

SWTYT CLIENT ALERT 3/2020

SPECIAL ALERT TO ALL OUR CLIENTS

The Tax-Related Implications of the Movement Control Order (Update)

As you are all aware, the Movement Control Order (MCO) was recently extended by the Malaysian Government, which at the point of writing of this alert, covers the period from 18 March 2020 to 14 April 2020.

The following are the updates by the Inland Revenue Board of Malaysia (IRBM) and Royal Malaysian Customs Department (RMCD) on filing and procedural matters.

Updates by IRBM

1. 'Frequently Asked Questions (FAQ) On Tax Matters During The Movement Control Order Period' (Updated 26 March 2020)

The IRBM has updated the above FAQ to cover the period extended under the MCO. The following is a summary of the important clarifications, with the changes highlighted. To read the full FAQ, please visit:

http://lampiran1.hasil.gov.my/pdf/pdfam/faq_1.pdf

	Question	Remarks by the IRB
1.	GENERAL	
(a)	Extension of time to submit documents for audit or investigation within the period of 18 March 2020 until 29 April 2020.	Extension of time will be given until 30 April 2020.
(b)	Extension of time to provide feedback to IRB letters within the period of 18 March 2020 until 29 April 2020.	Extension of time will be given until 30 April 2020.
(c)	Donation to the Covid-19 Fund.	Donation to the Covid-19 Fund allowed as tax deduction. Please refer to Appendix 1 for the IRBM's Press Release dated 26 March 2020 on the matter.

2.	FORMS	
(a)	Extension of time for the submission of return forms either manually or e- Filing.	<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>Please note that the special extension of two months does not apply to companies with financial year ended on 31 December 2019.</p> <p>Please refer to Appendix 2 for the full details.</p>
(b)	Extension of time for the submission of Form CP58.	Extension of time will be given until 30 April 2020.
(c)	Submission of Country-by-Country Reporting (CbCR).	<p>a) Entities in Malaysia responsible for the filing of the CbCR report will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> 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 15 May 2020. <p>b) Constituent entities in Malaysia responsible for the submission of CbCR notification will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> i) CbCR notification for submission due on 31 March 2020. Extension of time until 15 May 2020. ii) CbCR notification for submission due on 30 April 2020. Extension of time until 15 May 2020.
(d)	Extension of time to Labuan entities for the submission of irrevocable election form to be taxed under the Income Tax	<p>Example of scenario:</p> <p>Accounting period / basis period for a Labuan entity is 01/01/2020 –</p>

	Act 1967 (Form LE3) where the due date is during this period.	31/12/2020. The due date for submission of Form LE3 for Year of Assessment 2020 is on 31/03/2020. Extension of time will be given until 30 April 2020 for the submission of Form LE3 for Year of Assessment 2020.
3.	PAYMENT	
(a)	Extension of time to submit CP204 tax estimates.	The deadline for submission of the CP204 which falls between 18 to 31 March 2020 will be extended to April 30 2020. 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.
(b)	Extension of time for the first payment of CP500 tax estimates.	The first instalment which should be paid by 31 March 2020 is extended to 30 April 2020.
(c)	Deferment and revision of tax estimate payment (CP204) in the 3rd month (for March 2020 cases) instalment in 2020 under the Economic Stimulus Package.	Submission of tax estimate revision (CP204A) in the 3rd month and the instalment payment is extended to 30 April 2020.
(d)	Can payment of tax estimate for companies be deferred?	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.
(e)	Will I be imposed with a tax increase if there is a delay in making payment during this period?	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.
(f)	Submission of forms and payment of tax for Labuan entities during this period.	Extension of time of up to 30 April 2020 will be given to submit forms and make tax payments.
(g)	How to make withholding tax payment during this period?	Payment of withholding tax which falls between 18 March 2020 to 14 April 2020 can be made beginning 1 April 2020 up to 30 April 2020.

		Payment can also be made through telegraphic transfer (TT) by furnishing complete payment details to IRBM through fax at 03-6201 9637 or through e-mail at: HelpTTpayment@hasil.gov.my
(h)	Will penalty be imposed on withholding tax payments which should be made during this period?	Payment of withholding tax which falls between 18 March 2020 to 14 April 2020 can be made beginning 1 April 2020 up to 30 April 2020. No penalty will be imposed on late payment.
(i)	Will compound payment for Monthly Tax Deduction (MTD) which should be paid during this period be deferred?	Payment can be made before 30 April 2020.
4. REAL PROPERTY GAINS TAX (RPGT)		
(a)	Is extension of time provided for the submission of RPGT return forms and payment?	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.

2. The Due Date For Data Submission As Well As Monthly Tax Deduction (MTD)/CP38 Payment

The IRBM announced on 26 March 2020 that the due date for data submission as well as Monthly Tax Deduction (MTD)/CP38 Payment for March 2020 remuneration will be extended to **30 of April 2020**.

Updates by RMCD

1. Due Date For Submission Of Returns And Payments

The RMCD has announced through their media release on 25 March 2020 that any returns/forms (including Sales and Service Tax returns) that are due to be submitted to RMCD on 31 March 2020 are allowed an extension until 30 April 2020.

Any penalty which may be due or imposed for the submission of the returns / forms to the RMCD on or before 30 April 2020 will be given full remission.

Payment via online or by postal services is encouraged.

APPENDIX 1

MEDIA RELEASE

INSENTIF POTONGAN CUKAI BAGI SUMBANGAN KEPADA TABUNG COVID-19.

Source: http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_26032020_INSENTIF_POTONGAN_CUKAI_BAGI_SUMBANGAN_KEPADA_TABUNG_COVID19.pdf



Untuk Siaran Segera

LHDNM/2020/03/26 - 18

INSENTIF POTONGAN CUKAI BAGI SUMBANGAN KEPADA TABUNG COVID-19

1. Kementerian Kewangan Malaysia (MOF) dan Lembaga Hasil Dalam Negeri Malaysia (LHDNM) amat menghargai usaha murni rakyat yang ingin bersama-sama menyalurkan sumbangan bagi mengekang penularan wabak COVID-19.
2. Sehubungan itu, sebagai tanda penghargaan dan bagi menggalakkan rakyat memberikan sumbangan mereka, LHDNM ingin mengumumkan bahawa insentif potongan cukai akan diberikan kepada penderma yang mendermakan wang tunai ataupun barangan yang akan digunakan untuk menangani penularan wabak COVID-19 serta membantu rakyat yang terkesan dengan wabak tersebut.

3. Pada masa ini insentif yang disediakan di bawah Akta Cukai Pendapatan (ACP) 1967 oleh Kerajaan adalah untuk:
 - i. Tabung COVID-19 (Kementerian Kesihatan Malaysia)
Jenis sumbangan : **Tunai dan Barangan**
 - ii. Tabung COVID-19 (Pengurusan Bencana Negara, Jabatan Perdana Menteri)
Jenis Sumbangan: **Tunai sahaja**
 - iii. Derma kepada institusi/organisasi yang diluluskan di bawah subseksyen 44(6) ACP 1967.
4. Bagi sumbangan berbentuk peralatan/barangan untuk menangani wabak COVID-19, para penyumbang perlu mendapatkan surat akuterima sumbangan daripada penerima sumbangan berserta dengan cop rasmi mengikut format yang akan dikeluarkan oleh MOF, sebelum mengemukakan permohonan potongan cukai tersebut kepada MOF. Permohonan yang lengkap hendaklah dialamatkan kepada Bahagian Cukai, MOF.

5. Pembayar cukai yang menderma dinasihatkan supaya menyimpan rekod transaksi sebagai bukti dan sila pastikan resit/dokumen disimpan dengan rapi agar ia boleh dibuat rujukan ketika pengisian Borang Nyata Cukai Pendapatan (BNCP) Tahun Taksiran 2020 dan semakan oleh LHDNM:

- a) Transaksi Derma Tunai: Tabung COVID-19 (Kementerian Kesihatan Malaysia) dan Tabung COVID-19 (Pengurusan Bencana Negara, Jabatan Perdana Menteri)

Bil.	Jenis Resit/Dokumen
1.	Resit Rasmi Kerajaan (Kew.38)
2.	Slip pindahan wang melalui ATM
3.	Slip <i>Cheque Deposit Machine</i>
4.	Slip deposit melalui kaunter bank
5.	Slip pembayaran atas talian
6.	Slip pindahan melalui Interbank Giro (<i>IBG Transfer</i>)
7.	Resit <i>Real Time Electronic Transfer Fund and Securities Systems</i> (RENTAS)
8.	Resit <i>telegraphic</i> (TT) bersama <i>advice of credit</i>

- b) Transaksi Derma Peralatan/Barangan: Tabung COVID-19 (Kementerian Kesihatan Malaysia)
 - i. Surat kelulusan asal oleh Menteri Kewangan;
 - ii. Resit rasmi atau surat akuterima sumbangan daripada badan penerima;
 - iii. Surat pengesahan nilai perkhidmatan / nilai kos projek daripada agensi Kerajaan berkaitan.
 - c) Derma tunai kepada institusi/organisasi yang diluluskan di bawah subseksyen 44(6) [Kelulusan Ketua Pengarah LHDNM]
 - i. Resit rasmi institusi/organisasi yang telah diiktiraf oleh LHDNM.
6. Orang ramai dinasihatkan untuk membuat semakan kesahihan organisasi sebelum membuat sebarang sumbangan bagi mengelakkan penipuan. Maklumat berkaitan institusi/organisasi yang mendapat kelulusan di bawah subseksyen 44(6) ACP 1967 boleh didapati di portal rasmi LHDNM di <https://www.hasil.gov.my> atau capaian pantas berikut:
- http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=6&bt_posi=1&bt_uni=8&bt_segu=1.

7. Sebarang pertanyaan dan maklum balas berkaitan perkara ini boleh dimajukan kepada LHDNM melalui:

- a) HASiL Live Chat;
- b) Borang Maklum Balas di portal rasmi LHDNM di pautan pantas <https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-my/>; dan
- c) Media Sosial Rasmi LHDNM iaitu:
 - Facebook - <https://www.facebook.com/LHDNM>
 - Twitter - <https://twitter.com/LHDNMofficial>

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SEKIAN, TERIMA KASIH



Dikeluarkan Oleh:

**Bahagian Komunikasi | Pejabat Ketua Pegawai Eksekutif
Lembaga Hasil Dalam Negeri Malaysia**

☎ : 03-8313 8888 samb. 21658/21666/21965/21674/21663 | 📠 : 03-8313 7873

Hasil Care Line : 03-8911 1000 / 603-8911 1100 (luar negara)

Portal Rasmi : www.hasil.gov.my

Tarikh: 26 Mac 2020

APPENDIX 2

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														
<p>* Pembayar cukai dan majikan adalah digalakkan mengguna e-Filing untuk mengemukakan BN yang mempunyai kemudahan e-Filing.</p> <p>* 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.</p> <p>* Ejen cukai yang mengemukakan BN kertas bagi pihak pelanggan hendaklah mencetak sendiri BN format PDF dari Portal Rasmi LHDNM.</p>														
Bil.	Jenis Fail	Jenis Borang	Kategori Pembayar Cukai	Tarikh Akhir Pengemukakan BN mengikut Akta berkenaan	Tambahan Masa bagi Pengemukakan BN dan Bayaran Baki Cukai				Penyediaan Sistem e-Filing untuk:		Nota Panduan Pengemukakan			
					Kaedah dan Tambahan 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">Ee-E	i. Majikan Syarikat / Syarikat Labuan	31 Mac 2020	Kaedah:	✓	X	X	1 Mac 2020	Rujuk Nota Panduan 2				
					Tambahan Masa:	2 bulan	Tiada	Tiada						
			ii. Majikan BUKAN Syarikat / Syarikat Labuan		Kaedah:	✓	✓	✓						
					Tambahan 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">BEe-BEm-BE	Individu Pemastautin Yang TIDAK Menjalankan Perniagaan	30 April 2020	Kaedah:	✓	✓	✓	1 Mac 2020	Rujuk Nota Panduan 1				
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
2.	SG / OG	<ul style="list-style-type: none">Be-B	Individu Pemastautin Yang Menjalankan Perniagaan	30 Jun 2020	Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
3.	D	<ul style="list-style-type: none">Pe-P	Perkongasian		Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
4.	SG / OG	<ul style="list-style-type: none">BTe-BT	Individu Pemastautin (Pekerja Berpengetahuan / Berkepakaran)	TIDAK Menjalankan Perniagaan: 30 April 2020 Menjalankan Perniagaan: 30 Jun 2020	Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
5.	SG / OG	<ul style="list-style-type: none">Me-M	Individu Bukan Pemastautin		Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
6.	SG / OG	<ul style="list-style-type: none">MTe-MT	Individu Bukan Pemastautin (Pekerja Berpengetahuan)		Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
7.	F	<ul style="list-style-type: none">TFe-TF	Pertubuhan		Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
8.	TP	<ul style="list-style-type: none">TPe-TP	Harta Pusaka		Kaedah:	✓	✓	✓						
					Tambahan Masa:	2 bulan	2 bulan	2 bulan						
9.	J	<ul style="list-style-type: none">TJ	Keluarga Sekutu Hindu		Kaedah:		✓	✓						
					Tambahan Masa:		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 - Tambahan masa dua (2) bulan dari tarikh akhir pengemukakan 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				
					Tambahan Masa:	1 bulan	Tiada	Tiada						
2.	CS	<ul style="list-style-type: none">C1e-C1	Koperasi		Kaedah:	✓	✓	✓	1 Ogos 2020					
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						
3.	PT	<ul style="list-style-type: none">PTe-PT	Perkongasian Liabiliti Terhad		Kaedah:	✓	✓	✓	1 Julai 2020					
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						
4.	TA	<ul style="list-style-type: none">TAe-TA	Badan Amanah		Kaedah:	✓	✓	✓	1 Ogos 2020					
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						
5.	TC	<ul style="list-style-type: none">TCe-TC	Unit Amanah / Amanah Harta Tanah		Kaedah:	✓	✓	✓	1 Julai 2020					
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						
6.	TR	<ul style="list-style-type: none">TR	Amanah Pelaburan Harta Tanah / Tabung Amanah Harta		Kaedah:		✓	✓						
					Tambahan Masa:		3 hari bekerja	Tiada						
7.	TN	<ul style="list-style-type: none">TN	Amanah Perniagaan		Kaedah:		✓	✓						
					Tambahan Masa:		3 hari bekerja	Tiada						
D. PETROLEUM														
Maklumat tambahan : Borang Nyata bagi Tahun Taksiran 2019 - Tambahan masa dua (2) bulan dari tarikh akhir pengemukakan BN dibenarkan bagi yang mempunyai tempoh perakaunan berakhir 31 Julai 2019 hingga 30 November 2019														
1.	C	<ul style="list-style-type: none">CPEe-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					
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						
2.	C	<ul style="list-style-type: none">CPPe-CPP2019	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:	✓	✓	✓						
					Tambahan Masa:	1 bulan	3 hari bekerja	Tiada						

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