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Government Perlindungan Ekonomi & Rakyat Malaysia

PERMAI

Assistance Package

Announced on 18 January 2021



Foreword

In 2020, the Malaysian Government had announced four stimulus packages worth RM305 billion to keep the engines of the economy running against the backdrop of a global pandemic. Coupled with the initiatives under Budget 2021, it had been hoped that this year would be a year of swift economic recovery given Malaysia's past success in managing the Covid-19 outbreak. However, record high cases and widespread community infection had necessitated the re-imposition of the Movement Control Order and a declaration of a National Emergency, the first of its kind for the country in this century.

As a response to these new developments, the Malaysian Government has announced the PERMAI Assistance Package worth RM15 billion. This round of economic assistance is aimed at providing vital support to businesses and the general public who may be affected by the new lockdown measures. Continued cash assistance to selected groups, improvements in the i-Sinar program, tax reliefs for screening and detection, and the loan moratorium extensions stand out as key policy announcements to help uplift the ailing Malaysian economy amid this crisis.

Despite the popular notion that 2021 would see a return to "business-as-usual" practices, it would seem that greater uncertainties now lie ahead. The only certainty is that the economic challenges will likely remain and may only abate once global vaccine rollouts have reached optimum levels. In the interim, taxpayers are faced with further economic uncertainties along with questions as to how these initiatives will help them prevail through this storm.

In this publication, we take a look at the key policy measures announced by the government and hope such insights provide much needed clarity to business and finance leaders as they face this crisis head on. We are with you through this time, stay safe and stay strong!



Key highlights at a glance



Expansion of tax relief for full health screening expenses, (increased from RM500 to RM1,000 under Budget 2021), to cover COVID-19 screening.



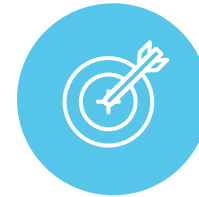
The final payment of the Bantuan Prihatin Nasional (BPN 2.0) will be brought forward to 21 January 2021.



The period of claiming special deduction on rental discounts given by landlords of private business premises to Small and Medium Enterprises (SME) is extended to 30 June 2021 and the deduction is expanded to include rental reduction given to non-SMEs.



The period of claiming the special tax relief of up to RM2,500 on the purchase of mobile phones, computers and tablets is extended to 31 December 2021.



The period of full Sales Tax exemption for purchase of locally assembled cars and 50% exemption of Sales Tax for purchase of imported passenger cars is extended to 30 June 2021.



Enhancement and extension of the Wage Subsidy Programme for a further period of 1 month with subsidy of RM600 per employee per month for all eligible employers operating in the states affected by the Movement Control Order (MCO).



Relaxation of the condition for Excise Duty and Sales Tax exemption on the disposal of taxis owned more than a period of 7 years, to 5 years.



Extension of the effective period under the COVID-19 Act 2020 to 31 March 2021 to relieve businesses and individuals from performing their contractual obligations.



Households earning up to RM5,000 per month will receive RM300 each while single individuals earning up to RM2,000 per month will receive RM150 as the first instalment payment under phase one of the Bantuan Prihatin Rakyat (BPR) scheme.

PERMAI Assistance Package Highlights - Employers and Businesses



Moratorium on MARA loans will be given until 31 March 2021 and MARA will provide a 30% rental discount on business premises for 6 months from November 2020 to April 2021.



An electricity rebate will be given to all Tenaga Nasional Berhad (TNB) users, both domestic and non-domestic at a rate of 2 sen per kilowatt-hour from 1 January 2021 to 30 June 2021.



The implementation of microcredit schemes to micro-enterprises and SMEs that had been announced previously will be expedited.



An allocation of RM300 million is provided to accelerate the implementation of the SME and Micro SME e-Commerce Campaign and Shop Malaysia Online campaign.



A one-off financial assistance of RM500 will be given to tourist guides, drivers of taxis, school buses, tour buses, rental cars and e-hailing vehicles.



A special discount of 10% on electricity bills from January to March 2021 will be given to 6 business sectors nationwide, comprising hotel operators, theme parks, convention centres, shopping malls, local airline offices as well as travel and tour agencies.

PERMAI Assistance Package Highlights - Employers and Businesses (cont.)



The conditions for the Employment Insurance Scheme program will be relaxed for those who lost their jobs during the enforcement of the MCO.



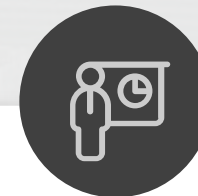
An allocation of RM24 million is provided to fund the full contribution under SOCSO's Self-Employment Social Security Scheme for delivery riders.



A guarantee of RM1 billion is given for the Bus and Taxi Hire Purchase Rehabilitation Scheme where a 50% guarantee on financing from hire purchase and leasing companies will be provided for selected buses such as sightseeing buses, and taxis.



An additional allocation of RM650 million is given for the expansion of the Prihatin Special Grant Plus assistance to cover 500,000 SMEs in the 7 MCO states with a payment of RM1,000 each, while 300,000 SMEs in other states will receive RM500 each.



Enhancement of the Danajamin PRIHATIN Guarantee Scheme with the maximum financing limit increased to RM1 billion and the scope of financing expanded to include working capital with a guarantee period of up to 10 years. The scheme is also now open to foreign-owned companies operating in Malaysia as long as Malaysians make up at least 75% of their workforce.

PERMAI Assistance Package Highlights

- People



The free internet connectivity of 1Gb per day initiative will be extended until the end of April 2021.



An allocation of RM50 million is provided for the Food Basket Program which will provide essential food items worth RM100 for each eligible household.



A matching grant with government-linked companies of RM25 million is allocated under the GLIC/GLC Disaster Relief Network for the provision of community assistance to the elderly, homeless, disabled and flood victims.



Electricity rebates to all TNB users, both domestic and non-domestic at a rate of two sen per kilowatt-hour, which is equivalent to a reduction in electricity bills of up to 9% for a period of 6 months, from Jan 1 to June 30, 2021



Moratorium facility including extension of the moratorium and restructuring of loan repayment will continue to be offered by banks.



PTPTN borrowers affected by the pandemic or floods can apply for a 3 month PTPTN loan repayment moratorium and application for this moratorium can be made until 31 March 2021.



An advance payment of up to RM1,000 from the amount applied under the i-Sinar Category 2 facility will be provided by the Employees Provident Fund (EPF).

PERMAI Assistance Package Highlights - Healthcare Initiatives



The one-off payment of RM500 to healthcare frontliners and RM300 to other frontliners will be paid in the first quarter of this year.



The existing special monthly allowance of RM600 to healthcare frontliners and RM200 to other frontliners will continue until the COVID-19 pandemic is over.



An additional 3,500 healthcare personnel will be recruited at the end of January 2021 with an allocation of RM150 million.



An allocation of RM100 million is dedicated for private hospitals to treat Covid-19 and non-Covid-19 patients.



An allocation of RM1 billion will be provided to the Ministry of Health, National Security Council and other relevant agencies for supplies specifically for the healthcare frontliners.



RM3 billion is allocated for the Covid-19 National Immunisation Programme.

Measures relating to Businesses

Details of Proposed Measures, Effective Date and Commentary

Details of Proposed Measures, Effective Date and Commentary

1. Extension and expansion of special deduction on rental discount given by landlords of private business premises

Present	<p>A special tax deduction which is equivalent to the amount of rental discount will be given to landlords of private business premises which are rented out to SMEs.</p> <p>In order to be eligible for this special tax deduction, the discount provided must be at least 30% of the original rental starting from 1 April 2020 to 31 March 2021.</p>
Proposed	<p>The special tax deduction period will be extended to 30 June 2021 and expanded to include rental discounts given by landlords of private business premises which are rented out to non-SMEs.</p>
Effective Date	<p>From 1 April 2020 to 30 June 2021.</p>
Commentary	<p>The extension and expansion of this special tax deduction on rental discounts given would incentivise landlords of private business premises to lend a helping hand to businesses during this difficult time. This may be a win-win situation to both parties.</p> <p>The Inland Revenue Board has issued Frequently Asked Questions (FAQ) to provide clarification on the special deduction on rental discounts given by landlords of private business premises to SMEs pending the issuance of the relevant gazette order. Under the clarifications provided in the FAQ, it was acknowledged that SME companies had faced difficulties in meeting the SME criteria which in turn made it difficult for landlords to be able to claim the special tax deduction. With the expansion of the special tax deduction for private business premises rented out to non-SMEs, it is likely that landlords will find it easier to claim the special tax deduction.</p> <p>On a separate note, landlords and tenants who are related parties may start revisiting their existing tenancy arrangements in order to maximise cash flow during this challenging period. Further, with the passing of the new laws on Transfer Pricing whereby the IRB may impose a surcharge of 5% on any Transfer Pricing adjustments made, emphasis must be placed on the related parties to relook at their transfer pricing documentation on an urgent basis to justify the updated rental rates.</p>

Details of Proposed Measures, Effective Date and Commentary

2. Enhancement and extension of the Wage Subsidy Programme				
Present	The Government introduced the Wage Subsidy Program to subsidise affected employers in respect of each local employee earning RM4,000 and below per month, according to the following basis:			
	Size of enterprise	More than 200 employees	76 to 200 employees	Less than 76 employees
	Subsidy amount	RM600 per month for each local employee Note: The maximum number of employees entitled for this subsidy is 200 employees	RM800 per month for each local employee	RM1,200 per month for each local employee
	Based on the Budget 2021, the Government has proposed that the Wage Subsidy Program will subsidise employers of targeted sectors (i.e. tourism and retail sectors), at the rate of RM600 per month for employees earning RM4,000 and below per month.			
Proposed	The Wage Subsidy Program 3.0 is further enhanced to subsidise affected employers from all sectors but limited to those in the MCO states (“the enhanced WSP”). The enhanced WSP subsidises the employers at the rate of RM600 per month for each local employee earning RM4,000 and below per month, for companies with more than 200 employees. The maximum number of employees entitled for this subsidy will be expanded from 200 employees to 500 employees. This enhanced WSP will be applicable for a period of 1 month.			
Effective Date	1 January 2021 to 31 January 2021			
Commentary	<p>The continuous effort from the Government to subsidise affected employers is a commendable move. With the expansion of the wage subsidy limit from 200 employees to 500 employees, the subsidy will further alleviate the cash flow issues confronted by affected employers and assist businesses to stay afloat during this pandemic. Further, the enhanced WSP will help to safeguard jobs and benefit more employees.</p> <p>Notwithstanding the above, it will be good that the enhanced WSP would also apply to businesses located in all the states, instead of limiting this subsidy program to only businesses located in the MCO states. Further clarification will be required specifically the applicability of the enhanced WSP to businesses located in the Conditional Movement Control Order (CMCO) or Recovery Movement Control Order (RMCO) states.</p>			

Details of Proposed Measures, Effective Date and Commentary

3. Extending the Temporary Measures for Reducing the Impact of COVID-19 Act 2020 (COVID-19 Act 2020)

Present	<p>The COVID-19 Act 2020 came into force on 23 October 2020 and was enacted with the intention to reduce the impact of COVID-19 for individuals and companies that are economically affected by the COVID-19 pandemic. Section 7 of the said Act relieves businesses and individuals from the performance of their contractual obligations. This means that creditors are not allowed to sue or enforce their contractual rights against counterparties. However, any dispute may be settled by way of mediation. The effective period covering the inability of parties to perform contractual obligations under the COVID-19 Act 2020 had expired on 31 December 2020.</p>
Proposed	<p>In view of the Movement Control Order announcement and the high COVID-19 daily positive cases, the Government has agreed to extend the effective period of the inability to perform contractual obligations to 31 March 2021.</p> <p>The inability to perform contractual obligations will include repayments under hire purchase or lease contracts and credit sales contracts. Such an amendment will benefit the Rakyat under the household income group of B40 and M40 as well as micro enterprises (i.e. enterprises with an annual sales turnover of less than RM300,000 or with employees of less than 5 persons) who are unable to meet their contractual obligations.</p>
Effective Date	<p>From 1 January 2021 to 31 March 2021.</p>
Commentary	<p>Extension of the effective period covering the inability to perform contractual obligations is to prevent lawsuits to be initiated by the parties involved (i.e. financial institutions, businesses with credit sales contracts, etc.). However, disputes can be resolved through the COVID-19 mediation center which is established under the Prime Minister's Department if the disputed sum is RM300,000 and below.</p>

Details of Proposed Measures, Effective Date and Commentary

4. Donations and contributions made to fight Covid-19

The Prime Minister reiterated on the tax deductions for donors who have been assisting in cash and/or in kind to those impacted by the pandemic, as announced by the Government previously. Such donors are eligible for a tax deduction against their gross business income pursuant to Section 34(6)(h) of the Income Tax Act, 1967 (ITA) or against their aggregate income pursuant to Section 44(6) of the same Act.

Types of fund	Types of contribution	Supporting documents	
		Donation in cash	Donation in kind
Tabung Covid-19 (Kementerian Kesihatan Malaysia)	Cash and in kind	<ul style="list-style-type: none"> • Government official receipt (Kew. 438) • Money transfer slip via ATM • Cheque deposit slip • Deposit slip via bank counter • Online payment slip • Mercurial Giro (IBG Transfer) Slip • Real Time Electronic Transfer Fund and Securities Systems (TRANS) • Telegraphic Receipt (TT) with advice of credit • Real Time Electronic Transfer Fund and Securities Systems (TRANS) • Telegraphic Receipt (TT) with advice of credit 	<p>For donations in kind such as medical equipment, personal protective equipment, etc., taxpayers are required to obtain a letter of acceptance of contribution from the recipient of the contribution together with the official stamp from the recipient according to the format published in the MOF Special Guideline. Taxpayers are required to submit their applications for tax deduction for donation in kind to the Tax Division of the MOF.</p> <p>Supporting documents:</p> <ul style="list-style-type: none"> • Original approval letter by MOF • Official receipt or acknowledgement of contribution from the recipient body • Letter of acknowledgement of service value or project cost value from the relevant Government agencies
Tabung Covid-19 (Pengurusan Bencana Negara, Jabatan Perdana Menteri)	Cash only		
Donations to institutions and organisations approved under Section 44(6) of the ITA	Cash only		
Any community or charity project that assists Govt or non-Govt organisations registered under any written law to handle the Covid-19 outbreak	Contributions and donations		

Details of Proposed Measures, Effective Date and Commentary

5. Extension of Sales Tax exemption period for purchase of passenger cars

Present	<p>Full Sales Tax exemption is given on locally assembled cars whilst a 50% Sales Tax exemption is given on imported cars.</p> <p>This Sales Tax exemption was effective from 15 June 2020 to 31 December 2020.</p>
Proposed	<p>The above-mentioned Sales Tax exemption on the purchase of passenger cars will be extended to 30 June 2021.</p>
Effective Date	<p>From 15 June 2020 to 30 June 2021.</p>
Commentary	<p>The intention of the Government to extend this Sales Tax exemption on the purchase of passenger cars by another 6 months is to continue to boost the automotive sector which had been adversely affected by the Covid 19 pandemic.</p> <p>The extension will also benefit buyers as the selling price of passenger cars may be reduced by approximately 5% to 10%.</p> <p>However, given the current pandemic situation, the public may not find it a priority to purchase new passenger cars due to travel restrictions and other more pressing needs.</p>

Details of Proposed Measures, Effective Date and Commentary

6. Relaxation of the condition for Excise Duty and Sales Tax exemption on disposal of taxis

Present	<p>Any person who has been granted a taxi cab license, airport taxi cab license or a hire car license is exempted from payment of Excise Duty and Sales Tax on the purchase of motor vehicles.</p> <p>However, the person is required to pay back the Excise Duty and Sales Tax if there is any disposal, transfer or conversion of the vehicle into private use and the motor vehicle is owned by the person for less than a period of 7 years from the date of purchase.</p>
Proposed	<p>It is proposed that the person is required to pay back the Excise Duty and Sales Tax on the disposal, transfer or conversion of the vehicle into private use if the motor vehicle is owned for less than 5 years from the date of purchase.</p>
Effective Date	<p>From 1 January 2021 to 31 December 2021.</p>
Commentary	<p>With the applicability of the MCO 2.0 in most of the states, it is expected that the taxi ridership will be lower than that during pre-MCO 2.0 since no local tourism activity is allowed. Furthermore, many employees will continue to work from home. As a result, some of the taxi drivers may decide to cease their existing taxi business. This new proposed measure would reduce the burden of the taxi driver for any disposal of the taxi which is owned for more than 5 years.</p>

Measures relating to Individuals

Details of Proposed Measures, Effective Date and Commentary

Details of Proposed Measures, Effective Date and Commentary

1. Expanded scope of tax relief on medical expenses for serious diseases

Present	<p>It was proposed in the Budget 2021 that a resident individual is entitled to claim up to RM8,000 on medical expenses for serious diseases for self, spouse and child including fertility treatment for self and spouse. The relief also includes expenses incurred for full medical check up for a maximum amount of RM1,000 which cover the following costs of vaccination:-</p> <ul style="list-style-type: none"> i. Pneumococcal; ii. Human Papillomavirus (HPV); iii. Influenza; iv. Rotavirus; v. Varicella; vi. Meningococcal; vii. Combination of tetanus-diphtheria- acellular pertussis (Tdap) and viii. COVID-19 (subject to availability of vaccine)
Proposed	It is proposed that the scope of tax relief of RM1,000 allowed for the full medical check-up be expanded to include the cost of Covid-19 screening.
Effective Date	Year of assessment 2021
Commentary	This proposed measure will alleviate the burden of the public in having to bear the cost of Covid-19 screening at a time when the outbreak is rising in numbers by the day. The screening will include antibody tests and RT-PCR which are commonly known as swab tests undertaken at clinics or hospitals approved by the Ministry of Health, Malaysia (MOH).

Details of Proposed Measures, Effective Date and Commentary

2. Extending the special tax relief on the purchase of mobile phones, computers and tablets

Present	<p>Under the Malaysia Short-Term Economic Recovery Plan (STERP), a special income tax relief of up to RM2,500 is given to individuals for the purchase of a personal computer, smartphone or tablet (not being used for the purposes of his own business) from 1 June 2020 to 31 December 2020 and is claimable in the year of assessment (YA) 2020. This relief is given in addition to the current lifestyle relief of RM2,500 for expenses incurred in respect of the following:-</p> <ul style="list-style-type: none"> (i) purchase of books / journals / magazines / printed newspapers / other similar publications (not banned reading materials); (ii) purchase of a personal computer, smartphone or tablet (not for business use); (iii) purchase of sports equipment for sports activities defined under the Sports Development Act 1997 and payment of gym membership; and (iv) payment of monthly bills for internet subscription.
Proposed	It is proposed that the special income tax relief period be extended to 31 December 2021.
Effective Date	YA 2020 and YA 2021
Commentary	<p>As individuals embrace the new normal in this current Covid-19 situation, whereby one is required to work from home without jeopardising work quality, it is important that the digital tools are up to date to ensure seamless flexible working arrangements. This measure also allows parents to buy digital equipment to facilitate studies by their children at home. As such, the initiative to extend the period for the special lifestyle relief until 31 December 2021 is highly commendable and will provide further tax savings for resident individuals in YA 2021.</p>

Details of Proposed Measures, Effective Date and Commentary

3. Accelerating the Bantuan Prihatin Rakyat Assistance

Present	<p>The Bantuan Prihatin National (BPN) 2.0 was introduced by the Government in a special announcement under Kita Prihatin on 23 September 2020. The amount of assistance channelled under BPN 2.0 is as follows:</p> <table border="1" data-bbox="435 394 1806 672"> <thead> <tr> <th>Income group</th> <th>Total number of beneficiaries</th> <th>Amount of assistance</th> </tr> </thead> <tbody> <tr> <td>B40 households</td> <td>3.7 million</td> <td>RM1,000</td> </tr> <tr> <td>B40 single individuals</td> <td>3.8 million</td> <td>RM500</td> </tr> <tr> <td>M40 households</td> <td>1.4 million</td> <td>RM600</td> </tr> <tr> <td>M40 single individuals</td> <td>1.7 million</td> <td>RM300</td> </tr> </tbody> </table> <p>The BPN 2.0 payment will be made in two instalments. The first instalment payment was made on 26 October 2020 and the second instalment is expected to be paid in January 2021.</p> <p>A similar scheme known as the Bantuan Prihatin Rakyat (BPR) was introduced by the Government in the Budget 2021 to replace the previous Bantuan Sara Hidup. However, information on this payment scheme was not made available during the Budget 2021 announcement.</p>	Income group	Total number of beneficiaries	Amount of assistance	B40 households	3.7 million	RM1,000	B40 single individuals	3.8 million	RM500	M40 households	1.4 million	RM600	M40 single individuals	1.7 million	RM300
Income group	Total number of beneficiaries	Amount of assistance														
B40 households	3.7 million	RM1,000														
B40 single individuals	3.8 million	RM500														
M40 households	1.4 million	RM600														
M40 single individuals	1.7 million	RM300														
Proposed	<p>It is proposed that the second instalment payment of the BPN 2.0 will start from 21 January 2021.</p> <p>Meanwhile, the phase one of BPR will have the first instalment payment as follows:</p> <ol style="list-style-type: none"> i. RM300 each for households earning up to RM5,000 per month; and ii. RM150 each for single individuals earning up to RM2,000 per month. 															
Effective Date	<p>Payment starting from 21 January 2021 for BPN 2.0. There is no mention on the payment date for BPR.</p>															
Commentary	<p>The proposed payment of the BPN 2.0 second instalment on 21 January 2021 has come in time with the implementation of Movement Control Order (MCO) 2.0. This is especially welcomed by the B40 and M40 individuals who are the ones most affected by the implementation of MCO.</p>															



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