



14 APRIL 2020

**Tax Measures Following the Movement Control Order**

**[Updated on 13 April 2020]**

行动管制令：税收措施 **[于2020年4月13日更新]**

Dato' Nitin Nadkarni  
Partner  
**Tax, SST & Customs**  
T: +603 6208 5866  
E: [nn@lh-ag.com](mailto:nn@lh-ag.com)

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 is extended. Further, the IRB has also issued a list of FAQs on 17 March 2020 which was last updated on 10 April 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 (**the latest updates are highlighted in red**):



Jason Tan Jia Xin  
Partner  
**Tax, SST & Customs**  
T: +603 6208 5873  
E: [tx@lh-ag.com](mailto:tx@lh-ag.com)

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17日发布了（以及在2020年4月10日最新更新）其他关于行动管制令期间内（“管制期”）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（**最新更新已用红色显示**）：

**Extension of deadline to file income tax returns**

延长提交所得税申报表的期限



Keith Lim Boon Long  
Associate  
**Tax, SST & Customs**  
T: +603 6208 5830  
E: [bl@lh-ag.com](mailto:bl@lh-ag.com)

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,	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

Deceased 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		递)	
	B (with business income/含营业收入), P	<ul style="list-style-type: none"> <li>2 months (e-filing / postal delivery / hand-delivery) 2个月 (电子提交/邮寄/手递)</li> </ul>	31 August 2020 2020年8月31日
	BT, M, MT, TF, TP	Do not carry on business 不开展业务 <ul style="list-style-type: none"> <li>2 months (e-filing / postal delivery / hand-delivery) 2个月 (电子提交/邮寄/手递)</li> </ul>	30 June 2020 2020年6月30日
		Carry on business 开展业务 <ul style="list-style-type: none"> <li>2 months (e-filing / postal delivery / hand-delivery) 2个月 (电子提交/邮寄/手递)</li> </ul>	31 August 2020 2020年8月31日
	TJ	Do not carry on business 不开展业务 <ul style="list-style-type: none"> <li>2 months (postal delivery / hand-delivery) 2个月 (邮寄/手递)</li> </ul>	30 June 2020 2020年6月30日
		Carry on business 开展业务 <ul style="list-style-type: none"> <li>2 months (postal delivery / hand-delivery) 2个月 (邮寄/手递)</li> </ul>	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"> <li>31 July 2019 2019年7月31日</li> <li>31 August 2019 2019年8月31日</li> <li>30 September 2019 2019年9月30日</li> <li>31 October 2019 2019年10月31日</li> <li>30 November 2019 2019年11月30日</li> <li>31 December 2019 2019年12月30日</li> </ul>	<ul style="list-style-type: none"> <li>30 April 2020 2020年4月30日</li> <li>31 May 2020 2020年5月31日</li> <li>30 June 2020 2020年6月30日</li> <li>31 July 2020 2020年7月31日</li> <li>31 August 2020 2020年8月31日</li> <li>30 September 2020 2020年9月30日</li> </ul>

## Tax estimates and payments

### 税务估算和付款

- The due date of submission of all type of tax estimates which are due within the Period are now extended until **31 May 2020**.  
若提交截止日期在管制期内，所有税务估算的提交日期将延长至**2020年5月31日**。
- Extension of time is given until **31 May 2020** for tax estimate payments which are due on 15 April 2020 and **15 May 2020**.  
在2020年4月15日和**2020年5月15日**截至的所有税务估算的支付将延长至**2020年5月31日**。
- The deadline for the submission of the revised tax estimate in the third month instalment in 2020 is based on the company's basis period. An extension of time is granted until **31 May 2020** for revision in the third month of instalment that falls in April 2020.  
2020年在第三个月分期提交的修订税收估算的提交截止日期是根据公司的基准期限。若第三个月的修订落在2020年4月，延长期限至**2020年5月31日**。
- Companies that undertake activities (including those with small and medium enterprise (SME) status) relating to tourism may defer payment of its instalment payments for 6 months beginning April 2020 until September 2020.  
从事与旅游活动有关的公司(包括中小型企业)可以延迟支付其分期付款6个月从2020年4月至2020年9月。
- SME can defer monthly income tax instalment payments for 3 months starting from April 2020 until June 2020.  
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个月至2020年6月。
- Business criteria for SME status are as follows:
  - i. Have a paid-up capital of less than or equal to RM2.5 million ordinary shares at the beginning of the basis period for a year of assessment; and
  - ii. Have a gross business income of RM50 million and below.  
中小企业的业务标准如下：
    - i. 在课税年度的基准年开始时，拥有缴足资本250万令吉或更少的普通股；和
    - ii. 总营业收入在5000万令吉及以下。
- Deferment of CP204 payment will be given automatically to all SMEs based on IRB's record. **The sources of data that will be used by the IRB in order to determine whether the SMEs qualify for the deferment of estimated tax payment is based on YA 2018 Return Form received by the IRB.**  
根据税务局的记录，CP204付款的延期将自动提供给所有中小型企业。**税务局将使用2018课税年度的纳税申报表的数据源来确定中小型企业是否有资格推迟估算的纳税额。**
- Deferment of CP204 payment will be given automatically to companies in tourism industry based on IRB's record.  
根据税务局的记录，CP204付款的延期将自动提供给从事旅游业有关的公司。

- Taxpayer can reject and continue paying tax estimates based on the original payment schedule without having to inform the IRB.  
 纳税人可以拒绝并继续根据原始付款时间表支付税款估算，而无需通知税务局。
- The IRB will notify taxpayers who are entitled for deferment of tax estimates payment by e-mail registered with IRB in the near future. If the taxpayer is entitled to a deferment based on the SME criteria above but has not yet received the e-mail, the taxpayer will not have to make payment for instalment which is due on 15 April 2020.  
 税务局将在不久的将来通过与税务局注册的电子邮件通知有权延期支付税款估算的纳税人。根据上述SME标准，如果纳税人有权延期付款但尚未收到电子邮件，纳税人将不必为2020年4月15日到期的分期付款付款。
- Taxpayer can appeal by way of letter/e-mail to the Records Management and Taxation Information Division of the IRB if that company is eligible for deferment of tax estimate based on the current situation of the company. A notification e-mail will be issued if the appeal is approved.  
 根据公司的当前状况，如果纳税人发现公司有资格延期纳税，可以通过信函/电子邮件向税务局的记录管理和税务信息部门提出上诉。如果上诉获得批准，税务局将发出通知电子邮件。
- Extension of time until **31 May 2020** is given for submission of Notification of Change in Accounting Period (Form CP204B) which is due in the Period.  
 若会计期间变更通知（CP204B表格）的截止日期是在管制期间内，提交截止日期延期至**2020年5月31日**。
- Payment for CP500 which is due in March and May can be deferred starting from April 2020 to June 2020.  
 于2020年3月和2020年5月到期的CP500付款可延期至2020年6月。
- Taxpayer is allowed to revise CP500 on or before 30 June 2020.  
 纳税人可以在2020年6月30日或之前修改CP500。
- All the SMEs are entitled for deferment of CP500 payment.  
 所有中小型企业都有权推迟CP500付款。
- Deferment of CP500 payment will be given automatically to eligible taxpayers based on payment records with the IRB.  
 根据税务局的付款记录，符合条件的纳税人可自动迟缴CP500的付款。
- Taxpayers do not need to pay the deferred payments for CP204/ CP500. The balance of tax (if any) has to be settled upon the submission of the income tax return.  
 纳税人无需支付CP204/ CP500的延期付款。税收余额（如果有）必须在提交所得税申报表时清算。
- Deferment of CP204 / CP500 payment to the companies /businesses that qualify will not be subject to tax increase under s 107C(9)/107B(3) of the Income Tax Act (ITA) 1967.  
 符合资格的公司/企业延期支付CP204 / CP500的款项将不会根据 1967所得税法第107C (9) / 107B (3) 条规定加税。

## 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 6201 9637) or e-mail ([HelpTTpayment@hasil.gov.my](mailto: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 6201 9637）或电子邮件（[HelpTTpayment@hasil.gov.my](mailto: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. However, in an ongoing audit case, taxpayers are required to submit the supporting documents as requested within the MCO period for the purpose of tax refund.  
税务局将继续照常处理退税。但是，在正在进行的审计案例中，纳税人需在管制期内按要求提交证明文件以退税。

## Withholding tax

### 预扣税

- Where the withholding tax payment due date falls within the Period, the payment can be made from **29 April 2020** to **31 May 2020**.  
如果预扣税截止日期在管制期内，则可以于2020年4月29日至2020年5月31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 6201 9637) or e-mail ([HelpTTpayment@hasil.gov.my](mailto: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 6201 9637）或电子邮件（[HelpTTpayment@hasil.gov.my](mailto: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 (all types of income taxes) during the Period provided that payment of the taxes is made by **31 May 2020**.  
在管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5月31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 **31 May 2020**.  
在**2020年5月31日**之前必须支付在管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 **31 May 2020**.  
对于在管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5月31日**。
- Extension of time will be given until **31 May 2020** for Labuan entities to submit Form LE3 where the due date falls within the Period.

纳闽实体需提交的LE3表格可延期至**2020年5月31日**（从法定到期日2020年3月31日起1个月）若截至日期是在管制期内。

### **Form 1 under s 34A** **第34A条下的表格1**

- In regard to submission of Application Form of an Approved Research and Development (R&D) Project under s 34A of the ITA 1967 (Borang 1), the due date for submission of the completed Borang 1 (New Project/Extension Project) which ends on 31 March 2020 and 30 April 2020 is extended until **30 June 2020**.

根据1967所得税法令第34A条下的表格1须提交批准的研发申请表（R&D），须提交完成的表格 1（新项目/扩展项目）的截止日期若落在2020年3月31日和2020年4月30日，将延期至2020年6月30日。

### **Country-by-Country Reporting (CbCR)** **国别报告**

- Entities in Malaysia responsible for the filing of the CbCR report will be given an extension of time as follows:
  - i. CbCR report for submission due on 31 March 2020: Extension of time until **15 May 2020**.
  - ii. CbCR report for submission due on 30 April 2020: Extension of time until **31 May 2020**.

若马来西亚实体需提交国别报告的截止日期是2020年3月31日和2020年4月30日，截至日期将分别延展至2020年5月15日和**2020年5月31日**。

- Constituent entities in Malaysia responsible for the submission of CbCR notification will be given an extension of time as follows:
  - i. CbCR notification for submission due on 31 March 2020: Extension of time until **31 May 2020**.
  - ii. CbCR notification for submission due on 30 April 2020: Extension of time until **31 May 2020**.

若在马来西亚组成实体需提交国别报告通知的截至日期是2020年3月31日和2020年4月30日，截至日期将延展至**2020年5月31日**。

### **E-residence**

- Application can be submitted on **29 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](mailto: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\\_lgv=2](http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=6&bt_posi=6&bt_unit=1&bt_sequ=1&bt_lgv=2)

如果在管制期间E-Residence无法使用因需提交证明文件，可以在**2020年4月29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](mailto: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\\_lgv=2](http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=6&bt_posi=6&bt_unit=1&bt_sequ=1&bt_lgv=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 **29 April 2020**.  
在管制期间内需要提交的CP21, CP22, CP22A或CP22B表格可以从**2020年4月29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 and **April 2020** has been extended until **31 May 2020**.  
2020年3月和**4月**需提交的每月减税 (MTD) 资料和付款和/或CP38付款的截止日期已延期至**2020年5月31日**。

## Section 44(6) Institutions or organisations

### 第44 (6) 条法令下的机构或组织

- **Extension of time will be given until 30 June 2020 for the submission of the audited accounts by the institution or organisation approved under Section 44 (6) of the ITA 1967.**  
由**1967所得税法令第44 (6) 条**批准的机构或组织需提交经审计账目的期限延长到**2020年6月30日**。

## Form CP58

### CP58 表格

- Extension of time has been given until **31 May 2020** for the submission of Form CP58 where the due date falls within the MCO period.  
若截至日期落在管制期内, CP58表格的提交日期延长 至**2020年5月31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 **15 May 2020**, the deadline for submission of the documents will has been extended to **31 May 2020**.  
对于税务局要求在2020年3月18日至**2020年5月15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5月31日**。
- Extension of time will be given until **31 May 2020** for taxpayers to reply to IRB letters which is due within the period of 18 March 2020 to **15 May 2020**.  
在2020年3月18日至**2020年5月15日**需回复税务局的信件将延长至**2020年5月31日**。

## Tax appeals

### 税务上诉

- The deadline for submission of Form Q which is due during the Period is extended until **31 May 2020**. However, the taxpayer is required to file Form N and state that the delay is due to the implementation of the MCO.  
在管制期间提交Q表格的截止日期已延长至**2020年5月31日**。但是, 纳税人必须提交N表格, 并说明延迟是介于MCO的实施所致。

## Real property gains tax



## 房地产税

- Real Property Gains Tax returns which are due to be submitted between 18 March 2020 and **31 May 2020** can be submitted by **31 May 2020**.  
在2020年3月18日至2020年**5月31日**期间内应提交的房地产收益税申报表可在2020年**5月31日**或之前提交。
- Deadline for payment of Real Property Gains Tax which is due between 18 March 2020 and **31 May 2020** has been extended to **31 May 2020**.  
在2020年3月18日至**2020年5月31日**期间内应缴纳的不动产收益税的截止日期延长至**2020年5月31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。
- Stamp duty counters nationwide will be operational from 3 April 2020 to cater to individual duty payers. However, the services available will be limited to:
  - i. Stamping for individuals and public who do not have a STAMPS user ID.
  - ii. Payment of stamp duty on the notice of assessment which cannot be made online.  
全国印花税柜台将于2020年4月3日开始营业，以迎合个人纳税人的需要。但是，可用的服务将限于：
    - i. 为没有STAMPS用户ID的个人和公众盖章。
    - ii. 不能在线支付评估通知书上的印花税。
- Penalties will not be imposed for documents which should have been duly stamped between 18 March 2020 and **30 May 2020** as extension will be given until **31 May 2020**.  
在2020年3月18日至**2020年5月30日**应加盖印花的文件将不会受到罚款因为截止日期会展期至**2020年5月31日**。
- 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 **29 April 2020**. The application will be processed from **29 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29日**起，在税务局办事处申请。申请将从**2020年4月29日**开始处理。



Keith Lim Boon Long ([bl@lh-ag.com](mailto:bl@lh-ag.com))

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](mailto:tax@lh-ag.com)

**Lee Hishammuddin Allen & Gledhill**

Level 6, Menara 1 Dutamas  
Solaris Dutamas  
No. 1, Jalan Dutamas 1  
50480 Kuala Lumpur  
Malaysia

T +603 6208 5888  
F +603 6201 0122/0136  
E [enquiry@lh-ag.com](mailto:enquiry@lh-ag.com)  
W [www.lh-ag.com](http://www.lh-ag.com)

Published by the Tax, SST & Customs Practice

© Lee Hishammuddin Allen & Gledhill. All rights reserved. The views and opinions attributable to the authors or editor of this publication are not to be imputed to the firm, Lee Hishammuddin Allen & Gledhill. The contents of this publication are intended for purposes of general information and academic discussion only. It should not be construed as legal advice or legal opinion on any fact or circumstance.

[Feedback](#)

[Unsubscribe](#)