



Important Statutory Deadlines

Inland Revenue Board

The summary for extension of important deadlines granted by the IRB is as follows:

No	Type of tax forms	Existing due date	Extended due date
1.	Form BE	30.04.2020	30.06.2020
2.	Forms B / P	30.06.2020	31.08.2020
3.	Forms BT, M, MT, TF, TP	Non business - 30.4.2020 Business - 30.06.2020	Non business -30.6.2020 Business - 31.08.2020
4.	Form E / CP8D	31.03.2020	31.05.2020
5.	Forms CP21, CP22, CP22A or CP22B	During MCO Period	From 29.04.2020
6.	Form CP58	During MCO period	31.05.2020
7.	Form CP500 revision	-	30.06.2020
8.	Form CP500 payment deferment	March 2020 to May 2020	June 2020
9.			
10.	Forms C, CS, PT, TA, TC, TR, TN - FYE 31.07.2019 - FYE 31.08.2019 - FYE 30.09.2019 - FYE 31.10.2019 - FYE 30.11.2019 - FYE 31.12.2019 - FYE 31.01.2020 - FYE 29.02.2020 - FYE 31.03.2020	29.02.2020 31.03.2020 30.04.2020 31.05.2020 30.06.2020 31.07.2020 31.08.2020 30.09.2020 31.10.2020	30.04.2020 31.05.2020 31.07.2020 31.08.2020 30.09.2020 31.10.2020 31.10.2020 30.11.2020 31.12.2020
11.	Forms CP204 / CP204A (6 th and 9 th month revision)	During MCO period	31.05.2020
12.	Form CP204 (3 rd month revision)	During MCO period	31.05.2020
13.	Form CP204B	During MCO period	31.05.2020
14.	Form CP204 tax estimate payment - Non-SME - SME - Companies related to tourism industry	15.04.2020 & 15.05.2020 01.04.2020 to 30.06.2020 01.04.2020 to 30.09.2020	31.05.2020 3 months deferment 6 months deferment
15.	All types of income tax payments	During MCO period	31.05.2020
16.	Withholding tax payment	During MCO period	31.05.2020
17.	Form PCB / MTD and MTD / CP38 payment (March 2020 and April 2020)	15.04.2020 & 15.05.2020	31.05.2020
18.	Stamping by individuals (without business registered with SSM)	During MCO period	31.05.2020
19.	Stamp duty payment	During MCO period	31.05.2020
20.	Form CKHT (RPGT returns) and payment	During MCO period	31.05.2020

Please find below the relevant links for further details:

- Extension of time granted by the IRB - http://lampiran1.hasil.gov.my/pdf/pdfam/faq_2.pdf
- FAQ on extension of time for Stamping, RPGT, WHT and income tax during MCO Period - http://lampiran1.hasil.gov.my/pdf/pdfam/faq_2.pdf

Employees Provident Fund (EPF)

The summary for extension of important deadlines granted by the EPF is as follows:

No	Type of payment	Existing due date	Extended due date
1.	March 2020 contribution by the employers	15.04.2020	30.04.2020

Please find below the relevant links for further details:

- Extension of time granted by the EPF - <https://www.kwsp.gov.my/-/april-2020-contribution-payment-date-further-extended-to-30-april>

PERKESO – SOCSO and EIS

The summary for extension of important deadlines granted by the PERKESO is as follows:

No	SOCSO and EIS contribution for the respective month of salary	Existing due date	Extended due date
1	March 2020	15.04.2020	30.04.2020
2	April 2020	15.05.2020	31.05.2020
3	May 2020	15.06.2020	30.06.2020
4	June 2020	15.07.2020	31.07.2020
5	July 2020	15.08.2020	31.08.2020
6	August 2020	15.09.2020	30.09.2020
7	September 2020	15.10.2020	31.10.2020

Please find below the relevant links for further details:

- Extension of time granted by the PERKESO (Malay only) - <https://www.perkeso.gov.my/index.php/en/pengumuman>

Bursa Malaysia

The summary for extension of time granted by Bursa Malaysia is as follows:

No	Type of submission	Existing due date	Extension due date
1	Submission of quarterly and annual financial reports	31.03.2020 to 30.04.2020	1 month extension
2	Submission of regularisation plan for PN17/GN3 and 8.03A listed issuers	12 months from the date of first announcement of PN17/GN3 or 8.03A status	24 months from the date of first announcement of PN17/GN3 or 8.03A status

Please find below the relevant links for further details:

- Extension of time granted by Bursa Malaysia - https://www.bursamalaysia.com/about_bursa/media_centre/bursa-malaysia-announces-additional-relief-measures-to-alleviate-the-impact-of-covid-19-on-capital-market-players

SSM

The summary for extension of time granted by the SSM is as follows:

No	Type of submission	Existing due date	Extension due date
1	Submission of statutory documents	During MCO period	30 days after MCO period
2	Lodgement of financial statements for the FYE 01.09.2019 until 31.12.2019	During MCO period	Extension of 90 days
3	Annual general meetings	During MCO period	Extension of 90 days

Please find below the relevant links for further details:

- Extension of time for submission of statutory documents:
[https://www.ssm.com.my/Documents/FAQ%20Moratorium%20of%20Submission%20of%20Statutory%20Documents%20to%20SSM%20\(6.4.20\).pdf](https://www.ssm.com.my/Documents/FAQ%20Moratorium%20of%20Submission%20of%20Statutory%20Documents%20to%20SSM%20(6.4.20).pdf)
- Extension of time for lodgement of financial statements:
[https://www.ssm.com.my/Documents/FAQ%20EXTENSION%20OF%20TIME%20\(EOT\)%20FOR%20LODGEMENT%20OF%20FINANCIAL%20STATEMENTS%20final.pdf](https://www.ssm.com.my/Documents/FAQ%20EXTENSION%20OF%20TIME%20(EOT)%20FOR%20LODGEMENT%20OF%20FINANCIAL%20STATEMENTS%20final.pdf)
- Extension of time for holding of annual general meetings:
[https://www.ssm.com.my/Pages/Legal_Framework/Document/PD_EOT%20AGM%20and%20FS%20v1%20\(Final\)%208.4.20.pdf](https://www.ssm.com.my/Pages/Legal_Framework/Document/PD_EOT%20AGM%20and%20FS%20v1%20(Final)%208.4.20.pdf)

Customs

The summary for extension of time granted by the Customs is as follows:

No	Type of forms	Taxable Period	Existing due date	Extended due date for payment
1	Sales Tax / Service Tax (Form SST-02) Imported Service Tax (Form SST-02A)	29.02.2020	31.03.2020	12.05.2020
	Tourism Tax (Form TTx-03) Departure Levy (Form DL-02)	31.03.2020	30.04.2020	12.05.2020

Please find below the relevant links for further details:

- Extension of time granted by the Customs -
<https://www.mysst.customs.gov.my/assets/document/Annoucement/MAKLUMAN%20OPERASI%20DAN%20PERKHI DMATAN%20JKDM%20SEMASA%20PKP3.pdf>

Human Resources Development Fund (HRDF)

The summary for extension of time granted by the HRDF is as follows:

No	Levy contribution	Existing due date	Payment Deadline
1	March 2020 to August 2020	15.04.2020 to 15.09.2020	Exempted

Please find below the relevant links for further details:

- Extension of time granted by the HRDF - https://www.hrdf.com.my/wp-content/uploads/2016/12/HRDF-FAQ-on-6-Month-Levy-Exemption-29-03-2020_ENG_BM.pdf

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About us

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Crowe Malaysia is the 5th largest accounting firm in Malaysia and an independent member of Crowe Global. The firm in Malaysia has 13 offices, employs over 1,300 staff, serves mid-to-large companies that are privately-owned, publicly-listed and multinational entities, and is registered with the Audit Oversight Board in Malaysia and the Public Company Accounting Oversight Board in the US.

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