EXPLANATORY NOTES

(a) Application Form for Amendment of Instalment Payment (CP502)

If you do not agree with the Notice of Instalment Payment (CP500), you are allowed to amend the instalment payment using this form. Please complete the information using a black ink pen and submit it to the HASiL's office by hand, email, post or via online through the Customer Feedback Form.

(b) Deadline of Application for Amendment of Instalment Payment

Application for first amendment has to be submitted not later than **30th June/ 31st Oct 2026** and second amendment not later than **31st Oct 2026.** Application after this date will not be considered.

(c) Effective Date of Instalment Payment Amendment Schedule

If CP502 is submitted in that month, the amended instalment payment will start on the next instalment.

(d) Computation of the Amount of Amended Instalment Payment

The Amount of Amended Instalment Payment is computed by dividing the Total Amended Instalment Payment with the remaining number of instalments. Amount in cents (if any) shall be added to the last instalment. A Notice of Amended Instalment Payment (CP503X) will be issued.

Example: Notice of Instalment Payment (CP500) for Year of Assessment 2026 **RM55,400.00**
Instalment amount: First to fifth instalment **RM 9,233.00**
Sixth instalment **RM 9,235.00**

Date of Application	Example 1: Amendment on February 2026	Example 2: Amendment on October 2026
Total Amended Instalment Payment Less: Total Instalment Payment Due And Payable At The Date Of Amendment Total Balance Of Instalment Due And Payable	RM30,000.00 RM 0.00 RM30,000.00	RM45,000.00 RM36,932.00 (First – fourth instalments) RM8,068.00
The Amount of Amended Instalment Payment	RM30,000.00/6 instalments= RM5,000.00 First to sixth instalments = RM5,000.00	RM8,068.00/2 instalments = RM4,034.00 Fifth and sixth instalments = RM4,034.00

(e) Instalment Payment Amendment Schedule

No. of Instalment	Date Payable	Instalment Payment Schedule (RM)		
		CP500	Example 1: Amendment on February 2026	Example 2: Amendment on October 2026
1	01/03/2026	9,233.00	5,000.00	9,233.00
2	01/05/2026	9,233.00	5,000.00	9,233.00
3	01/07/2026	9,233.00	5,000.00	9,233.00
4	01/09/2026	9,233.00	5,000.00	9,233.00
5	01/11/2026	9,233.00	5,000.00	4,034.00
6	01/01/2027	9,235.00	5,000.00	4,034.00
Total		55,400.00	30,000.00	45,000.00

(f) Increase in Tax If the Total Amended Instalment Payment Is Lower

A 10% increase in tax will be imposed if the difference between Tax Payable and the Total Amended Instalment Payment exceeds 30% of Tax Payable. The formula for calculating the increase in tax is as follows:

[(TP – AI) - (30% x TP)] x 10%

where: **TP** - Tax Payable
AI - Total Amended Instalment Payment

(g) Change of Address

Taxpayer can update the latest correspondence address via e-Kemaskini at MyTax Portal.