

# ADDITIONAL / AMENDMENTS TO TAX MATTERS DUE TO MOVEMENT CONTROL ORDER (MCO) IN MALAYSIA

Updated on 28 April 2020

# PAYMENTS TO RMCD (CUSTOMS OFFICE)

| No | Descriptions  | Extended Deadline of Payment          |
|----|---|---------------------------------------|
| 1  | <b>Sales Tax and Service Tax (SST) &amp; Tourism Tax</b> <ul style="list-style-type: none"><li>• For payments when the original deadline falls on 31 March 2020.</li><li>• For payments when the original deadline falls on 30 April 2020</li></ul> | <p>31 May 2020</p> <p>31 May 2020</p> |

# TAX FILING DEADLINES

| No | Tax Returns (Forms)  | Extended deadline of Filing    |
|----|--|--------------------------------|
| 1. | Form E   | 31 May 2020                    |
| 2. | Form BE  | 30 June 2020                   |
| 3. | Form B and P   | 31 August 2020                 |
| 4. | Form M/BT/MT/TF/TP/TJ<br>• Do not carry on business<br>• Carry on business | 30 June 2020<br>31 August 2020 |
| 5. | Form C/C <sub>1</sub> /PT/TA/TC  |                                |
|    | • Financial Year Ended<br>31/07/2019                                       | 30 April 2020                  |
|    | 31/08/2019   | 31 May 2020                    |
|    | 30/09/2019   | 30 July 2020                   |
|    | 31/10/2019   | 31 August 2020                 |
|    | 30/11/2019   | 30 September 2020              |
|    | 31/12/2019   | 31 October 2020                |

# TAX FILING DEADLINES

| No | Tax Returns (Forms)                       | Extended deadline of Filing |
|----|---|-----------------------------|
| 5. | Form C/C1/PT/TA/TC                        |                             |
|    | • Financial Year Ended<br>31 January 2020 | 31 October 2020             |
|    | 29 February 2020                          | 30 November 2020            |
|    | 31 March 2020                             | 31 December 2020            |

# OTHER FILING DEADLINES WITH INLAND REVENUE BOARD (IRB)

| No | Descriptions  | Extended Deadline of Filings  |
|----|---|---|
| 1. | Submission of tax estimation ( <b>CP 204 and CP 204A</b> ) which was originally within the MCO period   | 31 May 2020   |
| 2. | Submission of <b>revised tax estimate (CP 204)</b> in the 3 <sup>rd</sup> month instalment of year 2020 | An extension of time is given until 31 May 2020 for revision in the 3 <sup>rd</sup> month of instalment that falls in April 2020. |
| 3. | Submission of tax return for a Labuan Entity during MCO period.   | 31 May 2020   |

# TAX PAYMENTS WITH INLAND REVENUE BOARD (IRB)

| No | Descriptions   | Extended Deadline of Payment |
|----|--|------------------------------|
| 1. | All types of <b>tax estimates payments (CP 204/CP204A)</b> which are due on 15 April 2020 and 15 May 2020. | 31 May 2020                  |
| 2. | All type of income tax payments which should be paid during the MCO period.                                | 31 May 2020                  |

# ADDITIONAL TAX DEDUCTION FOR LANDLORD

| Additional Tax Deduction for Landlord  | Qualifying Person (Landlord)  | Supporting Documents to be Kept   | Excluded Type of Tenant (Tenant not classified as SME)   |
|--|---|---|--|
| <p>Tax Deduction for landlord who give rental discount of at least 30% to their tenant (SMEs); or waiver of the rental to SMEs for the month of April 2020 to June 2020.</p> | <p>Any tax payers (companies and non-companies)</p> <ul style="list-style-type: none"> <li>• Companies</li> <li>• Individuals</li> <li>• Cooperatives</li> <li>• Other business and non-business entities who rent business premise to any SMEs.</li> </ul> | <ul style="list-style-type: none"> <li>• Official tenancy agreement.</li> <li>• Rental Income Statement.</li> <li>• Certification of SME status of tenant.</li> <li>• Certification of reduced rental ( to be prescribed under the rules that are to be gazetted).</li> </ul> | <ul style="list-style-type: none"> <li>• Tenants that are public listed company on the main board.</li> <li>• Tenants that are subsidiaries of :               <ol style="list-style-type: none"> <li>a) Public listed companies on the main board;</li> <li>b) Multinational Corporations (MNCs);</li> <li>c) Government-Linked Companies (GLCs);</li> <li>d) Syarikat Menteri Kewangan Diperbadankan (MKDs); and</li> <li>e) State own enterprises.</li> </ol> </li> </ul> |