



INLAND REVENUE BOARD OF MALAYSIA

MOVEMENT CONTROL ORDER (MCO) 3.0

(Updated on 3 JUNE 2021)



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To combat the worsening Covid-19 pandemic situation in Malaysia, the Prime Minister had on 28 May 2021 announced the implementation of Movement Control Order (MCO) 3.0 for a period of 14 days from 1 June 2021 to 14 June 2021.

In response to the implementation of MCO 3.0, the Inland Revenue Board (IRB) has issued Frequently Asked Questions (FAQs) and Media Statement on tax matters during the Movement Control Order (MCO) 3.0 updated on 2 June 2021 and 3 June 2021 respectively to address taxpayers' queries on the extended due dates for filing of tax returns, remittance of tax payments and other tax obligations. Taxpayers who are affected during the MCO 3.0 period may file an appeal to the IRB by providing supporting documents.

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1. IRB's operations

- ▶ The Inland Revenue Board (IRB) will provide several services to taxpayers to facilitate tax matters during the MCO 3.0 period. The information on operations/services available are as follows:-

Type of services	Operating hours
<p>IRB's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching)</p> <p>Payment by Cash and Cheque:</p> <ul style="list-style-type: none">(a) Withholding Tax(b) Public Entertainer(c) Real Property Gains Tax By Acquirer(d) Compound <p>Payment by Debit and Credit Card:</p> <ul style="list-style-type: none">(a) Income Tax(b) Other taxes <p>Note: Other services are provided online only</p>	<p>Monday to Friday (8:00 am to 12:00 noon) Closed on Saturday and Sunday</p>

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Type of services	Operating hours
Stamp Duty Counter at IRB Branch	Monday to Friday (8:00 am to 12:00 noon) (By appointment only) Closed on Saturday and Sunday Note: The appointment is only open to individuals who are not registered under the <i>Stamp Assessment And Payment System</i> (STAMPS) and need to be made via phone call or email to the respective Stamp Duty Counter branches listed here .
MyTax (ezHasil)	Available 24 hours
Phone calls to Hasil Care Line (Call Centre)	Monday to Friday (9:00 am to 4:00 pm) Closed on Saturday and Sunday
Hasil Live Chat	Monday to Friday (9:00 am to 5:00 pm) Closed on Saturday and Sunday

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The following counters are closed during MCO 3.0 period:-

- Customer Service Counter (Tax services)

- Bantuan Khas Kerajaan Counter at IRBM Branch

- Satelit Office

- Revenue Service Centre (PKH)

- LHDNM Office at Urban Transformation Centre (UTC)

- Business Registration and Business License Renewal at IRBM Kuching Branch

- ▶ Please click [here](#) for full information on operations/services available. For further enquiries, taxpayers may raise queries through the [Feedback Form](#) available at the IRB's official portal.

MyTAX (ezHasil)

Subject matters	IRB's comment
Application for e-filing PIN number	<p>Application can be made through Customer Feedback Form available at IRB's Official Portal at:</p> <p>https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY/</p>
Registration of income tax number	<p>i. Registration of income tax number for individual / company / employer / partnership / Limited Liability Partnership (LLP) can be applied via online through the e-Daftar application as follows:</p> <p>https://edaftar.hasil.gov.my/</p> <p>ii. For Associations, Deceased Person's Estate, Hindu Joint Families, Unit Trusts/ Property Trusts, Co-operative Societies, Trust Bodies, Real Estate Investment Trusts / Property Trust Funds and Business Trusts, application can be submitted through:</p> <p>http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=5&bt_posi=1&bt_unit=3&bt_sequ=1/</p> <p>The relevant Customer Care Officer (CCO) from the selected branch will receive and process the application for registration of income tax number.</p>
Forgot e-filing password	<p>i. Taxpayers who have a registered e-mail address or handphone number with the IRB is able to reset the password by clicking on the 'Forgot Password' button at ezHASil website.</p> <p>ii. Taxpayers who do not have a / change in the registered e-mail address or handphone number can update the information through Customer Feedback Form available at IRB's Official Portal at:</p> <p>https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/</p>

SUBMISSION OF TAX RETURN

Subject matters	IRB's comment																		
Submission of return forms via e-filing / manually	<p>1. Companies</p> <p>No further extension of time is given during MCO 3.0. The extension of time for submission of tax returns is as per Tax Filing Programme for Year 2021 issued by the IRB. The submission deadlines for the respective year end are as follows:-</p> <p>a. Company Return Form for the Year of Assessment 2020</p> <table border="1" data-bbox="797 651 2004 1038"> <thead> <tr> <th>Close of the accounting period</th> <th>Statutory deadline</th> <th>Extended deadline (as stated in the Return Form Filing Programme)</th> </tr> </thead> <tbody> <tr> <td>31 October 2020</td> <td>31 May 2021</td> <td>30 June 2021</td> </tr> <tr> <td>30 November 2020</td> <td>30 June 2021</td> <td>31 July 2021</td> </tr> <tr> <td>31 December 2020</td> <td>31 July 2021</td> <td>31 August 2021</td> </tr> </tbody> </table> <p>b. Company Return Form for the Year of Assessment 2021</p> <table border="1" data-bbox="797 1150 2004 1378"> <thead> <tr> <th>Close of the accounting period</th> <th>Statutory deadline</th> <th>Extended deadline (as stated in the Return Form Filing Programme)</th> </tr> </thead> <tbody> <tr> <td>31 January 2021</td> <td>31 August 2021</td> <td>30 September 2021</td> </tr> </tbody> </table>	Close of the accounting period	Statutory deadline	Extended deadline (as stated in the Return Form Filing Programme)	31 October 2020	31 May 2021	30 June 2021	30 November 2020	30 June 2021	31 July 2021	31 December 2020	31 July 2021	31 August 2021	Close of the accounting period	Statutory deadline	Extended deadline (as stated in the Return Form Filing Programme)	31 January 2021	31 August 2021	30 September 2021
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SUBMISSION OF TAX RETURN

Subject matters	IRB's comment			
Submission of return forms via e-filing / manually	2. Individuals, Resident Individuals (Knowledge /Expert Workers), Non-Resident Individuals, Non-Resident Individuals (Knowledge / Expert Workers), Partnerships, Associations, Deceased Persons Estate and Hindu Joint Families carrying on business			
Taxpayer		Statutory deadline	Extended deadline (as stated in the Return Form Filing Programme)	Further extension of time (as stated in the FAQs updated on 2 June 2021)
Resident individuals (Form B / e-B / BT / e-BT)	30 June 2021	15 July 2021	31 July 2021	
Non-resident individuals (Form M / e-M / MT / e-MT)				
Partnerships (Form P / e-P)				
Associations (Form TF / e-TF)				
Deceased persons' estate (Form TP / e-TP)				
Hindu Joint Families (Form TJ)	30 June 2021	N/A	31 July 2021	

SUBMISSION OF FORMS AND OTHER DOCUMENTS

Subject matters	IRB's comment
Submission of revised estimate of tax payable (CP 502 & CP 204A) where the due date falls in the month of June 2021	Extension of time is given until 31 July 2021.
Submission of Form CP 204 and CP 204B where the due dates falls in the month of June 2021	<p>Extension of time is given until 31 July 2021.</p> <p>Form CP 204B is to be submitted via post or courier.</p>
Submission of Form CP 58 where the due date falls within MCO 3.0 period	Application for extension of time must be submitted via letter / email to the IRBM Branch which handles the case and the appeal will be considered based on the merits of the case.
Submission of Form Q where the due date falls within MCO 3.0 period	<p>Application for extension of time must be made in writing by completing Form N and submitting to the IRBM Branch. The appeal will be considered based on the merits of the case.</p> <p>Taxpayer is required to file a Form N and state that the reason for applying the extension of time is due to the implementation of the MCO 3.0.</p>

SUBMISSION OF FORMS AND OTHER DOCUMENTS

Subject matters	IRB's comment
Submission of Country-by-Country Reporting (CbCR) where the due date falls within MCO 3.0 period	Application for extension of time must be submitted in writing to the Department of International Taxation. The appeal will be considered based on the merits of the case.
Other alternatives available in the event e-Residence cannot be used as supporting documents	<p>Application can be submitted to the IRB as follows:-</p> <ul style="list-style-type: none"> i. Appointment; or ii. Email at lhdn_int@hasil.gov.my. <p>For further information, taxpayers can refer to the official website of the IRB.</p>
Submission of Form CP 22 within MCO 3.0 period	Form CP 22 can be submitted through Customer Feedback Form available at IRBM's official portal.
Application for tax clearance letter (TCL) within MCO 3.0 period	<p>Application can be submitted as follows:</p> <ul style="list-style-type: none"> i. e-SPC; ii. Customer Feedback Form available at IRBM's Official Portal. <p>For the submission of income tax return form which does not have the e-Filing facility, the form can be submitted by post or appointment only. Processing of TCL application will be made after receiving complete documents and information by the IRB.</p>

TAX PAYMENT

Subject matters	IRB's comments
Extension of time for CP204 tax instalment payments due on 15 June 2021	No extension of time is given.
Extension of time for other tax instalment payments relating to audit and investigation due in the month of June 2021	No extension of time is given.
Extension of time for submission of Monthly Tax Deduction (MTD) data and payment of Monthly Tax Deduction / CP38 for the month of May 2021 remuneration due on 15 June 2021.	No extension of time is given. Payment can be made through online using e-PCB, e-Data PCB and e-CP39.
Deferment of compound payments due in the month of June 2021	No extension of time is given for the compound payments due in June 2021.
Re-scheduling of tax instalment payments	Taxpayers wishing to apply to re-schedule the tax instalment payment is required to submit application together with relevant supporting documents (such as cash flows etc.)

APPEAL AND PENALTY PAYMENT

Subject matters	IRB's comments
Application for appeal on penalty imposed	<p>Taxpayer may appeal on penalty imposed for the following cases through the branch handling the Company's file:</p> <ul style="list-style-type: none">i. Unpaid penalties;ii. Penalties imposed and subject to instalment schedule.
Application for appeal on tax increase	<p>The application for appeal on tax increase may be submitted through Customer Feedback Form available at IRBM's official portal.</p>
Application for deferment of payment of outstanding penalty to year 2022	<p>Taxpayers may apply for the deferment of penalties payment to Year 2022 on the condition that principal amount of tax is being made. The penalties eligible for this scheme are income tax, real property gains tax and stamp duty.</p> <p>The application for deferment may be submitted through Customer Feedback Form available at IRB's official portal.</p>

REAL PROPERTY GAINS TAX (RPGT)

Subject matters	IRB's comments
Extension of time for the submission of Real Property Gains Tax (RPGT) return forms due in the month of June 2021	Extension of time is given until 31 July 2021.
Appeal on RPGT penalty	Consideration will be given based on merits of the case.

STAMP DUTY

Subject matters	IRB's comments
Appeal on stamp duty penalty	Taxpayers may submit application for waiver/cancellation on penalty and consideration will be given based on the merits of each case.
Extension of time for stamping of documents which cannot be done during the MCO 3.0 period	Application for extension of time must be made within 30 days from the date of documents and the appeal will be considered based on the merits of the case.

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