

e-STOPPAGE ORDER

- > Applications can be made via MyTax through the 'e-Sekatan Perjalanan' service
- > Application for Eligible Stoppage Order Criteria :
 - * Malaysian citizen individual;
 - * Stoppage order imposed under the Income Tax Act 1967;
 - * Stoppage order imposed does not involve the company director; and
 - * Make FULL PAYMENT of the outstanding tax amount.
- > Payment can be made through ByrHASiL.
- > Eligible applications will be processed within five (5) days and application status will be notified via email or MyTax mailbox notification of the taxpayer.

Further Information On Stoppage Order Can Be Viewed At HASiL Official Portal Via
www.hasil.gov.my

PRACTICE NOTE NO. 1/2024

A Practice Note is a statement issued by HASiL to provide a detailed explanation and view related to the tax treatment of a matter. Latest, Practice Note No. 1/2024 – Tax Treatment on the Recognition of Gross Profit or Actual Loss from a Construction Contract has been issued for reference and reading for taxpayers involved.

This Practice Note explains the determination of actual gross profit or loss that will be considered as gross income in the tax calculation of a construction contract. It also displays examples that can be used as references and comparisons to facilitate the reader's understanding.

Further information on Practice Notes issued by HASiL can be referred through the HASiL Official Portal at www.hasil.gov.my under Legislation menu.

BILL NUMBER AS PAYMENT REFERENCE FOR LABUAN BUSINESS ACTIVITY TAX

Starting April 1, 2024, Labuan Business Activity Tax (LBATA) payments can be made by using the Bill Number as a payment reference. The Bill Number can be obtained by applying to the Labuan International Section, HASiL Sabah.

It can be done through the following methods:

- a) Calculate the tax rate and payment amount in advance according to the assessment year;
- b) Fill in the required information in the application form; and
- c) Submit the completed application form to the said section to be processed for the generation of Bill Number. The generated Bill Number will be notified to the taxpayer through the Payment Slip.

The application form is subject to one assessment year and one tax rate only. If the payment involves several assessment years, the application must be made by filling out a separate form. Payment can be made through ByrHASiL using the Bill Number.

More information regarding this Bill Number application can be referred to the Application of Bill Number for Labuan Business Activity Tax IRBM User Manual which can be accessed through the MyTax Portal <https://mytax.hasil.gov.my/> under the User Manual menu.

AMENDED RETURN FORM (ARF)

Taxpayers are allowed to make self-amendment on the information or assessment in the Return Form by submitting ARF within six (6) months after the submission deadline of the Return Form. The amendment is due to :

- a) Under declared income / no income declared;
- b) Overclaimed tax relief or expenses; or
- c) Overclaimed capital allowance or tax incentive.

The completed ARF can be submitted by :-

- i. Manual : Send to HASiL locality that handle the respective income tax files; and
- ii. e-Filing : Via MyTax, <https://mytax.hasil.gov.my> > click e-Filing > click e-Form > choose e-BNT C
(Note: For company taxpayer only)

Please refer to the Procedure on Submission Of Amended Return Form on the HASiL Official Portal, www.hasil.gov.my > click Legislation > select GPHDN 1/2020 – Procedure On Submission Of Amended Return Form under the Operational Guidelines.

SVDP 2.0 INFO : AUDIT / INVESTIGATION CASE

Under Special Voluntary Disclosure Programme (SVDP) 2.0, taxpayers must make accurate income declarations and tax computations in accordance with the HASiL rulings that are in force. A review will be carried out to ensure the accuracy of the tax computations (mathematical / calculation error) based on the voluntary disclosures submitted.

During the implementation period of this programme, HASiL will receive the voluntary disclosure information in good faith. A review of either audit / investigation will not be carried out on the year(s) of assessment relating to the income declared voluntarily.

Taxpayers are not eligible to participate in SVDP 2.0 for any Year of Assessment (YA) where the commencement of audit / investigation action has been initiated. For more information on SVDP 2.0, kindly visit HASiL Official Portal, www.hasil.gov.my and refer to Top Pages menu.

SCAMMER ALERT :

HASiL DOES NOT MAKE CALLS USING MOBILE PHONES OR CALL FORWARDING TO OTHER AGENCIES SUCH AS PDRM, COURTS AND OTHERS.

BE CAREFUL AND DON'T BE FOOLED.

NATIONAL INITIATIVE e-INVOICE

The introduction of e-Invoice aims to streamline and enhance the national tax system, promote transparency in income reporting, and increase tax compliance rates. It is also seen as a solution to address issues of revenue leakage resulting from unreported and manipulated transactions.

PREPARATION TOWARDS E-INVOICE IMPLEMENTATION

Human resources :

Businesses are advised to assemble a dedicated team equipped with the necessary expertise and capabilities to prepare for the implementation.

Business processes :

Conduct a comprehensive review of the current process and procedures in issuing invoice transaction documents.

Technology and systems :

Confirm the availability of the necessary resources, data structures and existing IT capabilities to ensure the systems in place comply with the eInvoice requirements.

MORE INFORMATION ON e-INVOICE

- 1) Refer to the e-Invoice microsite on HASiL Official Portal : www.hasil.gov.my,
- 2) Refer to e-Invoice Guidelines and FAQs, or
- 3) Drop an e-mail to myinvois@hasil.gov.my for further queries and feedback

Mandatory use of

e-SERVICES

via Mytax : <https://mytax.hasil.gov.my>

Starting on 1st January 2024