



Movement Control Order

Tax Chat Special Edition

Audit / Tax / Advisory

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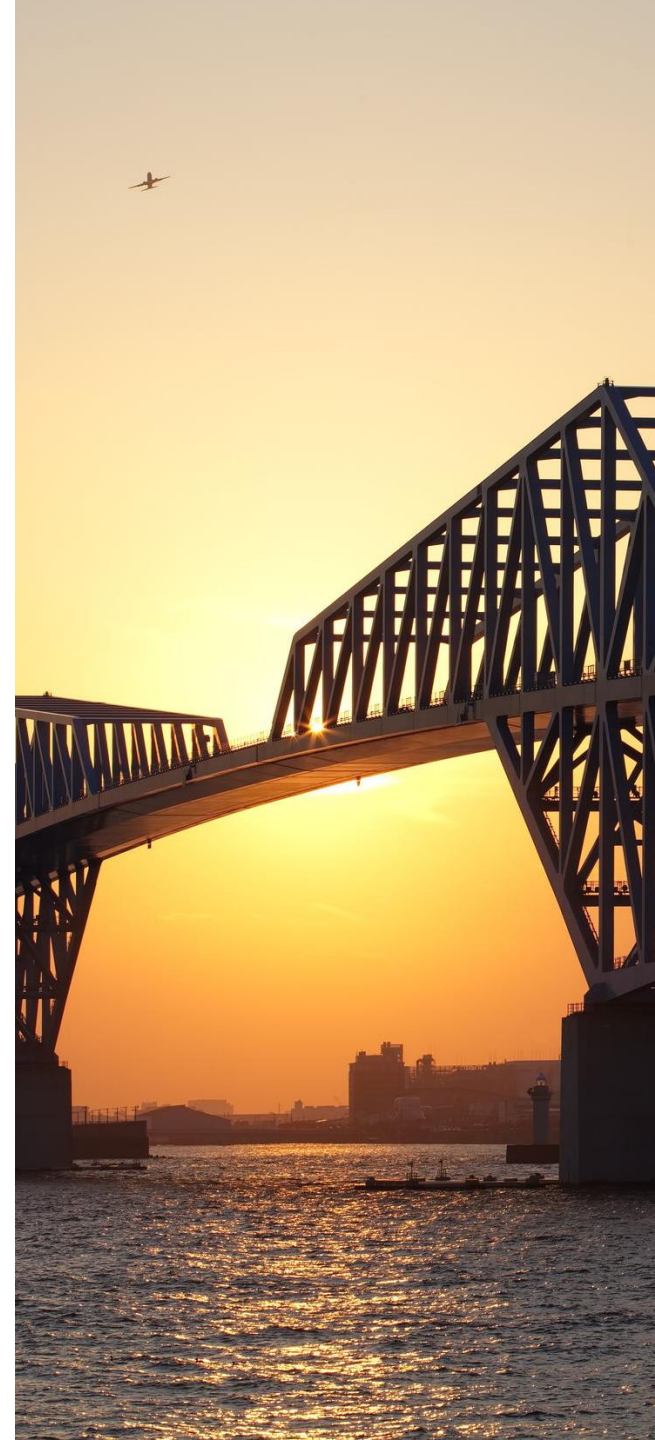
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Media Release by the Inland Revenue Board of Malaysia (IRBM)

Media Release by the IRBM



The government issued a Movement Control Order on 16 March 2020 for the purpose of imposing a partial lockdown of the country from between 18 March 2020 to 31 March 2020 due to the spread of the Covid-19 virus.

Following the issue of this Movement Control Order, the IRBM issued a media release to inform taxpayers on the following measures which have been taken by them during this period:

All IRBM's premises around Malaysia will be closed from 18 March 2020 to 31 March 2020

Media Release by the IRBM

Submission of income tax return form and payment of balance of tax

Taxpayers are encouraged to use the IRBM's online services via the ezHASiL platform.



Source: LHDN

Individual PIN number application through phone

Taxpayers who are submitting their tax returns for the first time through the e-filing system can apply for the e-filing PIN number via the [Customer Feedback Form](#) or [User Guide](#) on the IRBM's website or by contacting the Hasil Care Line (HCL) at **03-8911 1000 / 603-8911 1100 (overseas)**.

Media Release by the IRBM

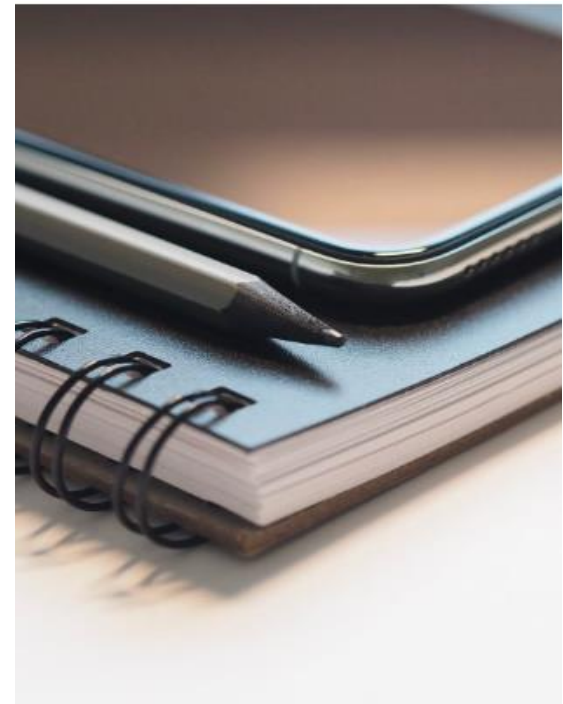
Administrator of Estate's / Organisation's e-filing PIN

The application for the above PINs can be made via the [Customer Feedback Form](#) on the IRBM's website by attaching the relevant documents as listed in this link:

https://ez.hasil.gov.my/CI/Bantuan_Anon.aspx

Forgot password

Taxpayers can reset their password through e-mail or through the phone number registered with the IRBM by clicking the "forgot password" menu at the ezHASiL portal.



Media Release by the IRBM

Further enquiries

Taxpayers who have any tax issues especially in relation to completion/submission of tax returns can contact the IRBM through the following channels:



- contact the Hasil Care Line (HCL) at **03-8911 1000 / 603-8911 1100 (overseas)**; or
- e-mail the Customer Care Officer at all branches; or
- use the HASiL Live Chat services provided at the IRBM's website.

Revised Return Form Filing Programme For The Year 2020

Revised Return Form Filing Programme For The Year 2020

The IRBM issued a [Revised Return Form Filing Programme For The Year 2020](#) to grant a grace period of two (2) months instead of the previous one (1) month for the filing of the following Income Tax Return Forms:

Taxpayers	Period	Statutory Deadline	Revised Grace Period
Employers	Return for The Year Of Remuneration 2019	31 March 2020	31 May 2020
Individuals, Partnerships, Associations, Deceased Persons' Estate And Hindu Joint Families	Return for the Year of Assessment (YA) 2019	30 April 2020	30 June 2020
		30 June 2020	31 August 2020
Companies, Co-operative Societies, Limited Liability Partnerships And Trust Bodies	YA 2019 for accounting period ending:		
	31 July 2019	29 February 2020	30 April 2020
	31 August 2019	31 March 2020	31 May 2020
	30 September 2019	30 April 2020	30 June 2020
	31 October 2019	31 May 2020	31 July 2020
	30 November 2019	30 June 2020	31 August 2020

Note: The grace period for filing of Income Tax Return Form for companies with accounting period ending 31 December 2019 remains unchanged i.e. by 31 August 2020.

Media Release by the Royal Malaysian Customs Department (RMCD)

Media Release by the RMCD

Submission of any returns / forms to RMCD

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 15 April 2020.

Penalty

Any penalty which may be due or imposed for the submission of the returns / forms to the RMCD on or before 15 April 2020 will be given full remission.

Payments

Payments via online and postal services are encouraged.



FAQ issued by the IRBM

FAQ issued by the IRBM

The IRBM issued a [FAQ](#) on 18 March 2020 to clarify on the various taxation related issues following the implementation of the Movement Control Order. The Movement Control Order is effective from 18 March 2020 until 31 March 2020 (hereinafter referred to as “Lockdown Period”). The FAQ provides clarifications on the following matters:

Submission of Forms

No.	Questions	Clarifications
1.	Will extension of time be given if taxpayers are required to furnish documents for tax audit or tax investigation cases during this Lockdown Period?	Extension of time is given until 30 April 2020.
2.	Will extension of time be given to furnish the Statement Of Monetary And Non-monetary Incentive Payment To An Agent, Dealer Or Distributor (Form CP58)?	Extension of time is given until 30 April 2020.
3.	Will extension of time be given to furnish the Notice of Appeal (Form Q) where the deadline falls between this Lockdown Period without furnishing the Application for Extension of Time to File Form Q (Form N)?	Extension of time is given until 30 April 2020 without the need to furnish Form N.

FAQ issued by the IRBM

Submission of Forms (cont'd)

No.	Questions	Clarifications
4.	<p>For cases on furnishing the Country-by-Country Reporting (CbCR) in respect of transfer pricing?</p> <p><i>*Country-by-Country Reporting (CbCR) is a form of reporting by multinational enterprises (MNEs) initiated by the Organisation for Economic Co-operation and Development (OECD) in the Base Erosion and Profit Shifting (BEPS) Action 13 Report.</i></p>	<p>Any CbCR or notification which is due on 31 March 2020 is given an extension of time until 30 April 2020.</p>
5.	<p>How about submission of Notification by Employer of Departure from the Country of an Employee (Form CP21), Notification of Commencement of an Employment (Form CP22), Notification of Cessation of Employment for Employment of Private Sector Employees (Form CP22A) or Notification of Cessation of Employment for Employment of Public Sector Employees (Form CP22B) during this Lockdown Period?</p>	<p>As there are no online version of these forms, the manual forms can be submitted starting from 1 April 2020.</p>
6.	<p>What are the alternatives when applying for the Certificate of Residence through the online system (e-Resident) if supporting documents have to be submitted to the IRBM for verification?</p>	<p>As the IRBM offices are closed during this Lockdown Period, manual applications can be made from 1 April 2020.</p>

FAQ issued by the IRBM

Submission of Forms (cont'd)

No.	Questions	Clarifications
7.	<p>How will the Tax Clearance Letters be given during this Lockdown Period ?</p> <p><i>*Tax Clearance Letter (Surat Penyelesaian Cukai [SPC]) is a letter issued by the IRBM to notify the employer of a deceased / retiring / resigning employee's tax liability to enable the employer to make the final payment of salary / compensation / gratuity to the employee.</i></p>	<p>Application for Tax Clearance Letters can be made through the online system (e-SPC) at anytime or through the IRBM's offices from 1 April 2020. All applications for Tax Clearance Letters will be processed from 1 April 2020.</p>
8.	<p>Will extension of time be given for furnishing the estimate of tax payable via Form CP204?</p>	<ul style="list-style-type: none"> The deadline for furnishing Form CP204 which falls within this Lockdown Period is extended until 30 April 2020. The deadline for furnishing the revised estimate (Form CP204A) for the 6th and 9th month which falls on 31 March 2020 is extended until 30 April 2020.
9.	<p>Will extension of time be given for the first (1st) payment of tax estimates as per the Instalment Scheme (Form CP500)?</p>	<p>The first (1st) instalment which should be made on 31 March 2020 is extended until 30 April 2020.</p>
10.	<p>How about submission of documents and payment of tax for Labuan entities during this Lockdown Period?</p>	<p>Extension of time for submission of documents and payment of tax is given until 30 April 2020.</p>

FAQ issued by the IRBM

Payments

No.	Questions	Clarifications
1.	Will there be any penalty imposed if there is any late payment of tax made during this Lockdown Period?	There will not be any penalty imposed.
2.	How to carry out transactions which exceed the limit allowed by internet banking?	<p>Payment of tax exceeding RM1 million can be made through Telegraphic Transfer. However, taxpayers must provide the payment details to the IRBM through fax (03-6201 9637) or through e-mail to HelpTTpayment@hasil.gov.my.</p> <p>The IRBM will not be able to update the taxpayer's ledger if the payment details are not provided.</p>
3.	How about withholding tax payments during this Lockdown Period?	<p>Payment of withholding tax, where the due date of payment falls within this Lockdown Period, can be made from 1 April 2020 until 30 April 2020.</p> <p>Payments can be made through Telegraphic Transfer. However, taxpayers are required to provide the payment details to the IRBM through fax (03-6201 9637) or through e-mail to HelpTTpayment@hasil.gov.my.</p>

FAQ issued by the IRBM

Payments (cont'd)

No.	Questions	Clarifications
4.	Will there be any penalty imposed on late payment of withholding tax that is due within this Lockdown Period?	Payment of withholding tax, where the due date of payment falls within this Lockdown Period, can be made from 1 April 2020 until 30 April 2020. There will not be any penalty imposed on late payment of withholding tax.
5.	Can the compound payment for the Monthly Tax Deduction (MTD) which is due within this Lockdown Period, be delayed?	Payments can be made before 30 April 2020.
6.	Will the IRBM delay the process of refunding tax credits?	Refund will be made as usual.

Real Property Gains Tax (RPGT)

No.	Questions	Clarifications
1.	Will extension of time be given for furnishing of RPGT returns and payments of RPGT?	For submission of RPGT returns and payments of RPGT, where the due date falls within this Lockdown Period, the due date for furnishing the said returns and payments is on 30 April 2020.

FAQ issued by the IRBM

Stamp Duty

No.	Questions	Clarifications
1.	Can the Sales and Purchase Agreement (SPA) for the purchase of house be stamped during this Lockdown Period?	<p>The SPA for the purchase of house can be stamped as follows:</p> <ul style="list-style-type: none"> i. The revenue stamp can be purchased at the post office. ii. Paste the revenue stamp of RM10.00 on top of the SPA for the purchase of house. iii. Cancel the revenue stamp by crossing it with a black pen and write down the current date on the revenue stamp. <p><i>*The above stamping procedure is only applicable to an instrument that is subject to fixed rate of duty under Item 4 of First Schedule to the Stamp Act 1949 such as SPA for purchase of house.</i></p>
2.	How can stamp duty assessment and payment on documents and agreements be done during this Lockdown Period?	STAMPS which is an Electronic Stamp Duty Assessment and Payment System via the IRBM's website can be used for stamp duty assessment and payment on documents and agreements.
3.	How can individuals who do not have business registered with the Companies Commission of Malaysia (CCM) stamp their documents during this Lockdown Period?	No stamping of documents can be done for this category of individuals during this Lockdown Period. Any stamping of documents can be done manually at the counter after 31 March 2020. No penalties will be imposed because extension of time is allowed until 30 April 2020 for all documents that are required to be stamped during this Lockdown Period.

FAQ issued by the IRBM

Stamp Duty (cont'd)

No.	Questions	Clarifications
4.	How can stamp duty payments be made online?	<ul style="list-style-type: none"> • Payments can be made online via the online payment tab (FPX medium) or via CIMB Bizz Channel online or Public Bank for cases which are with the “ready for stamp duty payment” status. • Print out the stamp certificate after payment is successful. • Paste the stamp certificate on top of the agreement as proof that payment has been made.
5.	Will there be any penalty if there is any late payment?	If the last day of payment in the stamp duty notice of assessment falls between the Lockdown Period, payments can still be made until 30 April 2020. No penalties for late payment will be imposed during this Lockdown Period.
6.	How can verification be done on the Stamp Certificate?	Verification can be done through: a) https://stamps.hasil.gov.my OR b) Phone applications (download the application “Semakan Ketulenan Sijil” (ANDROID / iOS)).

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