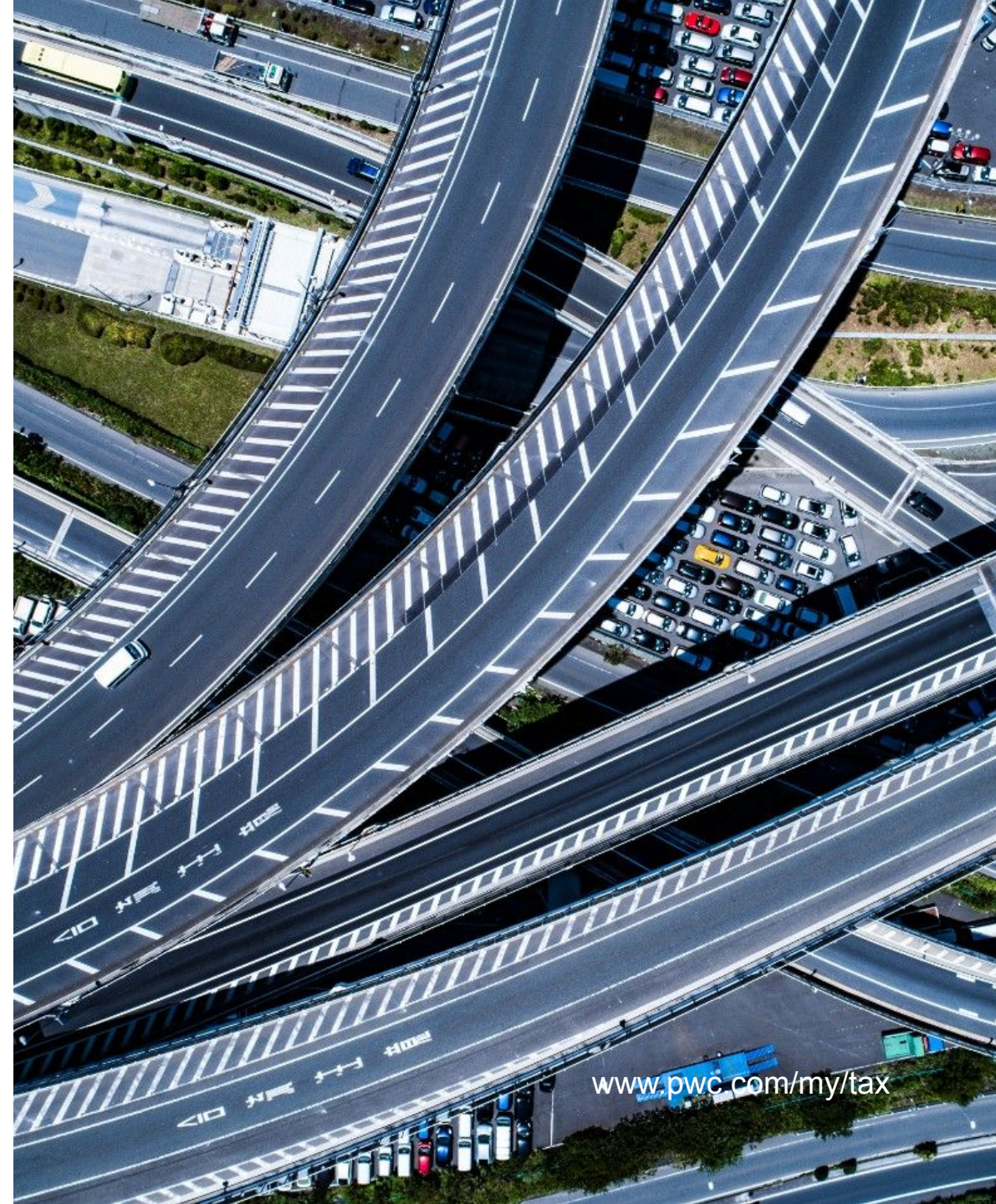




# Taxavvy

19 March 2020 | Issue 12-2020

## Movement Control Order - Frequently Asked Questions



[www.pwc.com/my/tax](http://www.pwc.com/my/tax)

## Movement Control Order - FAQs on Tax

Further to the measures announced via the IRB Media Statement on 17 March 2020 which includes the revised grace period for filing of returns (see TaXavvy Issues 10-2020 and 11-2020), the IRB has issued a list of FAQs in relation to other taxation matters during the Movement Control Order Period from 18 March 2020 to 31 March 2020 (“MCO Period”).

Under the FAQs, the due date for various tax obligations including the submission of returns/forms/notification and payments which are due within the MCO Period is deferred to **30 April 2020**.



| Item   | FAQ reference |
|--|---------------|
| <b>Closure of IRB's offices</b>  |               |
| <p><i>Will the IRB's offices and counters be in operation during the MCO Period?</i></p> <p>All IRB's premises (including e-Filing counters) in the country are closed during the MCO Period. Refer to the IRB's <a href="#">Media Statement dated 17 March 2020</a> for details of services provided during the MCO Period. Enquiries can be raised via the <a href="#">Customer Feedback</a> in the IRB's official portal.</p> | A1            |
| <b>Tax estimates and payments</b>  |               |
| <p><i>Is there extension of time to submit CP204 for tax estimates and CP204A for revised tax estimates?</i></p> <p>The due date of submission is extended to 30 April 2020 for:</p> <ul style="list-style-type: none"> <li>• CP204 where the statutory due date for submission falls within the MCO period.</li> <li>• CP204A for the 6th and 9th month revision which statutory due date falls on 31 March 2020.</li> </ul>    | D1            |
| <p><i>Economic Stimulus Package (ESP) measures relating to revision of tax estimate in the 3d monthly instalment which falls in the month of March 2020</i></p> <p>Submission of the special revision of tax estimate in the month of the 3rd monthly instalment is extended to 30 April 2020.</p>   | D3            |
| <p><i>Can tax instalment payments for companies be suspended?</i></p> <p>Companies may choose to defer payment of the instalment payments (if they are in the tourism sector) or revise their tax estimates in the month of the 3rd instalment payment if that month falls in the month of March 2020.</p>   | D4            |
| <p><i>Is there extension of time for the first instalment payment under CP500 (tax instalment for individuals with business income) which is due by 31 March 2020?</i></p> <p>The instalment payment can be made by 30 April 2020.</p>   | D2            |

| Item   | FAQ reference |
|--|---------------|
| <b>Large payments and tax refunds</b>  |               |
| <p><i>How can tax payment be made if the amount exceeds the threshold allowed for internet banking?</i></p> <p>Payment of amounts exceeding RM1 million can be made via Telegraphic Transfer. Taxpayers are required to submit the transaction details to IRB via fax (03-6201 9637) or email (<a href="mailto:HelpTTPayment@hasil.gov.my">HelpTTPayment@hasil.gov.my</a>) in order for the payment to be updated in the taxpayer's records with IRB.</p>                            | D7            |
| <p><i>Will IRB suspend processing of tax refunds?</i></p> <p>The processing of tax refunds will continue as usual.</p>   | D11           |
| <b>Withholding tax</b>   |               |
| <p><i>How is withholding tax (WHT) paid during the MCO period?</i></p> <ul style="list-style-type: none"> <li>• Where the WHT payment due date falls within the MCO period, the payment can be made from 1 April 2020 to 30 April 2020.</li> <li>• Payment can also be made via Telegraphic Transfer and the transaction details are to be submitted to IRB via fax (03-6201 9637) or email (<a href="mailto:HelpTTPayment@hasil.gov.my">HelpTTPayment@hasil.gov.my</a>).</li> </ul> | D8            |
| <p><i>Will penalties be imposed for late payment of WHT that is due to be paid during the MCO period?</i></p> <p>Penalties will not be imposed so long as the WHT is paid during the period from 1 April 2020 to 30 April 2020.</p>  | D9            |
| <b>Penalties and compounds</b>   |               |
| <p><i>Will late payment of taxes during the MCO period be subject to penalties?</i></p> <p>No penalties will be imposed.</p>   | D6            |
| <p><i>Will PCB (Monthly Tax Deductions) compounds that are to be paid during the MCO period be suspended?</i></p> <p>The payment of PCB compounds can be made before 30 April 2020.</p>  | D10           |

| Item  | FAQ reference |
|---|---------------|
| <b>Labuan entities</b>  |               |
| <p data-bbox="109 287 1360 315"><i>How do Labuan entities submit their tax returns and make tax payments during the MCO period?</i></p> <p data-bbox="109 322 1498 351">Extension of time is given to 30 April 2020 for Labuan entities to submit tax returns and make tax payments.</p>  | D5            |
| <p data-bbox="109 391 2084 455">Comment: The IRB had previously granted an extension of time to Labuan Entities to file their YA 2020 tax returns by 29 July 2020 (automatic extension) or by 28 October 2020 (upon application for extension of time).</p>   |               |
| <b>Tax audit or investigation</b>   |               |
| <p data-bbox="109 575 1750 604"><i>Is extension of time granted for the submission of documents required for an audit or investigation due during the MCO Period?</i></p> <p data-bbox="109 611 1144 639">The deadline for submission of the documents will be extended to 30 April 2020.</p>   | A2            |
| <b>Tax appeals</b>  |               |
| <p data-bbox="109 759 1775 788"><i>Is extension of time granted for the submission of Form Q which is due during the MCO Period without the need to file a Form N?</i></p> <p data-bbox="109 795 1370 823">The deadline for submission will be extended until 30 April 2020 without the need to file a Form N.</p>  | C3            |
| <b>Country-by-Country Reporting (CbCR)</b>  |               |
| <p data-bbox="109 943 1350 972"><i>Is there any extension of time for the submission of CbCR which is due during the MCO Period?</i></p> <p data-bbox="109 979 901 1008">The deadline for submission is extended to 30 April 2020 for:-</p> <ul data-bbox="142 1015 884 1079" style="list-style-type: none"> <li>• the Malaysian entity to file the CbCR, and</li> <li>• the constituent entity to file the notification for CbCR.</li> </ul> | C4            |
| <b>Employer's obligations</b>   |               |
| <p data-bbox="109 1185 1378 1213"><i>How does an employer submit the Forms CP21, CP22, CP22A or CP22B during the MCO Period?</i></p> <p data-bbox="109 1220 738 1249">These forms can be submitted from 1 April 2020.</p>   | C5            |

| Item  | FAQ reference |
|---|---------------|
| <b>Real Property Gains Tax (RPGT)</b>   |               |
| <p data-bbox="107 287 1416 315"><i>Is there extension of time for the submission of RPGT returns which are due during the MCO Period?</i></p> <p data-bbox="107 322 851 351">The deadline for submission is extended to 30 April 2020.</p>  | E             |
| <p data-bbox="107 412 1735 441"><i>Is there extension of time for the payment of RPGT including acquirer's retention sum, which are due during the MCO Period?</i></p> <p data-bbox="107 448 817 476">The deadline for payment is extended to 30 April 2020.</p>  | E             |
| <b>Stamp duty</b>   |               |
| <p data-bbox="107 594 1352 622"><i>Can sale and purchase agreement of residential properties be stamped during the MCO Period?</i></p> <p data-bbox="107 629 713 658">Setem Hasil can be purchased at Post Offices.</p>   | F1            |
| <p data-bbox="107 719 970 748"><i>What is the online Stamp Duty Assessment and Payment System?</i></p> <p data-bbox="107 755 2135 819">The <i>Sistem Taksiran dan Pembayaran Duti Setem Secara Dalam Talian</i> (STAMPS) is an online system which enables application for stamp duty assessment and payment of stamp duty.</p> | F2            |
| <p data-bbox="107 883 422 912"><i>Who can use STAMPS?</i></p> <p data-bbox="107 919 2063 983">All law firms, companies, partnerships, businesses, financial institutions, authorised agents including individuals with business that is registered with the Companies Commission of Malaysia ("SSM").</p>                       | F3 and F4     |
| <p data-bbox="107 1043 1753 1072"><i>How can an individual's whose business is not registered with SSM submit its documents for stamping during the MCO Period?</i></p> <p data-bbox="107 1079 952 1108">Stamping over the counter is to be deferred until 31 March 2020*.</p>  | F5            |
| <p data-bbox="122 1150 1166 1179">* Clarification is required from the IRB whether this should refer to 30 April 2020.</p>  |               |

| Item   | FAQ reference |
|--|---------------|
| <b>Stamp duty (cont'd)</b>   |               |
| <p><i>How do I make an online payment?</i></p> <ul style="list-style-type: none"> <li>The choice of the medium of payment under the payments tab section in STAMPS are FPX, CIMB Bizz Channel and Public Bank.</li> <li>The stamp certificate should be printed after payment is made and is to be attached to the respective instrument.</li> </ul> | F6            |
| <p><i>Will penalty be imposed for late payment?</i></p> <p>Penalties will be imposed for payments made after 30 days from the date of notice of assessment (due date). However, due dates falling within the MCO Period will be extended until 30 April 2020.</p>  | F7            |
| <p><i>How is stamp certificate verified?</i></p> <p>Verification can be made via <a href="https://stamps.hasil.gov.my">https://stamps.hasil.gov.my</a> or <i>Semakan Ketulenan Sijil</i> mobile application (Android /iOS).</p>  | F8            |
| <b>Others</b>  |               |
| <p><b>Form CP58</b></p> <p><i>Is there extension of time for the submission of Form CP58 (Payment made to an Agent, Dealer or Distributor) for calendar year 2019, which is due for submission on 31 March 2020?</i></p> <p>The deadline for submission is extended to 30 April 2020.</p>  | C2            |
| <p><b>Certificate of Residence</b></p> <p><i>If the application for Certificate of Residence via e-Residence is not workable due to the requirement to submit supporting documents, is there any alternative method?</i></p> <p>The application can be submitted manually from 1 April 2020 onwards.</p>   | C6            |

| Item  | FAQ reference |
|---|---------------|
| <b>Others (cont'd)</b>  |               |
| <p><b><i>Tax Clearance Letter</i></b></p> <p><i>How do I apply for Tax Clearance Letter or Surat Penyelesaian Cukai (SPC) during the MCO period?</i></p> <p>The application for SPC can be made either:-</p> <ul style="list-style-type: none"> <li>• online via e-SPC any time, or</li> <li>• at IRB office from 1 April 2020.</li> </ul> <p>The application will be processed from 1 April 2020 onwards.</p> <p>(Comment: There is an Operational Guideline on Application for tax clearance letter for company, Limited Liability Partnership and Labuan entity (GPHDN 2/2019) issued by IRB on 12 November 2019.)</p> | C7            |
| <b>ezHASiL</b>  |               |
| <p><i>How do I to apply for e-Filing PIN number?</i></p> <p>Taxpayer can apply through the <a href="#">Customer Feedback</a> section in the IRB’s official portal. The IRB also provided a link to its ezHasil <a href="#">User Guide</a>.</p>  | B1            |
| <p><i>How do I obtain an income tax reference number?</i></p> <p>Application for income tax reference number can be made online through the <a href="#">e-Daftar</a> application.</p>   | B2            |
| <p><i>What should I do if I have forgotten my e-Filing password?</i></p> <p>Resetting of password can be made by clicking on the “Forgot Password” link in the <a href="#">ezHASiL</a> webpage. Email address and telephone number can be updated in:</p> <ol style="list-style-type: none"> <li>a) <a href="#">e-Kemaskini</a>; or</li> <li>b) the <a href="#">Customer Feedback</a> section in the IRB’s official portal.</li> </ol>  | B3            |

The IRB’s FAQ can be downloaded from the IRB’s website [www.hasil.gov.my](http://www.hasil.gov.my) (Homepage > Announcement).

## Connect with us

### Kuala Lumpur

#### Jagdev Singh

jagdev.singh@pwc.com  
+60(3) 2173 1469

### Penang & Ipoh

#### Tony Chua

tony.chua@pwc.com  
+60(4) 238 9118

### Johor Bahru

#### Benedict Francis

benedict.francis@pwc.com  
+60(7) 218 6000

### Melaka

#### Benedict Francis

benedict.francis@pwc.com  
+60(7) 218 6000

### Tan Hwa Yin

hwa.yin.tan@pwc.com  
+60(6) 283 6169

### Kuching

#### Bryan Chen

bryan.chen@pwc.com  
+60(82) 527 218

### Labuan

#### Jennifer Chang

jennifer.chang@pwc.com  
+60(3) 2173 1828

## Corporate Tax Compliance & Advisory

---

### Consumer & Industrial Product Services

#### Margaret Lee

margaret.lee.seet.cheng@pwc.com  
+60(3) 2173 1501

#### Steve Chia

steve.chia.siang.hai@pwc.com  
+60(3) 2173 1572

### Specialist services

---

### Corporate Services

#### Lee Shuk Yee

shuk.yee.x.lee@pwc.com  
+60(3) 2173 1626

### Dispute Resolution

#### Tai Weng Hoe

weng.hoe.tai@pwc.com  
+60(3) 2173 1600

### Global Mobility Services

#### Sakaya Johns Rani

sakaya.johns.rani@pwc.com  
+60(3) 2173 1553

#### Hilda Liow

hilda.liow.wun.chee@pwc.com  
+60(3) 2173 1638

### Emerging Markets

#### Fung Mei Lin

mei.lin.fung@pwc.com  
+60(3) 2173 1505

### Energy, Utilities & Mining

#### Lavindran Sandragasu

lavindran.sandragasu@pwc.com  
+60(3) 2173 1494

### Indirect Tax

#### Raja Kumaran

raja.kumaran@pwc.com  
+60(3) 2173 1701

#### Yap Lai Han

lai.han.yap@pwc.com  
+60(3) 2173 1491

#### Chan Wai Choong

wai.choong.chan@pwc.com  
+60(3) 2173 3100

### International Tax Services / Mergers and Acquisition

#### Gan Pei Tze

pei.tze.gan@pwc.com  
+60(3) 2173 3297

### Financial Services

#### Jennifer Chang

jennifer.chang@pwc.com  
+60(3) 2173 1828

### Services & Infrastructure

#### Lim Phaik Hoon

phaik.hoon.lim@pwc.com  
+60(3) 2173 1535

### Tax Technology

### Tax Reporting & Strategy

#### Yap Sau Shiung

sau.shiung.yap@pwc.com  
+60(3) 2173 1555

#### Pauline Lum

pauline.ml.lum@pwc.com  
+60(3) 2173 1059

### Transfer Pricing

#### Jagdev Singh

jagdev.singh@pwc.com  
+60(3) 2173 1469

### Technology, Media, and Telecommunications

#### Heather Khoo

heather.khoo@pwc.com  
+60(3) 2173 1636

### China Desk

#### Lorraine Yeoh

lorraine.yeoh@pwc.com  
+60(3) 2173 1499

### Japanese Business Consulting

#### Yuichi Sugiyama

yuichi.sugiyama@pwc.com  
+60(3) 2173 1191

#### Clifford Yap

clifford.eng.hong.yap@pwc.com  
+60(3) 2173 1446



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