



Phase One Of Movement Control Under National Recovery Plan (NRP) Updates to the Inland Revenue Board's Announcement (Updated 26 June 2021)

Key Takeaways



- ❖ Extension of time for the submission of tax returns
- ❖ Extension of time for tax payments
- ❖ Submission of appeal to IRBM
- ❖ Real Property Gain Tax (RPGT)
- ❖ Stamp Duty

Following to the extension of Phase One of Movement Control under National Recovery Plan (NRP), the Inland Revenue Board of Malaysia (IRBM) has issued '**Frequently Asked Questions (FAQ) On Tax Matters During The Movement Control Order Period**' (Updated on 26 June 2021).

This FAQs include extension of time for submission of forms/ returns/ documents, tax payments etc during the phase one (of NRP) period.

For the full FAQ, please visit:

http://phl.hasil.gov.my/pdf/pdfam/faq_pkp3_2.pdf



	Question	Remarks by IRB
No.	General	
a.	Extension of time to submit documents for audit or investigation within the MCO 3.0 period.	Application for extension of time must be submitted by letter/email to IRBM branch which handle the case.
b.	Extension of time to provide feedback to IRB letters within the MCO 3.0 period.	Application for extension of time must be submitted by letter/email to IRBM branch which handle the case.
No.	Forms	
a.	Extension of time for the submission of return forms within the MCO 3.0 period.	<p>Deadline for submission of return forms is stated in the 2021 Return Form Filing Programme:-</p> <p>http://phl.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_Pin.3_2.pdf</p> <ol style="list-style-type: none"> Return Form for Companies, Limited Liability Partnerships, Unit Trusts / Property Trusts, Co-operative Societies, Trust Bodies, Real Estate Investment Trusts / Property Trust Funds and Business Trusts:- <ol style="list-style-type: none"> For Year of Assessment (YA) 2020 (with accounting period ending 1 October 2020 until 31 December 2020): <ul style="list-style-type: none"> Extension time of two (2) months will be given from the due date of submission. For Year of Assessment (YA) 2021 (with accounting period ending 1 January 2021 until 31 January 2021): <ul style="list-style-type: none"> Extension time of two (2) months will be given from the due date of submission. Return Form for petroleum with accounting period ending 1 October 2020 until 31 December 2020: <ul style="list-style-type: none"> Extension time of two (2) months will be given from the due date of submission.



	Question	Remarks by IRB
No.	Forms (Cont.)	
		<p>3. Return Form for petroleum with accounting period ending 1 January 2021 until 31 January 2021:</p> <ul style="list-style-type: none"> • Extension time of two (2) months will be given from the due date of submission. <p>4. Return Form for Year of Assessment 2020 for taxpayers CARRYING ON BUSINESS involving Individuals, Resident Individuals (Knowledge /Expert Workers), Non-Resident Individuals, Non-Resident Individuals (Knowledge / Expert Workers), Partnerships, Associations, Deceased Persons Estate and Hindu Joint Families:</p> <ul style="list-style-type: none"> • Extension of time (EOT) granted until 31 August 2021.
b.	Extension of time for the submission of revised CP500 and CP204 where the due date falls on June 2021.	Extension of time is given until 31 July 2021 .
c.	Submission of Forms CP22 within the MCO 3.0 period.	Form CP22 can be submitted through Customer Feedback Form :- https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/
d.	Submission of application for tax clearance letter (TCL) within the MCO 3.0 period.	<p>a) Application can be submitted as follows:-</p> <ol style="list-style-type: none"> e-SPC; Customer Feedback System: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=5&bt_posi=1&bt_unit=3&bt_sequ=1&bt_lgv=2 <p>b) By post or appointment only.</p>
e.	Submission of Notice of Appeal (Form Q) to the Special Commissioners of Income Tax (SCIT) where the due date falls within MCO 3.0 period.	Application for extension of time must be done in writing by completing Form N and submitting to IRBM branch. The appeal will be considered based on the merits of case. Taxpayer is required to file Form N and state that the delay is due to the implementation of MCO 3.0.



	Question	Remarks by IRB
No.	Forms (Cont.)	
f.	Submission of Country-by-Country Reporting (CbCR) where the due date falls within MCO 3.0 period.	Application for extension of time must be submitted in writing to Department of International Taxation and the appeal will be considered based on the merits of the case.
g.	Submission of Form CP 204 and notification of change of accounting period (CP204B) which due date falls on June 2021.	Extension of time is given until 31 July 2021. CP204B needs to be submitted by post or courier.
h.	Revision of tax estimate payment (CP204) in the 3rd month of 2021.	No revision is allowed for the 3rd month instalment. Taxpayers must submit the relevant CP204 revision in the 6th / 9th month in the basis period of the business through e-CP204A.
No.	Payments	
a.	Extension of time for tax estimate payments (CP204) due on June 2021.	No extension of time. Tax payer can make payment via online services at ByrHasil.
b.	Extension of time for other tax instalment payments relating to audit and investigation due on June 2021.	No extension of time. Tax payer can make payment via online services at ByrHasil.
c.	Extension of time for submission of MTD data and payment of Monthly Tax Deduction / CP38 for remuneration on employment due on 15 June 2021.	No extension of time. Taxpayer can make payment via online services at e- PCB, e-Data PCB dan e-CP39.
d.	Deferment for compound and penalty payment which due within 1 June 2021 until 28 June 2021.	Extension of time is given up to 30 days from the initial due date for payment.



	Question	Remarks by IRB
No.	Payments (Cont.)	
e.	Re-scheduling of tax instalment payments.	Tax payer is required to submit the application with the relevant documents such as cash flow documents etc.
f.	Extension of time for withholding tax payment which due within the MCO 3.0 period.	No extension of time is given. Withholding tax payment can be made via telegraphic transfer by furnishing complete payment details to IRBM via fax at 03-62019637 or e-mail to HelpTTPayment@hasil.gov.my.
No.	Appeal and Penalty Payment	
a.	Application for appeal on the penalty imposed by IRB.	Taxpayer may submit the application for appeal on tax penalty for the following cases: <ul style="list-style-type: none"> i. Unpaid penalties; ii. Penalties that have been imposed and subject to instalment schedule
b.	Application for appeal on the tax increase.	Application for appeal on tax increase can be submitted through Customer Feedback Form available at IRBM's Official Portal: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/
c.	Application for appeal on deferment of payment of outstanding penalty imposed to year 2022.	Application for deferment of payment can be submitted through Customer Feedback Form available at IRBM's Official Portal: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/
No.	Real Property Gains Tax (RPGT)	
a.	Extension of time for the submission of RPGT return forms where the due date falls in June 2021.	Extension of time is given until 31 July 2021 .
b.	Appeal on RPGT penalty.	Appeal will be considered based on merits of the case.



	Question	Remarks by IRB
No.	Stamp Duty	
a.	Appeal on stamp duty penalty.	Appeal will be considered based on merits of the case.
b.	Extension of time for stamping which cannot be done within the MCO 3.0 period.	Appeal will be considered based on the merits of the case. Application for extension of time must be made within 30 days from the date of documents.

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