

SWTYT CLIENT ALERT 2/2020
信永中和客户快讯 2/2020

SPECIAL ALERT TO ALL OUR CLIENTS 全体客户特别快讯

The Tax-Related Implications of the Movement Control Order
受行动管制令而影响的税务相关事项

The Movement Control Order (MCO) was recently implemented by the Malaysian Government, which at the point of writing of this alert, covers the period from 18 March 2020 to 31 March 2020. This in turn affected several administrative matters with the temporary closure of the office of the Inland Revenue Board (IRB) nationwide during this period.

马来西亚政府决定近日里从 2020 年 3 月 18 日至 2020 年 3 月 31 日实施行动管制令。在此期间，全国内陆税收局（IRB）办事处将暂时关闭，一些行政事务从而也将受到影响。

To address the taxpayers concerns, the IRB on 19 March 2020, published 'FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING THE MOVEMENT CONTROL ORDER PERIOD' on procedural, filing and payment matters. The following are some of the important clarifications made in the FAQ:

内陆税收局于 2020 年 3 月 19 日发布了《行动管制令期间常见问题》以解决纳税人对于税务程序，提呈税务表格和付款事宜做出回应。以下是一些重要的税务解答说明：

	Question 问题	Remarks by the IRB 内陆税收局回应
1.	GENERAL 一般行政	
(a)	Extension of time to submit documents for audit or investigation within the period of 18 March 2020 until 29 April 2020. 延长期限给予 2020 年 3 月 18 日至 2020 年 4 月 29 日这期间所受稽查或调查的案件而必需提呈的文件。	Extension of time will be given until 30 April 2020. 文件呈交的期限将延长至 2020 年 4 月 30 日。
(b)	Extension of time to provide feedback to IRB letters within this period. 延长期限给与所需向内陆税收局反馈的信件。	Extension of time will be given until 30 April 2020. 文件呈交的期限将延长至 2020 年 4 月 30 日。

2.	FORMS 表格	
(a)	<p>Extension of time for the submission of return forms either manually or e- Filing.</p> <p>延长提交实体表格或电子报表的期限。</p>	<p>The last day to file the various income tax return forms has been extended by up to two months from the original deadline.</p> <p>原有的各种税务表格截止日期将延长多达两个月。</p> <p>Please note that the special extension of two months does not apply to companies with financial year ended on 31 December 2019.</p> <p>请注意，两个月的特别截止日期延期将不用于财政年度结尾2019年12月31日的公司。</p> <p>Please refer to Appendix 1 for the full details.</p> <p>有关完整的详细信息，请参阅附录 1.</p>
(b)	<p>Extension of time for the submission of Form CP58.</p> <p>延长提交 CP58 表格的期限</p>	<p>Extension of time will be given until 30 April 2020.</p> <p>文件提交的期限将延长至 2020 年 4 月 30 日。</p>
(c)	<p>Submission of Country-by- Country Reporting (CbCR).</p> <p>提呈国别报告 (CbCR)</p>	<p>i) Entities in Malaysia responsible for the filing of the CbCR report on 31 March 2020 will be given an extension of time until 30 April 2020.</p> <p>大马的公司单位务必在 2020 年 3 月 31 日前提呈国别报告，如今延长期限至 2020 年 4 月 30 日。</p> <p>ii) Notification for the purpose of CbCR by constituent entity which needs to be submitted by 31 March 2020 can be submitted on or by 30 April 2020.</p> <p>各组税管辖区因国别报告的通知原本务必在 2020 年 3 月 31 日提呈，如今可以在 2020 年 4 月 30 日或之前提呈。</p>

(d)	<p>Extension of time to Labuan entities for the submission of irrevocable election form to be taxed under the Income Tax Act 1967 (Form LE3) where the due date is during this period.</p> <p>在此期间，纳闽个别公司根据《1967年所得税法》（表格 LE3）规定纳税所要提交不可撤销的表格将被延期。</p>	<p>Example of scenario:</p> <p>方案例子:</p> <p>Accounting period / basis period for a Labuan entity is 01/01/2020 – 31/12/2020. The due date for submission of Form LE3 for Year of Assessment 2020 is on 31/03/2020.</p> <p>纳闽公司的会计/课税周期介于 2020 年 1 月 1 日至 2020 年 12 月 31 日。提交 2020 课税年的 LE3 表格截止日期为 2020 年 3 月 31 日。</p> <p>Extension of time will be given until 30 April 2020 for the submission of Form LE3 for Year of Assessment 2020.</p> <p>提交 2020 课税年的 LE3 表格截止日期将延长至 2020 年 4 月 30 日。</p>
<p>3. Payment 缴纳税款</p>		
(a)	<p>Extension of time to submit CP204 tax estimates.</p> <p>延长提交 CP204 预估应纳税额期限</p>	<p>The deadline for submission of the CP204 which falls between 18 to 31 March 2020 will be extended to April 30 2020.</p> <p>提呈 CP204 的截止日期坐落于 2020 年 3 月 18 日至 31 日，将获准延期至 2020 年 4 月 30 日。</p> <p>The submission of amendments to the estimated tax payable (CP204A) for the 6th and 9th month which is due by March 31 2020 will be extended to April 30, 2020.</p> <p>凡第六（6）及第九（9）个月所需提呈的修订预估应纳税额（CP204A）的截止日期坐落在 2020 年 3 月 31 日，将获准延期至 2020 年 4 月 30 日。</p>
(b)	<p>Extension of time for the first payment of CP500 tax estimates.</p> <p>延长 CP500 预估应纳税额的第一期付款。</p>	<p>The first instalment which should be paid by 31 March 2020 is extended to 30 April 2020.</p> <p>原定于 2020 年 3 月 31 日之前应支付的第一期付款将延期至 2020 年 4 月 30 日。</p>

(c)	<p>Deferment and revision of tax estimate payment (CP204) in the 3rd month (for March 2020 cases) instalment in 2020 under the Economic Stimulus Package.</p> <p>根据《2020 年经济振兴配套》，公司可延期缴付和修改 2020 年第三个月份（仅限于 2020 年 3 月份）的预估应付纳税额。</p>	<p>Submission of tax estimate revision (CP204A) in the 3rd month and the instalment payment is extended to 30 April 2020.</p> <p>第三个月份提呈修改预估应付纳税额（CP204A），和分期缴纳的有效期延长至 2020 年 4 月 30 日。</p>
(d)	<p>Can payment of tax estimate for companies be deferred?</p> <p>公司的预估应付纳税额缴纳可以递延吗？</p>	<p>Companies have an option to defer (if the activity of the company is related to tourism) or revise tax estimates in the 3rd month if the 3rd month instalment falls in March 2020.</p> <p>若公司的第三期预估应付纳税额缴纳期限座落于 2020 年 3 月份，该公司可以选择递延（若公司从事旅游业相关行业）或修改第三个月的预估应付纳税额。</p>
(e)	<p>Will I be imposed with a tax increase if there is a delay in making payment during this period?</p> <p>若在此期间延迟付款，我会被征收缴付更多的税额吗？</p>	<p>Extension of time for tax payments will be given until 30 April 2020. Therefore payments received during this period will not be subjected to tax increase.</p> <p>纳税期限将被延长至 2020 年 4 月 30 日。因此，在此期间收到的付款将不会被增加征收任何税款。</p>
(f)	<p>Submission of forms and payment of tax for Labuan entities during this period.</p> <p>在此期间，有关纳闽公司方面的提呈表格和税务缴纳。</p>	<p>Extension of time of up to 30 April 2020 will be given to submit forms and make tax payments.</p> <p>提呈表格和税务缴纳可延期至 2020 年 4 月 30 日。</p>
(g)	<p>How to make withholding tax payment during this period?</p> <p>在此期间如何缴纳预扣税款项？</p>	<p>Payment of withholding tax which falls between 18 to 31 March 2020 can be made beginning 01 April 2020 up to 30 April 2020.</p> <p>在 2020 年 3 月 18 日至 31 日期间所需缴付的预扣税款项可在 2020 年 4 月 1 日至 2020 年 4 月 30 日期间支付。</p> <p>Payment can also be made through telegraphic transfer (TT) by furnishing</p>

		<p>complete payment details to IRBM through fax at 03-6201 9637 or through e-mail at: HelpTTpayment@hasil.gov.my</p> <p>可通过电汇方式或网上过账进行付款，并将付款资料传真至 03-6201 9637 或电邮至 HelpTTpayment@hasil.gov.my 给予内陆税收局。</p>
(h)	<p>Will penalty be imposed on withholding tax payments which should be made during this period?</p> <p>在此期间逾期缴纳预扣税款项是否会被罚款？</p>	<p>Payment of withholding tax which falls between 18 to 31 March 2020 can be made beginning 01 April 2020 up to 31 April 2020. No penalty will be imposed on late payment.</p> <p>于 2020 年 3 月 18 日至 31 日期间所需付的预扣税款项可在 2020 年 4 月 1 日至 2020 年 4 月 30 日期间支付。逾期支付将不会被征收任何罚款。</p>
(i)	<p>Will compound payment for Monthly Tax Deduction (MTD) which should be paid during this period be deferred?</p> <p>在此期间需缴纳的每月预扣税 (MTD) 可延期支付吗？</p>	<p>Payment can be made before 30 April 2020.</p> <p>可在 2020 年 4 月 30 日或之前付款。</p>
4.	REAL PROPERTY GAINS TAX (RPGT) 房地产业盈利税 (RPGT)	
(a)	<p>Is extension of time provided for the submission of RPGT return forms and payment?</p> <p>提交房地产业盈利税申报表格和付款是否有延长期限？</p>	<p>For the submission of RPGT return forms and payment of RPGT (section 21B or payment of notice of assessment) where the due date falls within 18 March to 30 April 2020, the deadline for filing of the forms and payment is 30 April 2020.</p> <p>于 2020 年 3 月 18 日至 2020 年 4 月 30 日期间内需提呈的房地产业盈利税申报表格 (第 21B 条文或评估通知的支付)，申报表格和付款的截止日期将延长至 2020 年 4 月 30 日。</p>

APPENDIX 1

附录 1

FILING PROGRAM OF TAX RETURNS FOR THE YEAR 2020

Source: http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.1_1.pdf

(Dikemas kini pada 21 Mac 2020)

(Pindaan 1/2020)

PROGRAM MEMFAIL BORANG NYATA (BN) BAGI TAHUN 2020											
* Pembayar cukai dan majikan adalah digalakkan mengguna e-Filing untuk mengemukakan BN yang mempunyai kemudahan e-Filing. * Pembayar cukai dan majikan bukan syarikat / syarikat Labuan yang hendak mengemukakan BN kertas perlu mencetak sendiri BN format PDF dari Portal Rasmi Lembaga Hasil Dalam Negeri Malaysia (LHDNM) > Laman Utama > Borang > Muat Turun Borang. * Ejen cukai yang mengemukakan BN kertas bagi pihak pelanggan hendaklah mencetak sendiri BN format PDF dari Portal Rasmi LHDNM.											
Bil.	Jenis Fail	Jenis Borang	Kategori Pembayar Cukai	Tarikh Akhir Pengemukaan BN mengikut Akta berkenaan	Tambah Masa bagi Pengemukaan BN dan Bayaran Baki Cukai				Penyediaan Sistem e-Filing untuk:		Nota Panduan Pengemukaan
					Kaedah dan Tambah Masa	e-Filing	Melalui Pos	Serahan Tangan	Pembayar Cukai	Ejen Cukai (TAeF)	
A. MAJIKAN - Penyata bagi Tahun Saraan 2019											
1.	E	<ul style="list-style-type: none"> E e-E 	i. Majikan Syarikat / Syarikat Labuan	31 Mac 2020	Kaedah:	√	X	X	1 Mac 2020	Rujuk Nota Panduan 2	
			Tambah Masa:		2 bulan	Tiada	Tiada				
ii. Majikan BUKAN Syarikat / Syarikat Labuan	Kaedah:	√	√	√							
Tambah Masa:	2 bulan	2 bulan	2 bulan								
B. INDIVIDU, PERKONGSIAN, PERTUBUHAN, HARTA PUSAKA DAN KELUARGA SEKUTU HINDU - Borang Nyata bagi Tahun Taksiran 2019											
1.	SG	<ul style="list-style-type: none"> BE e-BE m-BE 	Individu Pemastautin Yang TIDAK Menjalankan Perniagaan	30 April 2020	Kaedah:	√	√	√	1 Mac 2020	Rujuk Nota Panduan 1	
Tambah Masa:	2 bulan	2 bulan	2 bulan								
2.	SG / OG	<ul style="list-style-type: none"> B e-B 	Individu Pemastautin Yang Menjalankan Perniagaan	30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
3.	D	<ul style="list-style-type: none"> P e-P 	Perkongsian	TIDAK Menjalankan Perniagaan: 30 April 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
4.	SG / OG	<ul style="list-style-type: none"> BT e-BT 	Individu Pemastautin (Pekerja Berpengetahuan / Berkepakaran)	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
5.	SG / OG	<ul style="list-style-type: none"> M e-M 	Individu Bukan Pemastautin	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
6.	SG / OG	<ul style="list-style-type: none"> MT e-MT 	Individu Bukan Pemastautin (Pekerja Berpengetahuan)	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
7.	F	<ul style="list-style-type: none"> TF e-TF 	Pertubuhan	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
8.	TP	<ul style="list-style-type: none"> TP e-TP 	Harta Pusaka	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
9.	J	<ul style="list-style-type: none"> TJ 	Keluarga Sekutu Hindu	Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	√	√	√			
Tambah Masa:	2 bulan	2 bulan	2 bulan								
C. SYARIKAT, KOPERASI, PERKONGSIAN LIABILITI TERHAD DAN BADAN AMANAH - Borang Nyata bagi Tahun Taksiran 2020											
Maklumat tambahan : Borang Nyata bagi Tahun Taksiran 2019 - Tambah masa dua (2) bulan dari tarikh akhir pengemukaan BN dibenarkan bagi yang mempunyai tempoh perakaunan berakhir 31 Julai 2019 hingga 30 November 2019											
1.	C	<ul style="list-style-type: none"> e-C 	Syarikat	Dalam tempoh 7 bulan dari tarikh akhir penutupan tempoh perakaunan yang menjadi tempoh asas bagi tahun taksiran berkenaan	Kaedah:	√	X	X	1 April 2020	Rujuk Nota Panduan 1 & 3	
Tambah Masa:	1 bulan	Tiada	Tiada								
2.	CS	<ul style="list-style-type: none"> C1 e-C1 	Koperasi		Kaedah:	√	√	√	1 Ogos 2020		
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								
3.	PT	<ul style="list-style-type: none"> PT e-PT 	Perkongsian Liabiliti Terhad		Kaedah:	√	√	√	1 Julai 2020		
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								
4.	TA	<ul style="list-style-type: none"> TA e-TA 	Badan Amanah		Kaedah:	√	√	√	1 Ogos 2020		
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								
5.	TC	<ul style="list-style-type: none"> TC e-TC 	Unit Amanah / Amanah Harta Tanah		Kaedah:	√	√	√	1 Julai 2020		
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								
6.	TR	<ul style="list-style-type: none"> TR 	Amanah Pelaburan Harta Tanah / Tabung Amanah Harta	Kaedah:	√	√	√	1 Julai 2020			
Tambah Masa:	3 hari bekerja	Tiada	Tiada								
7.	TN	<ul style="list-style-type: none"> TN 	Amanah Perniagaan	Kaedah:	√	√	√				
Tambah Masa:	3 hari bekerja	Tiada	Tiada								
D. PETROLEUM											
Maklumat tambahan : Borang Nyata bagi Tahun Taksiran 2019 - Tambah masa dua (2) bulan dari tarikh akhir pengemukaan BN dibenarkan bagi yang mempunyai tempoh perakaunan berakhir 31 Julai 2019 hingga 30 November 2019											
1.	C	<ul style="list-style-type: none"> CPE e-CPE 	Orang yang boleh dikenakan cukai di bawah seksyen 30A Akta Petroleum (Cukai Pendapatan) 1967 [Eksplorasi]	Dalam tempoh 7 bulan dari tarikh akhir tempoh eksplorasi	Kaedah:	√	√	√	1 Jun 2020		
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								
2.	C	<ul style="list-style-type: none"> CPP e-CPP 2019 	Orang yang boleh dikenakan cukai di bawah seksyen 30 Akta Petroleum (Cukai Pendapatan) 1967 [Produksi]	Dalam tempoh 7 bulan dari tarikh akhir tempoh asas bagi tahun taksiran berkenaan	Kaedah:	√	√	√			
Tambah Masa:	1 bulan	3 hari bekerja	Tiada								

NOTA: Program ini terpakai sehingga program bagi tahun berikutnya dikeluarkan.

March 24, 2020