



Taxavvy

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Movement Control Order -
Grace period for filing of tax
returns and payment of tax
(IRB's clarification)

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IRB's clarification on revised grace period for filing of returns

In TaXavvy Issue 10-2020 dated 17 March 2020, we have pointed out that clarification is required from the authorities on whether the grace period of 2 months also applies to manual filings for taxpayers listed under Category 3 (refer table below). The IRB has clarified that the grace period of 2 months applies to both tax returns which are filed electronically and manually (postal or hand delivery).

The revised grace period set out in TaXavvy Issue 10-2020 is reproduced below for your reference:

Taxpayer	Form	Period	Statutory filing deadline	Filing deadline (15 days / 1 month grace period)	Revised filing deadline (2 months grace period)
<i>1. Employers</i>	E / e-E	Year of remuneration 2019	31 March 2020	30 April 2020	31 May 2020
<i>2. Individuals, partnerships, associations, deceased persons' estate and hindu joint families</i>	BE, e-BE, m-BE, B, e-B, P, e-P, BT, e-BT, M, e-M, MT, e-MT, TF, e-TF, TP, e-TP, TJ	Year of assessment (YA) 2019	30 April 2020	Not carrying on business - 15 May 2020 (e-filing)	Not carrying on business - 30 June 2020
			30 June 2020	Carrying on business - 15 July 2020 (e-filing)	Carrying on business - 31 August 2020
<i>3. Companies, co-operative societies, limited liability partnerships, trust bodies, unit trusts / property trusts, real estate investment trusts / property trust funds, business trusts and Petroleum Income Tax cases</i>	e-C, C1, e-C1, PT, e-PT, TA, e-TA, TC, e-TC, TR, TN, CPE. e-CPE. CPP, e-CPP 2019	YA 2019 for accounting period ending:	31 July 2019	29 February 2020	31 March 2020
			31 August 2019	31 March 2020	30 April 2020
			30 September 2019	30 April 2020	31 May 2020
			31 October 2019	31 May 2020	30 June 2020
			30 November 2019	30 June 2020	31 July 2020

To recap

Filing of tax returns and payment of balance of tax payable

The 2 months grace period given for the filing of tax returns is also applicable to the payment of balance of tax payable in respect of the respective qualifying taxpayers.

Qualifying accounting periods

In respect of taxpayers under Category 3 (refer table in previous page), the 2 months grace period is only given to taxpayers with accounting periods ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019.

Therefore, the previous grace period of 1 month continues to apply to taxpayers within Category 3 with other financial year-end. For example, for companies with accounting period ending on 31 December 2019, the filing deadline for year of assessment 2019 remains at 31 August 2020 (with a grace period of 1 month from the statutory filing deadline of 31 July 2020).



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