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IRB's Announcements Following the Movement Control Order

In light of the government's implementation of the Movement Control Order 2020 to curb the COVID-19 outbreak, the Inland Revenue Board (**IRB**) announced on 17 March 2020 that the deadline to file various income tax return forms has been extended. The IRB also issued an updated list of FAQs on 19 March 2020 in relation to other tax affairs between 18 and 31 March 2020 (**the Period**). The crux of the announcements made is as follows:

Extension of deadline to file income tax returns



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Taxpayer	Type of form	Grace period for submission of RF and payment of tax	Extended deadline for submission of RF and payment of tax
Employer	E	Company/Labuan Company Employers · 2 months (e-filing)	31 May 2020
		Non-company / Non-Labuan Company Employers · 2 months (e-filing/postal delivery/hand delivery)	
Individuals, Partnerships, Associations, Deceased Persons' Estate and Hindu Joint Families	BE	· 2 months (e-filing/postal delivery/hand delivery)	30 June 2020
	B (with business income), P	· 2 months (e-filing/postal delivery/hand delivery)	31 August 2020
	BT, M, MT, TF, TP	Do not carry on business · 2 months (e-filing/postal delivery/hand delivery)	30 June 2020
		Carry on business · 2 months (e-filing/postal delivery/hand delivery)	31 August 2020
	TJ	Do not carry on business · 2 months (postal delivery/hand delivery)	30 June 2020
Carry on business · 2 months (postal delivery/hand delivery)		31 August 2020	

Company, Co-operative Societies, Limited Liability Partnerships, Trust Bodies and Petroleum	C, C1, PT, TA, TC, TR, TN, CPE, CPP	Return for the Year of Assessment 2019 i. 2 months from the due date of submission for accounting period ending: <ul style="list-style-type: none"> • 31 July 2019 • 31 August 2019 • 30 September 2019 • 31 October 2019 • 30 November 2019 	30 April 2020 31 May 2020 30 June 2020 31 July 2020 31 August 2020
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Tax estimates and payments

- The due date of submission of CP204 for tax estimates and CP204A for revised tax estimates is extended to 30 April 2020 for:
 - i. CP204 where the statutory due date for submission falls within the Period; and
 - ii. CP204A for the sixth and ninth month revision for which the statutory due date falls on 31 March 2020.
- Submission of the special revision of tax estimate in the month of the third monthly instalment is extended to 30 April 2020.
- Companies that undertake activities relating to tourism may defer payment of instalment payments.
- Companies may revise their tax estimates in the month of the third instalment payment if that month falls in March 2020.
- First instalment payment under CP500 (tax instalment for individuals with business income) which is due by 31 March 2020 can be extended to 30 April 2020.

Payments and tax refunds

- Payment of taxes exceeding RM1 million can be made via telegraphic transfer. Taxpayers are required to submit transaction details via fax (03 6201 9637) or email (HelpTTpayment@hasil.gov.my) in order for the payment to be updated in the IRB's records.
- The processing of tax refunds by the IRB will continue as usual.

Withholding tax

- Where the withholding tax payment due date falls within the Period, the payment can be made from 1 April to 30 April 2020.
- The payment can also be made via telegraphic transfer and the transaction details are to be submitted to the IRB via fax (03 6201 9637) or email (HelpTTpayment@hasil.gov.my).

Penalties and compounds

- There will be no penalties imposed for late payment of taxes during the Period provided that payment of the taxes is made before 30 April 2020.
- The payment of PCB (Monthly Tax Deductions) compounds that are required

to be made during the Period can be made before 30 April 2020.

Labuan entities

- In relation to Labuan entities which are required to submit tax returns and make tax payments during the Period, extension of time will be given until 30 April 2020.

Country-by-Country Reporting (CbCR)

- The deadline for Malaysian entities to file the CbCR and the constituent entity to file the notification for CbCR has been extended to 30 April 2020.

Employer's obligations

- Forms CP21, CP22, CP22A or CP22B which are required to be submitted during the Period can be submitted from 1 April 2020.

Tax audit or investigation

- In relation to the documents requested by the IRB for an audit or investigation, the submission of which is due during the Period, the deadline for submission of the documents has been extended to 30 April 2020.

Tax appeals

- The deadline for submission of Form Q which is due during the Period has been extended until 30 April 2020 without the need to file Form N.

Real Property Gains Tax

- Real Property Gains Tax returns which are due to be submitted during the Period can be submitted by 30 April 2020.
- The deadline for payment of Real Property Gains Tax due during the Period has been extended to 30 April 2020.

Stamp duty

- Sale and purchase agreements can still be stamped and tax stamps can be purchased at post offices.
- The “*Sistem Taksiran dan Pembayaran Duti Setem Secara Dalam Talian*” (**STAMPS**) is an online system that enables application for stamp duty assessment and payment of stamp duty.
- All law firms, companies, partnerships, businesses, financial institutions, authorised agents including individuals with businesses registered with the Companies Commission of Malaysia (SSM) are able to access STAMPS.
- Stamping of documents for an individual whose business is not registered with the SSM which falls within the Period can only be done manually over the counters after 31 March 2020. Penalties will not be imposed for documents which should be stamped during the Period.
- Application for Tax Clearance Letter or Surat Penyelesaian Cukai (**SPC**) can be made either online via e-SPC anytime or at the IRB office from 1 April 2020. The application will be processed from 1 April 2020 onwards.

While all IRB premises will be closed during the Period, taxpayers may continue to

access the following services through its online platforms:

- (a) Online service through ezHASiL platform;
- (b) Call centre or Hasil Care Line (HCL) at 03 8911 1000/8911 1100 (overseas);
- (c) HASiL Live Chat; and
- (d) Feedback Form available from the IRB Official Portal.

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If you have any queries, please contact Tax, SST & Customs partners, **Dato' Nitin Nadkarni** and **Jason Tan Jia Xin**, at tax@lh-ag.com

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