the utilisation of accumulated funds up to 25% is the minimum requirement for institution/organisation/funds approved under subsection 44(6) ITA 1967 effective YA2024?	Yes. If the institution/organisation/funds utilises their accumulated funds up to 25% for business, they have to incur expenditures for charity purposes at least 50% from the previous year income to be an approved institution/organisation/funds under subs. 44(6) of the ITA. Details will be provided in the amended Guidelines soon.
SUBMISSION OF FORM E, CP21, CP22, CP22A AND CP22B VIA ELECTRONIC MEDIUM		
3	For submission of Form E, CP21, CP22, CP22A, CP22B thru electronic medium - Is this applicable for tax agent? Will this be available in TAeF? If yes, when?	Tax agents can submit Forms E, CP21, CP22, CP22A and CP22B electronically on behalf of clients through the TAeF system. Electronic submission of Form E is effective for the year ending 31 December 2023 and subsequent years while submission of CP21, CP22, CP22A and CP22B under subsections 83(2), 83(3) and 83(4) is effective from 1 January 2024 .
4	Any planning for online submission of Form 22 (registration for new employee) to convenient the employer's duty?	Electronic submission of CP22 can be made from 1 January 2024.
AMENDMENT OF THE ESTIMATED TAX PAYABLE		
5	Jika pindaan cp204a bagi bulan ke 11 dimasukkan, bilakah cp204 dihantar? Ini kerana, biasanya cp204 dihantar pada bulan ke 11.	Sekiranya terdapat pindaan melalui CP204A dalam bulan ke 11, CP204A perlu dimasukkan dahulu sebelum CP204 bagi tujuan anggaran cukai tahun berikutnya.
6	The introduction of the CP204A in the 11th-month applies to all Sdn Bhd? Can a company submit all three CP204A, which is the 6th, 9th and 11th-months (means three amendments are made)?	Yes. It is applicable to all SB. The company may make amendments 3 times, in the 6th, 7th or 11th-months. The company also can make amendment once or twice in accordance with the stipulated period
7	The 11th revision, please clarify its will be one time for YA 2024 , or will be continue from YA 2024 and onwards. E.g. the taxpayer can revised the tax estimate 3 times a year 6th, 9th and 11th?	Company, LLP, trust body and cooperative can revised the tax estimate in the sixth month, nine month or eleventh month or in all 3 months of the basis period for a year of assessment from YA 2024 and subsequent years of assessment.
EXCLUSION FOR SUBMISSION OF FORM CP22A AND CP22B		
8	CP22A - Employee retired/ deceased and company did PCB. Employer need to submit the CP22A or not?	Yes. Employer need to submit the CP22A if employee retired/deceased.
9	For amendment, subsection 83(3) ITA 1967, does it mean all employers must submit CP22A/22B for all employees who resigned/retired from employment?	Based on current provision, employer is not required to submit CP22A/CP22B if the employee: (i) is subject to PCB; or (ii) PCB is below the minimum threshold of PCB. and the employer knows that the employee will continue working elsewhere/not retiring from any employment. Under this proposal, condition (i) and (ii) only will be applicable effective from 1 January 2024.

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10	Effective 1.1.24, is employer required to file Form CP22A if they are not aware if the employee will be retiring from employment in Malaysia?	Based on current provision, employer is not required to submit CP22A/CP22B if the employee: (i) is subject to PCB; or (ii) PCB is below the minimum threshold of PCB. and the employer knows that the employee will continue working elsewhere/not retiring from any employment. Under this proposal, condition (i) and (ii) only will be applicable effective from 1 January 2024.
11	If an employee resigned and continued to work overseas? Do we as employer need to notify LHDN? via which form? CP22a or CP21?	Employers must submit Form CP21 to IRB if an employee resigned and continued to work overseas.
E-INVOICE		
12	With regards to the e-invoicing, I am selling Pisang Goreng beside the road, how should I comply with the e-invoicing system? Tq.	Upon full implementation, small business will be required to issue receipt or any type of proof of payment (normal business practice) received and issue consolidated transaction invoice to LHDNM. The term on the process has been stated in the guidelines issued by LHDNM
13	Please confirm the implementation date for e-invoicing for annual sales between RM 50 mil and 100 mil (After Budget 2024 announcement)?	Mandatory implementation will start on August 1, 2024 (gradually according to the sales value threshold) which will apply to all companies, partnerships and sole proprietors. The range of RM50 mil to 100 mil will start on 1 January 2025 and mandatory for all taxpayers will start on 1 July 2025. A more detailed implementation phase will be announced from time to time.
14	Is it e-invoice is eligible for all sector?	Yes.
15	Does the penalty on failure to comply with e-invoicing to be imposed by transaction basis/yearly basis/one off?	The penalty will be imposed by transaction. However, it is still based on the type of invoices involves i.e invoice, consolidated transaction invoice or self-billed invoice.
16	How LHDN to control e-invoicing as there maybe have some corporations/ individual not implement it?	Any failure to issue e-invoice is subject to offence provided under the law. Non-compliance will be triggered through audit and submission of BNCP
17	May i know if staffs make purchase /claim on behalf for the company which tin no shall be declare in the e-invoicing and any threshold limit allowed?	Please refer para 7 of Specific Guidelines published by LHDNM on 28.10.2023
18	For E- Invoice, we need to submit quarterly or monthly basis??	The submission should be made in each transaction. e-Invoice shall be transmitted to and validated by LHDNM before the exchange of e-invoice by the seller and buyer.
19	How to implement e-invoice system?	Please refer general guideline and specific guideline published by LHDNM on 28.10.2023 to have general idea on the implementation of e-invoicing in Malaysia
20	Are Government Agencies subject to e-Invoicing as well?	As of now, they are exempted to the requirement to issue e-invoice in relation to any goods sold or services performed. However, any company incorporated under them will be subjected to e-invoicing.
21	As read through the guideline the einvoice will be submit through API and Portal. Will like to know when the portal or API will be ready.	Pioneer programmes will start as early as 1 January 2024 for selected companies. The system is scheduled to be ready for all user (voluntary case) latest in March 2024
22	if individual collect rental, is this subject to e-invoice	After full implementation after 1 July 2025, yes.
23	if there is amendment in e-invoice, do we need to issue credit or debit note inside the API software and is it possible the e-invoice can be cancelled if already send for validation in API software	It can be cancelled within 72 hours after validation. If the cancellation need to be done after that specified period, it can be done through credit/ debit note which can be access in the system

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NO	QUESTION	ANSWER
24	my friend sell fish in a very busy wet market. how to e-invoice it?	Upon full implementation, the seller need to issue any form of document that can be a proof of payment and may be subject to the requirement to issue consolidated electronic invoice
25	For staff food claim voucher can be tax allowable for company? If yes payment voucher can be use due to many receipt hard to keep so if payment voucher can use so we can use it as proof for pay	For the purpose of consolidated transaction e-invoice, it can be done through receipt or any other method of proof of payment used by the company
26	Penalty for failure to issue e-invoice is on a per transaction basis? How does this work?	It will be based on the number of failure of the supplier to issue invoice for each transaction. But for consolidated transaction invoice, it will be based on the transmission of consolidated transaction invoice that need to be transmitted to LHDNM
27	Bila akan start for e-invoices ? Untuk semua S/B, Enterprise, partnership or sole-proprietor?	Akan terpakai kepada semua pada 1 Julai 2025
28	Please confirm the implementation date of e-invoicing. (After Budget 2024 announcement) for annual sales between RM 50 mil to RM 100 mil?	From 1 January 2025
29	Bagi cadangan pindaan utk wajib kemuka Borang E secara elektronik, adakah cadangan ini termasuk maklumat yang dikemukakan dlm Borang E perlu tepat dan benar ? Pada masa skrg, ACP adalah silence	Maklumat yang perlu dikemukakan kepada pihak LHDNM semestinya tepat dan benar. Sekiranya terdapat ketidakaturan ia tertakluk kepada peruntukan kesalahan mengemukakan dokumen yang tidak teratur di bawah seksyen 120(1)(b) ACP 1967
30	Is there possibilities for extension of submission self e billed invoice within 7 day after month end (including public holiday) bec the dateline is quite tight for companies with many transactions	Self-billed invoice only applicable in the situation as provided under para 8.3 of specific guidelines published by LHDNM. It must be transmitted to LHDNM upon concluding a sale or transaction.
31	how to make sure information provided by buyer is correct for einvoice?	The particulars will be prepared by the seller and the confirmation will be sent to buyer for their acceptance
32	Does the penalty on failure to issue e-invoice to be impose in transaction basis or yearly basis or one off?	It will be imposed in transaction basis and depending on the type of e-invoice required to be issued
33	For E-Invoicing that is being used during GST era which was verified and acceptable by Custom, will it be acceptable by DGIR?	No. it is different in term of format and requirement as regards to particulars
34	Sekiranya menggunakan perkhidmatan servis persendirian seperti runner tetapi pihaknya tidak dapat menyediakan inouis bolehkah dapatkan inouis secara manual daripadanya	sebagai penerima servis, tiada obligasi untuk memastikan pengisuan e-inouis. perjalanan bisnes adalah seperti biasa.
35	Regarding e-invoicing, is it mandatory for a company who income below 100mil, to use e-invoicing? We need to submit e-invoicing to LHDN then submit again to our contractor? It will double up our work.	The schedule for implementation will be based on the threshold. Below 100 mil will be mandated to implement on 1 January 2025 (25 mil - 100 mil) and all taxpayers 1 July 2025
36	For E-invoicing, will tax invoice issued during GST era which was acceptable by Custom, be automatically acceptable by DGIR?	No. it is different in term of format and requirement as regards to particulars
37	On e invoice - can IRB not consider the penalties and jail sentences for the transitional period say from 2024 to 2027 to ensure all parties are able to acclimatize with the implementation ?	It will be treated on case to case basis and will be determined based on the fact and circumstances of the appeal (if any)
38	Is the e-invoicing system linked to the MySST system, where it detects if the company is SST registered or non-registered, hence the invoice issues will apply the SST rate accordingly?	No. it is totally different system
39	For E-invoicing, does Enterprises need to comply as well?	Yes. it is applicable for all businesses
40	Does an enterprise also need to comply and prepare E-invoices?	Yes. it is applicable for all businesses
41	Any consequences to the corporate taxpayers who do not request for e-Invoice to substantiate its expenses for tax deduction purposes?	Until further notice, as of now the duty to issue e-invoice will not jeopardise the right of taxpayer to claim for deduction. The expenses need to be substantiated by proof of payment
42	Penalty of non compliance to e-Invoicing is per invoice or in general?	the offence will be imposed upon each transaction based on type of e-invoice required to be issued by the business
43	For e-invoicing, the Co. have turnover above RM100M,how about the Co. received supplier invoice who turnover not more than RM100mil, the Co. need upload to e invoicing system?	The obligation to issue e-invoice is on the seller except the situation where there is a requirement for the company to issue self-billed invoice. Please refer the situation for the issuance of self-billed invoice.

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44	E-invoice - I am a wholesaler fish buyer and I am selling fish in the market, how should I comply with the e-invoice system? Every fish comes in different size, type and weight. Fish will spoil too.	Upon full implementation, the seller need to issue any form of document that can be a proof of payment and may be subject to the requirement to issue consolidated electronic invoice
45	The deduction of investment in e-invoice is dedusted based on the expenses incurred in year 2024, however in order to implement the system in yr 2024, the investment is done from year 2023.	Yes. the expenses must be incurred in the year 2024
46	I would like to ask question regarding to e-invoicing on duration to key in the e invoice - for example, if date invoice is today, is it the invoice can be key in after 2 MTHS in shipping industry	No. the e-invoice must be validated by LHDNM before the exchange of e-invoice between seller and buyer. The period of issuance of invoice will be depending on the type of invoice involved either one on one invoice or consolidated e-invoice
47	Regarding to e-invoicing on duration to key in the e invoice - for example, if date invoice is today, is it the invoice can be key in after 2 month for example in shipping industry	No. the e-invoice must be validated by LHDNM before the exchange of e-invoice between seller and buyer. The period of issuance of invoice will be depending on the type of invoice involved either one on one invoice or consolidated e-invoice
48	if there is amendment in e-invoice, do we need to issue credit or debit note inside the API software and is it possible the e-invoice can be cancelled if already send for validation in API software	It can be cancelled within 72 hours after validation and new e-invoice need to issued. If the cancellation need to be done after that specified period, it can be done through credit/ debit note which can be accessed in the system
49	How should we comply with the e-invoicing system as a coffee shop yearly sales is below 300K? Does it mandatory for F&B essential services ? we need more details of e-invoice system software kit.	Upon full implementation, the seller need to issue any form of document that can be a proof of payment and may be subject to the requirement to issue consolidated electronic invoice. All types of business will be subjected to e-invoicing
TAX RELIEF FOR ELECTRIC VEHICLE CHARGING FACILITIES		
50	Is there any tax benefit for Company who installed EV chargers for the use of their staff.	Only EV charger manufacturers can get tax benefits through an application to MIDA
51	EV chargers - ada manfaat pencukaiian untuk Syarikat yang menyediakan pengecas EV untuk kegunaan staff?	Only EV charger manufacturers can get tax benefits through an application to MIDA.
FOREIGN TAXES AND FOREIGN INCOME		
52	Amendment to the definition of foreign tax and foreign income - what does this mean and what is the implication?	For purpose unilateral kredit and bilateral credit, foreign tax charge must from jurisdiction where the income arises. For unilateral credit, income must be derived from outside malaysia only This amendment is to clarify that Bilateral/Unilateral credit can only be claimed if the foreign tax is levied on the foreign income from the same source country
53	Foreign tax definition - is remittance tax falls under this definition?	Foreign tax refers to tax levied on income arise in the source country. This is to determine whether bilateral/unilateral credit can be allowed
GLOBAL MINIMUM TAX (GMT)		
54	What is the difference between DTT & MTT for GMT?	DTT = Top-up Tax imposed on CE located in Malaysia of MNE Group with Group Consolidated Revenue of EU750 million (regardless of location of UPE) MTT = Top-up Tax imposed on UPE located in Malaysia (with regard to their CE outside Malaysia) of MNE Group with Group Consolidated Revenue of EU750 million
INCENTIVE		
55	IRB,MoF and Petronas will be looking into developing tax incentives for Hydrogen Sulphide project. What kind of incentives will be developed? who will be the target group?	The details of these incentives will be clarified in the subsidiary legislation.

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NO	QUESTION	ANSWER
TAX RELIEF FOR MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS		
56	Rawatan dialisis bagi ibu bapa adakah termasuk dalam rawatan perubatan kepada ibu bapa?	Individu layak menuntut potongan bagi ibu bapa yang menjalani rawatan dialisis, termasuk yang dikendalikan oleh pusat dialisis swasta dan Persatuan Bulan Sabit Merah.
STAMP DUTY		
57	If instrument executed outside Malaysia concerning matter in Malaysia is received via email while outside Malaysia, stamp duty applies? Does it matter where the email is received?	Email can be received anywhere. Proof of receipt is via email printout
58	Stamp Duty - Hearing of Stamp Duty Appeals in Original Jurisdiction - What does it means by exercising 'original jurisdiction'?	original jurisdiction' means that the stamp duty appeal hearing in the High Court is the first stage of hearing the case. The case can be further appealed to the Court of Appeal and the Federal Court
TAX RELIEF FOR SPORTS EQUIPMENT AND ACTIVITIES FOR SELF, SPOUSE, AND CHILDREN		
59	Sport equipment for sport activities inclusive swimming suit approved by World Aquatics?	Swimming suit tidak dikategorikan sebagai peralatan sukan. Oleh itu, pembayar cukai tidak layak menuntut pelepasan ini
60	Assalam wbt . Under Paragraph 46(1) (u) ACP1967, does it include child sports training fees such as, swimming training fee, taekwondo or badminton?	Yes if the payment of the sports training fee is for sports training provided by an association/sports club/company registered with the Sports Commissioner or incorporated under the Companies Act 2016 to carry out sports activities listed under the Sports Development Act 1997.
61	Tax relief for Lifestyle expenses - admissions fees for Sport Facilities, can I use transaction history from Touch & Go ewallet as proof or do I have to request invoice every time?	Claims must be proven with payment receipts. If the details in the e-wallet statement can clearly prove the payment, then the statement may be admissible as supporting evidence.
62	Are swimming goggles sport equipment?	No.
63	bayaran fi pendaftaran bagi menyertai pertandingan sukan - adakah termasuk bayaran untuk aktiviti Fun Run or marathon?	Ya.
64	Pembelian basikal termasuk dalam claim pelepasan cukai peralatan dan aktiviti suka bagi diri, pasangan & anak tak ?	Ya, basikal adalah termasuk dalam peralatan sukan yang dibenarkan kecuali basikal beroda dua bermotor dan pelepasan ini bagi diri sendiri, pasangan dan anak.
TAX RELIEF FOR UP-SKILLING AND SELF-ENHANCEMENT COURSE FEE		
65	What is the difference between self-improvement courses covered under lifestyle relief (RM2,500) and self-enhancement courses covered under "up-skilling and self-enhancement courses fees of RM2,000?	The Self-Skills Improvement Course Fee under paragraph 46(1)(p) can include any type of skill course that does not need to be registered and does not need to be recognized by any government body while the Self-Skills Improvement Course Fee under paragraph 46(1)(f)) must be registered with the Director General of Skills Development under the National Skills Development Act 2006
66	Self improvement courses or self enhancement courses must related to current career?	Self-Skill Improvement Course Fees under paragraph 46(1)(p) include any type of skill course that does not need to be registered, does not need to be recognized by any government body and is not necessarily related to the current career.
TAX INCENTIVES FOR WOMEN CAREER COMEBACK PROGRAMME		
67	Regarding the "Women Career Comeback Programme", does women who that take a career break to further their studies in higher education level eligible for it?	The woman is eligible if she stops working (employment) during the study period.