

Extended Deadlines for Submission of Return Forms and Payment of Tax during MCO Period

	Extended Deadlines
Return Forms - Employers Filing of Return Form of Employer ["Form e-E"] for remuneration year 2019	Extension of 2 months, i.e. until 31 st May 2020
Return Form – Individual / Partnership / Association / Deceased Persons' Estate / Hindu Joint Families Filing of Income Tax Return Form ["ITRF"] for year of assessment ["YA"] 2019 for taxpayers not carrying on a business (i.e. Forms e-BE, e-BT, e-M, e-TF, e-TP, TJ) Filing of ITRF for YA 2019 for taxpayers carrying on a business (i.e. Forms e-B, e-M, e-P, e-TP)	Extension of 2 months, i.e. until 30 th June 2020 Extension of 2 months, i.e. until 31 st August 2020
Return Form – Companies / Co-operative Society / Limited Liability Partnership / Trust Bodies Filing of ITRF for YA 2019 (i.e. Forms e-C, e-C1, e-TA, e-TC, TR, TN) for those with accounting year ended 31 st July 2019 to 31st December 2019	Extension of 2 months from statutory due date, i.e. until 30 th April 2020 to 30th September 2020 depending on accounting year end
Form CP204B Submission of notification of change in accounting period (i.e. Form CP204B) due during the period from 18 th March 2020 to 14 th April 2020	Extended until 30 th April 2020
Tax Estimates and Payments Submission of tax estimate due during the period from 18 th March 2020 to 14 th April 2020	Extended until 30 th April 2020
Submission of revision of tax payable for companies in the 3 rd month instalments (i.e. April 2020 for December year-end)	Extended until 30 th April 2020
Payment for the tax instalment due on or before 15 th April 2020 for companies (i.e. April 2020 instalment)	Extended until 30 th April 2020

	Extended Deadlines
Deferment of Tax Instalments <p>Companies related to tourism industry (i.e. travel agencies and airlines), including SME Status, are eligible for deferment of tax instalment for 6 months (i.e. April 2020 until September 2020)</p> <p>Companies with SME status other than those related to tourism industry are eligible for deferment of tax instalment for 3 months (i.e. April 2020 until June 2020)</p> <p>Individuals (with income other than employment income) are eligible for deferment of the first and second instalments (i.e. March 2020 and May 2020 instalments)</p>	<ul style="list-style-type: none"> • Deferred automatically by IRB • No payment for deferred amount is required • Balance of tax (if any) to be settled upon submission of tax return
Other Types of Payments <p>Payment of withholding tax due during the period from 18th March 2020 to 14th April 2020</p> <p>Submission of MTD data and remittance of MTD / Payments under Form CP38 for March remuneration</p>	<ul style="list-style-type: none"> • Deferred automatically by IRB • No payment for deferred amount is required • Balance of tax (if any) to be settled upon submission of tax return <p>Extended until 30th April 2020</p> <p>Extended until 30th April 2020</p>
RPGT <p>Submission of RPGT Return and payment of RPGT payable when the due date falls during the period from 18th March 2020 to 14th April 2020</p>	<p>Extended until 30th April 2020</p>
Sales Tax Returns / Service Tax Returns and its Payments <p>Submission of sales tax returns or service tax returns and its payments which are due on 31st March 2020</p>	<p>Extended until 30th April 2020</p>