



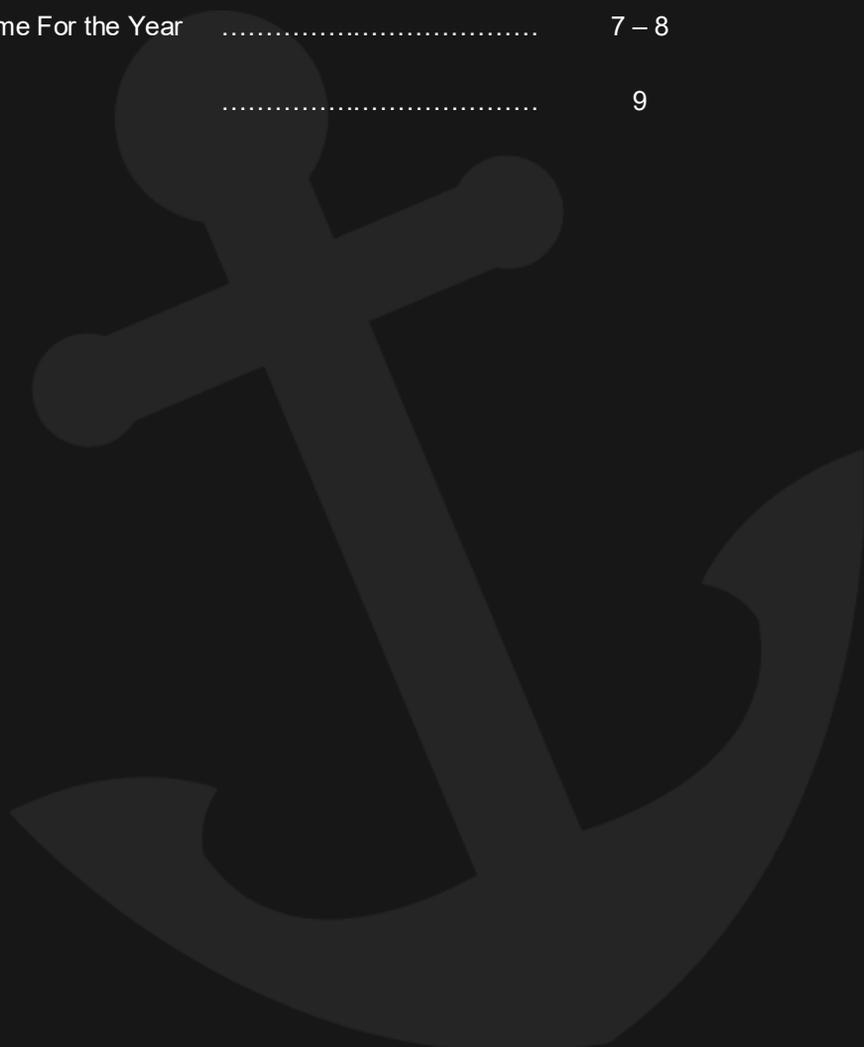
TAXLETTER⁵⁰

Announcement Updates, Guidelines Updates, Recent Gazette Orders, Filing Programme and Indirect Tax

13 February 2026

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Part 1 : Announcement Updates

Announcement Updates	Description
<u>HASIL/2026/01/28 – 07</u>	<p>Stamp Duty Special Voluntary Disclosure Program (SVDP) 2026</p> <p>Effective 1 January 2026 to 30 June 2026, Inland Revenue Board of Malaysia implement Special Voluntary (PKPS) stamp duty for instruments executed between 1 January 2023 and 31 December 2025, any late payment penalties will be waived for taxpayers, except in cases involving fraud.</p> <p>Stamping and payment of stamp duty must be completed within the period from 1 January 2026 to 30 June 2026.</p> <p>All instruments executed between 1 January 2023 and 31 December 2025 and stamped under this program will not be subject to audit, unless otherwise specified.</p>

Part 2 : Technical Guidelines Updates

Technical Guidelines	Description
<u>LHDN.AG.</u> <u>600-17/3</u>	<p>Tax Treatment on Income of Social Media Influencer</p> <p>Date of Publication : 14 January 2026</p> <p>This guideline clarifies the tax treatment of income received by individual and object-based social or digital media influencers in Malaysia, including foreign source income received in Malaysia.</p> <p>Incomes (monetary and non-monetary) received by influencers, whether from activities performed / generated through copyrighted object-based content are taxable as business income. The types of income received by influencers are as follows:</p> <ul style="list-style-type: none">a) Direct payments from social media platforms;b) Payments as a products ambassador on social media;c) Sale of goods;d) Sales of influencer accounts on social media platforms;e) Royalties on characters on social media; andf) Other revenue receipts from professional services and public appearances. <p>Influencers is eligible to claim deductions and capital allowances for expenses wholly and exclusively incurred in producing gross income under Section 33(1) of the Income Tax Act 1967 (ITA 1967), while personal or capital expenses are disallowed under Section 39 of the ITA 1967.</p> <p>Notice of instalment payment (CP500) will be issued to influencers in respect of income earned other than employment income.</p>

Part 2 : Technical Guidelines Updates

Technical Guidelines	Description
<u>LHDN.AG.</u> 600-1/10/19	<p>Approval under Subsection 44(6) of the Income Tax Act 1967 (ITA 1967) for the Religious School Fund</p> <p>Date of Publication : 28 January 2026</p> <p>This update supersedes the previous guideline dated 28 April 2021, provides updated guidance on the application procedure for obtaining approval from Director General of Inland Revenue (DGIR) under Subsection 44(6) of the ITA 1967 for Religious School Purchase Fund (RSPF).</p> <p>RSPF is a fund established solely for the purchase of registered religious schools under the responsibility of the State Islamic Religious Council / State Islamic Department / State Education Department. Any acquired religious schools must implement either the National Curriculum prescribed by the Ministry of Education under the Education Act 1996 or the Diniyah Curriculum under the supervision and monitoring of the State Islamic Religious Council / State Islamic Department.</p> <p>The use of the RSPF is subject to an approval period, which shall be based on either a period of 12 months from the date the funds collected are confirmed sufficient by the DGIR, or a period of 2 years from the date of approval by the DGIR, whichever occurs first.</p> <p>Only cash donations to RSPF approved under Subsection 44(6) ITA are tax-deductible, supported by an official receipt and limited to 10% of aggregate income.</p> <p>Approval granted under Subsection 44(6) of the ITA 1967 may be revoked or shortened upon any breach of conditions.</p> <p>Where e-invoice is required, RSPF must issue e-invoice for all donations or monetary gifts and preprinted receipts are no longer required. For donations exceeding RM10,000, complete donor information must be provided for e-invoice reporting.</p>

Part 3 : Recent Gazette Orders

Gazette Order	Description
P.U. (A) 34	<p>Labuan Business Activity Tax (Exemption) Order 2026</p> <p>Date of Publication : 16 January 2026</p> <p>With effect from Year of Assessment 2025 to Year of Assessment 2028, tax exemption is granted to certain Labuan entities carrying on Islamic finance–related Labuan trading activities in the promoted sectors as listed in the Schedule. Please refer to the Gazette Order for details of the Labuan entities in respect of each qualifying activity.</p> <p>The Labuan Entities are required to maintain separate accounts for income from each activity / business. Qualifying activities and non-qualifying activities shall be treated as separate sources of income.</p>

Part 4 : Filing Programme For the Year 2026

Filing Programme	Description
<p>Return Form (“RF”) Filing Programme For the Year 2026</p>	<p>The Inland Revenue Board of Malaysia (“IRBM”) has uploaded the RF Filing Programme for the Year 2026 (“2026 Filing Programme”) on its website.</p> <p>Some of the points to note in the 2026 Filing Programme are as follows:</p> <p>1. <u>Labuan Entities</u></p> <p>a) e-LE1 & Malaysian Income Tax Reporting System (“MITRS”) Submission</p> <p>Effective from the Year of Assessment (“YA”) 2025 onwards, the e-LE1 for Labuan Entities must be submitted via e-Filing. A grace period of one (1) month from the due date will be granted.</p> <p>The e-Filing and MITRS submission for YA 2026 will be made available commencing 1 September 2026.</p> <p>Please refer to the Filing Programme for Documents Specified under S.22EB of the Labuan Business Activity Tax Act 1990 (“LBATA 1990”) through MITRS.</p> <p>b) Grace Period for Payment of Tax</p> <p>A grace period of one (1) month from the statutory due date is granted for the payment of the balance of tax in the e-LE1 pursuant to Section 11(1) of the Labuan Business Activity Tax Act 1990 (“LBATA 1990”). This is consistent with the grace period provided for the submission of the e-LE1 via e-Filing. Kindly refer to item 1(iii)(c) of the guide note.</p> <p>A grace period of seven (7) days from the statutory due date is granted for the payment of tax pursuant to assessments raised by IRBM under Section 11(2) of the LBATA 1990. Kindly refer to item 6 of the guide note.</p> <p>c) Form e-E, C.P.8D and e-LE1 for Dormant Labuan Entities</p> <p>It is compulsory for dormant Labuan Entities to submit Form e-E, C.P.8D and e-LE1. Please refer to item 2(i)(c) and item 4 of the guide note.</p> <p>2. <u>Additional Categories of Taxpayers for the MITRS Submission</u></p> <p>a) Unit Trusts / Property Trusts (TC) – available from 1 July 2026.</p> <p>b) Co-operative Societies (CS) and Trust Bodies (TA) – available from 1 August 2026.</p> <p>c) Real Estate Investment Trusts / Property Trust Funds (TR) – available from 1 September 2026.</p> <p>Please refer to the Filing Programme for Documents Specified under Section 82B of the Income Tax Act 1967 through MITRS.</p>

Part 4 : Filing Programme For the Year 2026

Filing Programme	Description
<u>Return Form ("RF") Filing Programme For the Year 2026</u>	<p>3. <u>Expanded Reporting for Form e-E and C.P.8D</u></p> <p>Under the 2026 Filing Programme, the scope of individuals required to be reported in Form e-E and C.P.8D has been expanded. The additional categories included are as follows:</p> <ul style="list-style-type: none">a) Managerb) Principal Officerc) Resident Directord) Partnere) General Partnerf) Designated Partnerg) Officer of the Labuan Entity <p>Please refer to item 2(i)(f) of the guide note and field 5 of the C.P.8D.</p>

Part 5 : Indirect Tax

Indirect Tax	Description
<p><u>Invoice and SST-02 Declaration Procedures for 2% Service Tax Exemption on Rental/Leasing</u></p>	<p>Invoice and SST-02 Declaration Procedures for 2% Service Tax Exemption on Rental/Leasing</p> <p>Date of Publication : 27 January 2026</p> <p>A 2% service tax exemption on rental or leasing services is granted by Minister of Finance pursuant to Section 34(3)(a) of the Service Tax Act 2018. The exemption takes effect from 1 January 2026 and will remain in force until the relevant amendments to the subsidiary legislation are gazetted.</p> <p>For invoicing purposes, rental or leasing service providers are required to reflect the 2% exemption from the prevailing 8% service tax rate on the value of rental or leasing services supplied, in accordance with Regulation 10(1A) of the Service Tax Regulations 2018.</p> <p>Service providers may refer to the two (2) methods set out in the attached document for guidance on the applicable invoicing format.</p> <p>For SST-02 reporting purposes, the service provider is required to declare the service tax on the rental service value at the effective tax rate of 6%. The corresponding exempted service value must be disclosed in Column 18(c)(3) of the SST-02 return.</p>

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