



INLAND REVENUE BOARD OF MALAYSIA

MOVEMENT CONTROL ORDER (MCO) 3.0

(Updated on 26 JUNE 2021)

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Further to the updated Frequently Asked Questions (FAQs) issued by the Inland Revenue Board of Malaysia ("IRBM") on 10 June 2021, the IRBM has now issued an updated FAQs on 26 June 2021 to announce the further extension of time for the filing of tax return and relaxation in respect of other tax matters during the MCO 3.0 period.

In addition, the Chartered Tax Institute of Malaysia has written to the IRBM to apply for confirmation on other tax matters during the MCO 3.0 period. The IRB has vide its letter dated 25 June 2021 responded to the CTIM's application and we have summarised the relaxation of tax related matters below.



FILING OF TAX RETURN

Extension of Time for Filing of Tax Return

The IRBM has granted extension of time for the submission of tax return and payment of the balance of tax payable for the taxpayers listed below:-

Category of taxpayers / Type of Forms	Financial Year End	Statutory deadline	Extended deadline granted by the IRBM
- Company (e-C)	1 October 2020 to 31 October 2020	31 May 2021	2 months from statutory deadlines
- Limited Liability Partnership (e-PT)			
- Unit Trust/Property Trust (TC/e-TC)	1 November 2020 to 30 November 2020	30 June 2021	
- Co-operative Societies (C1/eC1)	1 December 2020 to 31 December 2020	31 July 2021	
- Trust Bodies (TA/e-TA)			
- Real Property Investment Trusts / Property Trust Funds (TR)	1 January 2021 to 31 January 2021	31 August 2021	
- Business Trust (TN)			
- Individual (B/e-B)	N/A	30 June 2021	31 August 2021
- Non-resident individual (M/e-M)			
- Partnership (P/e-P)			
- Association (TF/e-TF)			
- Deceased Person (TP/e-TP)			
- Estate, Hindu Joint Family (TJ)			
Who Carry on Business			

FILING OF TAX RETURN (CONT'D)

Extension of Time for Filing of Tax Return of Labuan Entities

Subject matters	Response from the IRBM
Labuan entities carrying on other trading activities submitting tax return under Income Tax Act, 1967.	Extension of time given until 30 June 2021 for the tax returns for YA 2019 and YA 2020 (in respect of the financial year ended in January 2020 to October 2020). However, Labuan entities who are affected and are unable to submit the return forms before the extended deadline may apply further extension of time from the Labuan Branch of IRBM.
Submission of irrevocable election form (Form LE3) for the YA 2022 under Section 3A of the Labuan Business Activity Tax Act 1990 ("LBATA 1990") for a Labuan entity with financial year end of 31 March 2021 where the due date for submission falls on 30 June 2021.	Extension of time is given until 31 July 2021.

FILING OF TAX RETURN (CONT'D)

Extension of Time for Filing of Tax Return of Labuan Entities

Subject matters	Response from the IRBM
<p>Submission of the following return or Statutory Declaration under the LBATA 1990 for a Labuan entity for YA 2021 (in respect of the financial year ended in 2020):-</p> <ul style="list-style-type: none">- Return of Profits by A Labuan Entity (Form LE1) under Section 5 and subsection 2B(1A) of the LBATA 1990.- Statutory Declaration (Form LE4) under Section 5 of the LBATA 1990 or Statutory Declaration (Form LE5) under Section 10 of the LBATA 1990.	<p>Extension of time is given until 31 August 2021 as stated in the letter dated 11 March 2021 issued by the Labuan Branch of IRBM to the Association Of Labuan Trust Companies (ALTC).</p>

FILING OF TAX RETURN (CONT'D)

Extension of Time for Filing of Petroleum Tax Return and Payment of tax

Subject matters	Response from the IRBM
<p>Submission of petroleum return form (Form CPP and Form CPE) under the Petroleum (Income Tax) Act 1967 (“PITA 1967”) for taxpayers with financial year ending in the month of October 2020 until January 2021.</p>	<p>Two months extension of time (from the statutory deadline) is given for the following submission of Form CPP and Form CPE:</p> <ul style="list-style-type: none">- Tax return for the year of assessment (YA) 2020 for those with accounting period ending from 1 October 2020 until 31 December 2020;- Tax return for the YA 2021 for those with accounting period ending 31 January 2021.

TAX PAYMENT

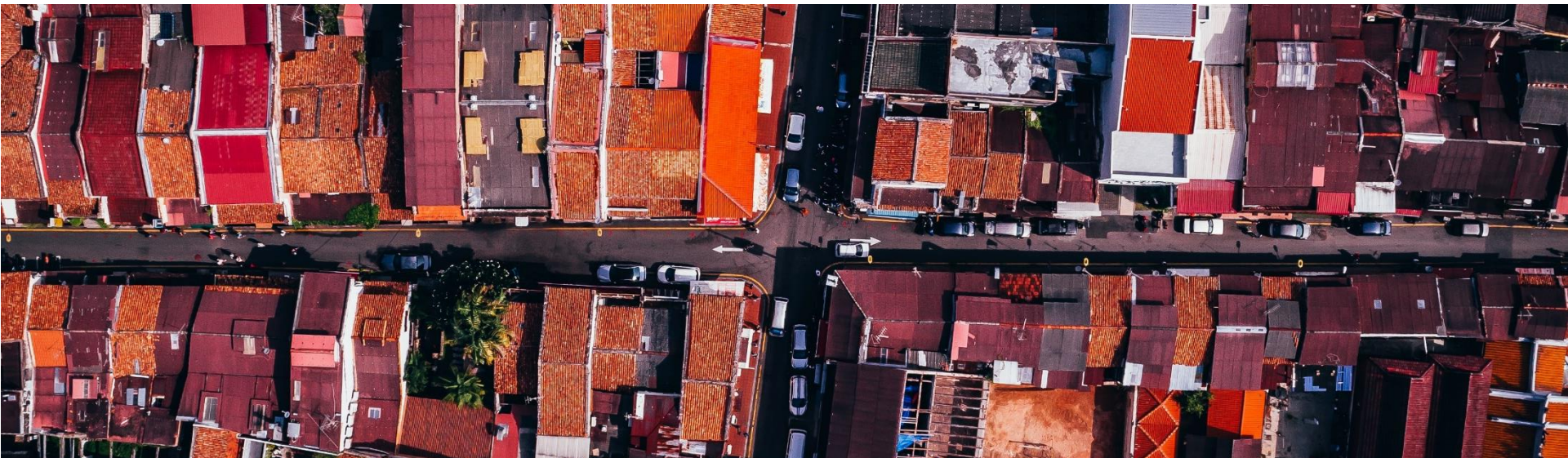
Subject matters	Response from the IRBM
Due date for the remittance of withholding tax which falls during the MCO 3.0 period (i.e. 1 June 2021 to 28 June 2021).	No extension of time is given during the MCO 3.0 period. Taxpayers can make withholding tax payment through telegraphic transfer and thereafter submit the complete payment documents to the IRBM via fax at 03-62019637 or email to HelpTTpayment@hasil.gov.my .
Application for deferment of CP204 tax instalments payment from April 2021 to December 2021.	Taxpayers whose businesses are affected by COVID pandemic may apply for deferment of tax instalment payment by submitting the application together with relevant supporting documents to the IRBM via email at cp204pemerksa@hasil.gov.my . Applications will be considered based on the merits of each case.
Application for deferment of CP500 tax instalments payment for the months of May, July, September and November 2021.	Taxpayers whose businesses are affected by COVID pandemic may apply for deferment of tax instalment payment by submitting the application together with relevant supporting documents to the IRBM branch handling the taxpayer's file. Applications will be considered based on the merits of each case.

TAX PAYMENT (CONT'D)

Subject matters	Response from the IRBM
Taxpayers who failed to obtain approval or are not qualified for deferment of payment of penalties or increase in tax to Year 2022 under PEMERKASA.	Extension of time for 30 days from the original payment due date is given for the payment of compound or penalty falling during the period from 1 June 2021 to 28 June 2021.
Extension of time for payment of Monthly Tax Deduction due on 15 June 2021.	No extension of time is given. Payments can be made online using e-PCB, e-Data PCB and e-CP39.
Application for deferment for tax instalment payments relating to tax audit cases.	<p>Taxpayers wishing to apply to re-schedule the tax instalment payment or deferment of penalty payment to Year 2022 is required to submit applications together with relevant supporting documents (such as cash flows statement etc.) to the IRBM branch handling the Company's file.</p> <p>Applications can be made by any taxpayers affected by COVID pandemic. Consideration will be given based on merits of each case.</p>
Application for re-schedule of tax instalment payments or deferment of penalty payment relating to tax investigation cases.	Assessments issued and payment of tax are based on the agreement or letter of undertaking signed. Taxpayers wishing to apply to re-schedule the tax instalment payment or deferment of penalty payment to Year 2022 may submit applications to the IRBM. Consideration will be given based on merits of each case.

STAMP DUTY

Subject matters	Response from the IRBM
<p>Stamping of documents where the due date falls during the MCO 3.0 period (i.e. 1 June 2021 to 28 June 2021).</p>	<p>Extension of time of 30 days is given from the due date for stamping or payment of stamping fee.</p> <p>For cases other than the categories mentioned above, appeals will be considered based on the merits of each case.</p>



SUBMISSION OF OTHER TAX FORM AND TAX RELATED DOCUMENTS

Subject matters	Response from the IRBM
Submission of CP204, CP204A and CP502 where the due date falls in the month of June 2021.	Extension of time is given until 31 July 2021.
Revision of estimate of tax payable (CP204) in the third month where the instalment falls in Year 2021.	<p>Revision of estimate of tax payable in the third month is a special approval granted by the Government under the Economic Stimulus Package in Year 2020 and is not applicable during MCO 3.0 period.</p> <p>Taxpayers may revise the estimate of tax payable in the 6th or 9th month of the basis period by submitting CP204A.</p>
Submission of additional information or documents in relation to tax review findings letter for tax audit cases.	Taxpayers are required to respond within 18 days from the date of the case review findings letter issued by the IRBM. Taxpayers may submit application for extension of time to the IRBM. Consideration will be given based on merits of each case.

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