

Extended Deadlines for Submission of Return Forms and Payment of Tax during Phase One of the Recovery Plan [hereinafter refer to as “this Period”]
I. Submission of Return Forms / Prescribed Forms

	Remarks
Return Forms – Individuals (Resident & Non-resident / Resident & Non-resident Knowledge / Expert Worker), Partnership, Association, Deceased Person’s Estate and Hindu Joint Families	
Filing of Income Tax Return Form [“ITRF”] for year of assessment [“YA”] 2020 for taxpayers carrying on a business (i.e. Forms e-B, e-M, e-BT, e-MT, e-P, e-TF, e-TJ and e-TP)	Extension of time be given until 31st August 2021
Return Form – Companies, Limited Liability Partnership, Co-operative Society, Trust Bodies, Unit Trusts / Property Trusts, Real Estate Investment Trusts / Property Trust Funds and Business Trusts	
Filing of ITRF for YA 2020 with accounting period ended 1st October 2020 until 31st December 2020 (i.e. Forms e-C, e-PT, e-C1, e-TA, e-TC, TR and TN)	Extension of 2 months from statutory due date, i.e. until 1st July 2021 to 30th September 2021 , depending on accounting year end
Filing of ITRF for YA 2021 with accounting period ended 1st January 2021 until 31st January 2021 (i.e. Forms e-C, e-PT, e-C1, e-TA, e-TC, TR and TN)	Extension of 2 months from statutory due date, i.e. until 1st October 2021 to 31st October 2021 , depending on accounting year end
Filing of ITRF for YA 2021 with accounting period ended 1st February 2021 until 31st December 2021 (i.e. Forms e-C, e-PT, e-C1, e-TA, e-TC, TR and TN)	Extension of time as per the <i>updated 2021 Return Form Filing Programme</i> remains unchanged
Other Prescribed Forms	
Submission of tax estimate (Form CP204) and notification of change of accounting period (Form CP204B) which is due in June 2021	Extension of time be given until 31st July 2021 . Form CP204B needs to be submitted by post or courier.
Submission of revision of tax estimates (Forms CP500 and CP204A) which is due in June 2021	Extension of time be given until 31st July 2021
Submission of Notification of New Employee (Form CP22) within this Period	Can be submitted through Customer Feedback Form available at the IRB’s official portal

	Remarks
Submission of Notice of Appeal to the Special Commissioners of Income Tax (Form Q) which is due within this Period	Application for extension of time must be done in writing by filing Form N to the respective IRB's branch which handles the case
Submission of Country-by-Country Reporting (CbCR) where the financial year-end falls within this Period	Application for extension of time must be submitted in writing to Department of International Taxation. The appeal will be considered based on the merits of the case.
Application for tax clearance letter within this Period	<p>Application can be submitted via:-</p> <ul style="list-style-type: none"> • e-SPC; or • Customer Feedback System <p>For submission of ITRF which does not have the e-Filing facility, the ITRF can be submitted by post or appointment only.</p> <p>Processing of the tax clearance letter application will be made after receiving complete documents and information.</p>
Submission of revision of tax estimates for instalment falling in the 3 rd month of 2021	No revision is allowed for the 3 rd month instalment. Taxpayers must submit the relevant Form e-CP204A in the 6 th / 9 th month of the basis period

II. Payments

	Remarks
Payments for tax estimate instalment which are due in June 2021	No extension of time is given. Taxpayers can make payment via online services.
Payments for other tax instalment relating to audit and investigation which are due in June 2021	No extension of time is given. Taxpayers can make payment via online services.
Submission of monthly tax deduction ["MTD"] data and remittance of MTD / CP38 instalment due on 15 th June 2021	No extension of time is given. Taxpayers can make payment via online services.

	Remarks
Compound and penalty payments which are due to be paid from 1 st June 2021 to 28 th June 2021	Extension of time is given up to 30 days from the initial due date for payment
Rescheduling of tax instalment payments	Taxpayer is required to submit the application with the relevant documents such as cash flow documents
Payment for withholding tax which are due to be paid within this Period	No extension of time is given. Withholding tax payment can be made via telegraphic transfer / interbank GIRO / electronic fund transfer by furnishing complete payment details to IRB via fax or email

III. Appeal and Penalty Payment

	Remarks
Appeal on penalty imposed	Taxpayer may submit an application for appeal on:- <ul style="list-style-type: none"> • unpaid penalties; • penalties that have been imposed and subject to instalment schedule
Appeal on tax increase	Taxpayer may submit an application for appeal on tax increase through Customer Feedback Form available at the IRB's official portal
Deferment of payment of any outstanding penalty imposed to year 2022	Taxpayer may submit an application for deferment of payment through Customer Feedback Form available at the IRB's official portal

IV. Real Property Gains Tax ["RPGT"]

	Remarks
Submission of RPGT returns which is due in this Period	Extension of time be given until 31 st August 2021
Payment of Section 21B of the RPGT Act 1976 that falls in this Period	Extension of time be given until 31 st August 2021
Appeal on penalty	The appeal will be considered based on the merits of the case

V. Stamp Duty

	Remarks
Extension of time given for stamping that cannot be done within this Period	Extension of time for 30 days be given from the due date for submission of stamping application or payment for instruments where the due date falls in this period.
Appeal on penalty	For other cases, appeal will be considered based on the merits of the case Will be considered based on the merits of the case