

Revised Return Form Filing Programme For The Year 2020

(updated on 28 April 2020)

The Inland Revenue Board of Malaysia issued an updated [Revised Return Form Filing Programme For The Year 2020](#) on 28 April 2020. Based on the said return form filing programme, the grace period for submission of income tax returns and payment of balance of tax for companies, co-operative societies, limited liability partnerships and trust bodies has been revised as follows:

Taxpayers	Period	Statutory Due Date	Revised Grace Period	Extended Due Date
Companies, Co-operative Societies, Limited Liability Partnerships And Trust Bodies	YA 2019 for accounting period ending:			
	31 July 2019	29 February 2020	2 months	30 April 2020
	31 August 2019	31 March 2020	2 months	31 May 2020
	30 September 2019	30 April 2020	3 months	31 July 2020
	31 October 2019	31 May 2020	3 months	31 August 2020
	30 November 2019	30 June 2020	3 months	30 September 2020
	31 December 2019	31 July 2020	3 months	31 October 2020
	YA 2020 for accounting period ending:			
	31 January 2020	31 August 2020	2 months	31 October 2020
	29 February 2020	30 September 2020	2 months	30 November 2020
31 March 2020	31 October 2020	2 months	31 December 2020	

Latest Update from the Royal Malaysian Customs Department (RMCD)

Following the further extension of the Movement Control Order (MCO), the RMCD issued a [Media Release](#) on 29 April 2020 to address the following key issues:

Penalty

The RMCD will give full remission on any penalties which may be imposed on the following returns with taxable periods ending 29 February 2020 and 31 March 2020 if the payment is made by **31 May 2020**:

- Sales tax or service tax for SST-02 returns
- Service tax for imported taxable service for SST-02A returns
- Tourism tax for TTx-03 returns
- Departure levy for DL-02 returns

Further, the RMCD will not take legal action against the taxpayers for offence committed in relation to late submission of the above returns with taxable periods ending 29 February 2020 and 31 March 2020.

Penalty in MYSST system

An [announcement](#) was posted in the RMCD's website that penalties on taxable periods ending 29 February 2020 and 31 March 2020 will still be generated in the MySST as usual. However, the RMCD will remit the penalties as soon as possible. In addition, the RMCD will also remit any Bill of Demand on penalties eligible for remission during the MCO period as soon as possible.

