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Tax Measures following the Movement Control Order
行动管制令：税收措施

In light of the government's implementation of the Movement Control Order (**MCO**) 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 would be extended. Further, the IRB has also issued a list of FAQs on 19 March 2020 which was updated recently on 26 March 2020 in relation to other tax affairs during the MCO period (**the Period**). The second 2020 economic stimulus package has also been introduced recently. The crux of tax measures introduced is as follows:



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鉴于政府实施了2020年行动管制令以遏制新冠肺炎的疫情，马来西亚税务局于2020年3月17日宣布延长提交各种所得税申报表的截止日期。此外，税务局也在2020年3月19日发布了（以及在2020年3月26日最新更新）其他关于行动管制令期间内（“限制期”）的税收事务常见问题解答的更新列表。第二个2020年经济刺激计划也在最近被宣布。税收措施的摘要如下：

Extension of Deadline to File Income Tax Returns
延长提交所得税申报表的期限



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Taxpayer 纳税人	Type of Form 纳税表格	Grace Period for Submission of RF and Payment of Tax 提交纳税表格和纳税的宽限期	Extended Deadline for Submission of RF and Payment of Tax 提交纳税表格和纳税的延长期限
Employer 雇主	E	Company / Labuan Company Employers 公司/纳闽(Labuan)公司雇主 · 2 months (e-filing) 2个月（电子提交）	31 May 2020 2020年5月30日
		Non-company / Non-Labuan Company Employers 非公司/非纳闽(Labuan)公司雇主 · 2 months (e-filing / postal delivery / hand-delivery) 2个月（电子提交/邮寄/手 递）	
Individuals, Partnerships, Associations, Deceased	BE	· 2 months (e-filing / postal delivery / hand-delivery) 2个月（电子提交/邮寄/手 递）	30 June 2020 2020年6月30日

Persons' Estate And Hindu Joint Families 个人, 合伙企业, 协会, 死者的遗产和印度教联合家庭	B (with business income/ 含营业收入), P	<ul style="list-style-type: none"> 2 months (e-filing / postal delivery / hand-delivery) 2个月 (电子提交/ 邮寄/ 手递) 	31 August 2020 2020年8月31日
	BT, M, MT, TF, TP	Do not carry on business 不开展业务	30 June 2020 2020年6月30日
		Carry on business 开展业务	31 August 2020 2020年8月31日
	TJ	Do not carry on business 不开展业务	30 June 2020 2020年6月30日
		Carry on business 开展业务	31 August 2020 2020年8月31日
	Company, Co-operative Societies, Limited Liability Partnerships, Trust Bodies and Petroleum 公司, 合作社, 有限责任公司, 信托机构和石油	C, C1, PT, TA, TC, TR, TN, CPE, CPP	Return for the Year of Assessment 2019 2019课税年度申报表 i. 2 months from the due date of submission for accounting period ending: - 以下会计期结束的提交截止日期起的两个月内:- <ul style="list-style-type: none"> 31 July 2019 2019年7月31日 31 August 2019 2019年8月31日 30 September 2019 2019年9月30日 31 October 2019 2019年10月31日 30 November 2019 2019年11月30日

Tax Estimates and Payments 税务估算和付款

- The due date of submission of CP204 for tax estimates and CP204A for revised tax estimates is extended to 30 April 2020 for:
若符合以下情况, CP204的税务估算提交日期和CP204A的修订税务估算提交日期将延长至2020年4月30日:

- (i) CP204 where the statutory due date for submission falls within the Period; and
CP204的提交截止日期在限制期内；和
- (ii) CP204A for the 6th and 9th month revision which statutory due date falls on 31.3.2020.
CP204A（第6和第9个月修订版）的法定截止期为2020年3月31日。

- Submission of the special revision of tax estimate in the month of the 3rd monthly instalment is extended to 30.4.2020.
在第三个月的每月分期中应提交的税务估算特别修订版延展至2020年4月30日。
- Companies that undertake activities relating to tourism may defer payment of its instalment payments.
从事与旅游活动有关的公司可以延迟支付其分期付款。
- Under the 2nd Stimulus Package, small and medium-sized enterprises can defer monthly income tax instalment payments for 3 months starting from 1 April 2020.
根据第二轮经济刺激计划，中小型企业每月的所得税分期付款可从2020年4月1日开始延期3个月。
- Companies may revise their tax estimates in the month of 3rd instalment payment if that month falls in March 2020.
如第三期付款的月份是2020年3月，则公司可在当月修改其税务估算。
- Extension of time until 30 April 2020 is given for submission of Notification of Change in Accounting Period (Form CP204B) which is due in the period of 18 March 2020 to 29 April 2020.
若会计期间变更通知（CP204B表格）的截止日期是在2020年3月18日至2020年4月29日的期间内，提交截止日期延期至2020年4月30日。
- First instalment payment under CP500 (tax instalment for individuals with business income) which is due by 31.3.2020 can be extended to 30.4.2020.
于2020年3月31日到期的CP500（有业务收入的个人的税款分期付款）项下的第一期付款可延期至2020年4月30日。

Payments and Tax Refunds

付款和退税

- Payment of taxes exceeding RM1 million can be made via Telegraphic Transfer. Taxpayers are required to submit the transaction details to the IRB via fax (03-62019637) or email (HelpTTPayment@hasil.gov.my) in order for the payment to be updated in the IRB's records.
超过100万令吉的税款可以通过电汇支付。纳税人必须通过传真（03-62019637）或电子邮件（HelpTTPayment@hasil.gov.my）向税务局提交交易详细信息，以便在税务局的记录中更新付款。
- The processing of tax refunds by the IRB will continue as usual.
税务局将继续照常处理退税。

Withholding Tax

预扣税

- Where the withholding tax payment due date falls within the Period, the payment can be made from 15 April 2020 to 30 April 2020.

如果预扣税截止日期在限制期内，则可以于2020年4月15日至2020年4月30日之间付款。

- The payment can also be made via Telegraphic Transfer and the transaction details are to be submitted to the IRB via fax (03-62019637) or email (HelpTTpayment@hasil.gov.my).
预扣税还可以通过电汇付款，其交易明细需通过传真（03-62019637）或电子邮件（HelpTTpayment@hasil.gov.my）提交给税务局。

Penalties and Compounds

罚款

- There will be no penalties imposed for late payment of taxes during the Period provided that payment of the taxes is made by 30.4.2020.
在限制期内需支付的税款将不会被施加任何罚款，但必须在2020年4月30日之前缴纳税款。
- The payment of PCB (Monthly Tax Deductions) compounds that are required to be made during the Period can be made before 30.4.2020.
在2020年4月30日之前必须支付在限制期需要支付的每月减税。

Labuan Entities

纳闽实体

- 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 30.4.2020.
对于在限制期间需要提交纳税申报表和支付税款的纳闽实体，其期限将延长至2020年4月30日。
- Extension of time will be given until 30 April 2020 for Labuan entities to submit Form LE3 where the due date is during the Period.
纳闽实体需提交的LE3表格可延期至2020年4月30日（从法定到期日2020年3月31日起1个月）。

Country-by-Country Reporting (CbCR)

国别报告

- Submission of CbCR or notification by a constituent entity for CbCR which is due by 31 March 2020 and 30 April 2020 is now extended to 15 May 2020.
若马来西亚实体需提交国别报告和组成实体需提交国别报告通知的截止日期是2020年3月31日和2020年4月30日，截至日期延展至2020年5月15日。

E-Residence

- Application can be submitted on 15 April 2020 if e-Residence cannot be used as supporting documents need to be included. For urgent cases which cannot be delayed, please contact IRB at the following e-mail address: lhdn_int@hasil.gov.my Please visit the following link for further information: http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=6&bt_posi=6&bt_unit=1&bt_sequ=1&bt_lqv=2

如果在限制期间E-Residence无法使用因需提交证明文件，可以在2020年4月15日提交申请。在无法延误的情况下，请通过电子邮件地址：lhdn_int@hasil.gov.my；与税务局联系或访问以下链接以获取更多信息：

http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=6&bt_posi=6&bt_unit=1&bt_sequ=1&bt_lqv=2

Employer's Obligations

雇主义务

- Forms CP21, CP22, CP22A or CP22B which are required to be submitted during the Period can be submitted from 15.4.2020.
在限制期间内需要提交的CP21, CP22, CP22A或CP22B表格可以从2020年4月15日开始提交。
- The due date for data submission and payment of the Monthly Tax Deduction (MTD) and/or CP38 payments for the remuneration for March 2020 has been extended from 15 April 2020 to 30 April 2020.
2020年3月需提交的每月减税 (MTD) 资料和付款和/或CP38付款的截止日期已从2020年4月15日延期至2020年4月30日。

Tax Audit or Investigation

税务审计或调查

- In relation to the documents requested by the IRB for an audit or investigation which submission is due within the period of 18 March 2020 to 29 April 2020, the deadline for submission of the documents will be extended to 30 April 2020.
对于税务局要求在2020年3月18日至2020年4月29日应提交审核或调查的文件，提交文件的截止日期将延长至2020年4月30日。
- Extension of time will be given until 30.4.2020 for taxpayers to reply to IRB letters within the Period.
在限制期内需回复税务局的信件将延长至2020年4月30日。

Tax Appeals

税务上诉

- The deadline for submission of Form Q which is due during the Period is extended until 30.4.2020.
在限制期间提交Q表格的截止日期已延长至2020年4月30日。

Real Property Gains Tax

房地产税

- Real Property Gains Tax returns which are due to be submitted during the Period can be submitted by 30 April 2020.
在限制期间应提交的房地产收益税申报表可在2020年4月30日之前提交。
- Deadline for payment of Real Property Gains Tax which are due during the Period is extended to 30 April 2020.
在限制期间应缴纳的不动产收益税的截止日期延长至2020年4月30日。

Stamp Duty

印花税

- Sale and Purchase Agreement can still be stamped and tax stamps can be purchased at post offices.
买卖协议仍可加盖印花，而税票可在邮局购买。
- The 'Sistem Taksiran' dan 'Pembayaran Duti Setem Secara Dalam Talian' (STAMPS) is an online system which enables application for stamp duty assessment and payment of stamp duty.
“Sistem Taksiran”和“Pembayaran Duti Setem Secara Dalam Talian” (STAMPS) 是一个线上系统，可用于申请印花税评估和缴纳印花税。

- All law firms, companies, partnerships, businesses, financial institutions, authorised agents including individuals with business that is registered with the Companies Commission of Malaysia (SSM) are able to access STAMPS.
所有律师事务所，公司，合伙企业，企业，金融机构，授权代理人，包括在马来西亚公司委员会（SSM）注册的有业务的个人，都可以使用STAMPS。
- Stamping of documents for individual whose business is not registered with SSM which falls within the Period can only be done manually over the counters after 14 April 2020. Penalties will not be imposed for documents which should be stamped during the Period.
对于未在SSM注册的企业，其文件盖印截止日期如在限制期间，则只能在2020年4月14日之后通过柜台手动完成。在限制期内应加盖印花的文件将不会受到罚款。
- Application for Surat Penyelesaian Cukai (SPC) or Tax Clearance Letter can be made either online via e-SPC anytime or at the IRB office from 15 April 2020. The application will be processed from 15 April 2020 onwards.
清税信函可以随时通过e-SPC线上申请或从2020年4月15日起，在税务局办事处申请。申请将从2020年4月15日开始处理。

Please be informed that all the IRB premises and Hasil Care Line (HCL) will be closed during the Period. During the period, taxpayers may continue to access the following services through its online platforms:

税务局的所有办公场所和Hasil热线也将在限制期间将关闭。在限制期内，纳税人可以继续通过其他在线平台访问以下服务：

- (a) Online service through ezHASiL platform;
ezHASiL平台的线上服务；
- (b) HASiL Live Chat; and
HASiL线上聊天；和
- (c) Feedback Form at the IRB Official Portal.
税务局官方门户网站上的反馈表。

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

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