



UNOFFICIAL ENGLISH TRANSLATION

MEDIA STATEMENT BY INLAND REVENUE BOARD OF MALAYSIA

TAX DEDUCTIBLE INCENTIVES FOR COVID-19

1. The Ministry of Finance of Malaysia (MOF) and the Inland Revenue Board of Malaysia (IRBM) greatly appreciate people who want to contribute to efforts to curb the spread of the COVID-19 epidemic.
2. In this regard, as a token of appreciation and to encourage the people to contribute, IRBM would like to announce that tax deduction incentives will be given to donors who donate cash or goods that will be used to tackle the spread of the COVID-19 outbreak and to help the people affected by the outbreak.
3. Currently the incentives provided under the Income Tax Act (ITA) 1967 by the Government are as follows:
 - i. COVID-19 Fund (Ministry of Health Malaysia)
Type of contribution: Cash and Goods
 - ii. COVID-19 Fund (National Disaster Management, Prime Minister's Department)
Type of Contribution: Cash only
 - iii. Donations to institutions/organizations approved under subsection 44(6) of ITA 1967.
4. For donations in the form of equipment/goods to tackle the COVID-19 outbreak, contributors must obtain a letter of acknowledgment from the beneficiary along with an official stamp according to the format to be issued by the MOF, before submitting the tax deduction request to the MOF. Complete application should be addressed to the Tax Division, MOF.
5. The donating taxpayer is advised to keep the record of the transaction as evidence and please ensure the receipt/document is kept securely so that it can be referenced during filing of the Income Tax Return Form for Year of Assessment of 2020 and reviewed by the IRBM:



- a) Cash Donation Transactions: COVID-19 Fund (Ministry of Health Malaysia) and COVID-19 Fund (National Disaster Management, Prime Minister's Department)

No.	Type of Receipt/Document
1	Government Official Receipt (Kew.38)
2	ATM money transfer slip
3	Slip <i>Cheque Deposit Machine</i>
4	Deposit slip from bank counter
5	Online payment slip
6	Interbank Giro (IBG Transfer) slip
7	Receipt of Real Time Electronic Transfer Fund and Securities Systems (RENTAS)
8	<i>Telegraphic (TT) slip along with advice of credit</i>

- b) Equipment/Goods Donation Transactions: COVID-19 Fund (Ministry of Health Malaysia)

- i. Original approval letter by the Minister of Finance;
- ii. Official receipt or letter of receipt from recipient of donation;
- iii. Letter of confirmation of service value / cost of project from relevant Government agency.

- c) Cash donations to institutions/organizations approved under subsection 44 (6) [approved by IRBM Director General]

- i. Official receipt of the institution/organization that has been certified by the IRBM.

6. Members of the public are advised to review the authenticity of the organization before making any contribution to avoid fraud. Information on institutions / organizations approved under subsection 44 (6) of the ITA 1967 is available on the IRBM's official portal at <https://www.hasil.gov.my> or at the following quick access: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=6&bt_posi=1&bt_unit=8&bt_s equ=1.

7. Any inquiries and feedback on this matter can be forwarded to IRBM through:

- a) HASiL Live Chat;
- b) Feedback form on IRBM portal quick link <https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-my/>; and



- c) Official social media site of IRMB
Facebook - <https://www.facebook.com/LHDNM>
Twitter - <https://twitter.com/LHDNMofficial>

THANK YOU

ISSUED BY:

Communications Department | Office of the Chief Executive Officer
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Official Portal: www.hasil.gov.my

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