



IRB/RMCD's Response to COVID-19 and Movement Control Order

To Our Valued Clients

In response to the on-going COVID-19 pandemic affecting the nation, the Government of Malaysia has implemented the Movement Control Order ["MCO"] from 18th March 2020 to 31st March 2020 to curb the outbreak. Following this, the Inland Revenue Board ["IRB"] has issued a press statement notifying the closure of all its premises throughout Malaysia during this period. At the same time, the IRB has put in place certain measures to assist taxpayers impacted by the COVID-19 pandemic and global economic downturn to manage their tax compliance matters and ease their financial burden.

Some of the measures introduced by the IRB to help taxpayers during these challenging times are:-

1. Employers are given 2-month's extension of time i.e. until 31st May 2020 for filing of the Return Form of Employer ["Form e-E"] for remuneration year 2019;
2. Individuals / partnerships / associations / deceased persons' estate / Hindu joint families carrying on business are allowed 2-month's extension of time, i.e. until 31st August 2020 for filing of the income tax return form ["ITRF"] for the year of assessment ["YA"] 2019. Similarly, those not carrying on business are also allowed 2-month's extension of time (i.e. until 30th June 2020) for filing of the said ITRF (e.g. Forms e-BE, e-BT, e-M, e-MT, e-TF, e-TP, TJ) for the YA 2019.
3. Companies / co-operative societies / limited liability partnership / trust bodies (with accounting period ended 31st July 2019, 31st August 2019, 30th September 2019, 31st October 2019 and 30th November 2019) are given 2-month's extension of time from the statutory due date for filing of the ITRF (i.e. Forms e-C, e-C1, e-PT, e-TA, e-TC, TR, TN).
4. Submission of revision of estimate of tax payable for companies in the 3rd instalment month (for instance, April 2020 is the 3rd instalment month for December year-end companies) and the payment for the 3rd instalment will be extended until 30th April 2020.
5. Payment for the first instalment under the instalment scheme ["Form CP500"] for individuals (with income other than employment income) is extended until 30th April 2020.
6. Payment of withholding tax due that falls during the period from 18th March 2020 to 31st March 2020 can be deferred until 30th April 2020 without penalty.
7. Submission of real property gains tax ["RPGT"] return and payment of RPGT payable that falls during the period from 18th March 2020 to 31st March 2020 can be deferred until 30th April 2020 without penalty.

As regards sales and service tax returns, Royal Malaysian Customs Department ["RMCD"] has on 17th March 2020 announced that the due date for submission of returns (i.e. sales tax returns or service tax returns) for the taxable period ended 31st March 2020 will be extended to 15th April 2020. In the event that any late submission penalty is imposed on the aforesaid return which is submitted during the permissible extended period (i.e. from 1st April 2020 to 15th April 2020), such penalty will be remitted in full by RMCD.

For further information, kindly refer to the following:-

- [The IRB's press statement on office closure;](#)
- [Return form filing programme for the year 2020;](#)
- [Frequently asked questions published by the IRB on tax matters during the MCO period;](#) and
- [Notification made by RMCD on 17th March 2020 following the announcement of the MCO by the Government.](#)

Please do not hesitate to contact us if you need any clarification on the foregoing.

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