



 **FAQs - Special Income Remittance Programme to Malaysian Residents**

**源自外国汇入马来西亚的收入
特别报税方案常见问题解答**

What's New?
Issue No. 106/2021 | 17 December 2021



 **Special Income Remittance Programme (PKPP)**

Special Income Remittance Programme (PKPP)



- The Inland Revenue Board (IRB) has published Frequently Ask Questions (FAQs) about a "Special Program for the Remittance of Foreign Income" for *Malaysian Tax Residents* who have money kept outside of Malaysia.
- The following is a summary of the contents of this FAQ:
 - The implementation period will be **from January 1, 2022, to June 30, 2022.**
 - During this time, foreign income will be taxed at 3% of gross, as proposed in the Finance Bill 2021.
 - The IRB will not audit, investigate, or penalize the foreign income remitted during this time.



Special Income Remittance Programme (PKPP)



- The following is a summary of the contents of this FAQ:
 - Taxpayers need to make a declaration using a particular form (Form PKPP) provided by the IRBM which can be accessed via MyTax [<https://mytax.hasil.gov.my/>] from January 1, 2022, based on the date of income brought in / remitted to Malaysia or at a lump sum by July 30, 2022
 - tax arising from the remittance of foreign income will be due following the submission of tax returns for YA 2022 or YA 2023 (whichever applicable).
 - Tax on income remitted from abroad must be taken into account in determining the estimated tax payable (e.g. CP204 / CP 500) for the relevant year of assessment.

Special Income Remittance Programme (PKPP)



- Following the expiration of the program, the IRBM will conduct a review of the information on Malaysian tax residents' income held in foreign countries under the exchange of tax information agreement with those countries.
- Under-declared foreign income or unreported Malaysia source income may result in additional assessments and fines from the IRBM.



源自国外的收入汇款特别方案 (PKPP)



- 稅收局 (IRB) 刚刚已经发布了关于“源自国外的收入汇款特别计划”的常见问题解答 (FAQs)，该计划适用于所有在马来西亚境外有资金存放的马来西亚稅务居民 [[Malaysian Tax Residents](#)]。
- 以下是该常见问题内容的摘要：
 - 执行期将从2022年1月1日到2022年6月30日；
 - 在此期间，汇入的外国收入将按照2021年财政法案的建议，按毛额的3%征税；
 - 稅收局日后不会对在此期间汇入的外国收入进行审计、调查或处罚；



源自国外的收入汇款特别方案 (PKPP)




- 以下是该常见问题内容的摘要:
 - 纳税人需要使用税收局提供的特定表格 (PKPP表格) 进行申报, 该表格可通过 MyTax <https://mytax.hasil.gov.my/>, 从2022年1月1日起, 根据带入/汇入收入至马来西亚的日期在2022年7月30日前申报, 或一次性申报。
 - 汇入源自国外的收入, 其所产生的税款需要在提交2022年课税年度或2023年课税年度 (视何者为准) 的所得税报表后缴纳。
 - 在确定相关评估年度的估计应纳税额 (如: CP204 / CP500) 时, 必须考虑到从国外汇入的收入的税款。

源自国外的收入汇款特别方案 (PKPP)



- 在该计划结束后, 税收局 (IRB) 将根据与外国签订的自动交换涉税信息 (AEOI) 协议, 对马来西亚税务居民在外国持有的收入信息进行审查。
- 对于少报的外国收入或未申报的马来西亚收入, 都可能会导致税收局 (IRB) 采取额外评估的行动, 并施加罚款。

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- 当你以我们的视频及刊物上的内容作为参考时，你需要：
 - 查询相关资料是否依然合时、准确和完整；和
 - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

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