



Taxavvy

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Movement Control Order 3.0 - Inland Revenue Board's FAQs and Media Release on Tax Matters



www.pwc.com/my/tax

FAQ on Tax Related Matters

Following the implementation of the Movement Control Order 3.0 (MCO 3.0), the Inland Revenue Board (IRB) has issued its FAQ on Tax Related Matters during the period of MCO 3.0 (“FAQ”) dated 2 June 2021.



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Payments of taxes and penalties

Following the PEMERKASA+ announcement, taxpayers may submit application to the IRB on the following:

- Payment of taxes and compounds
- Penalty and tax increase

The IRB has also issued a Media Release dated 3 June 2021 on this matter.



Taxes and compounds

No extension of time is given for the following tax payments **which are due in June 2021** as the payments can be made via online services:

- (a) Monthly instalment payments of estimated tax payable (CP 204)
- (b) All other tax instalment relating to audit and investigation
- (c) Monthly tax deduction / CP 38 payment for remuneration on employment
- (d) Compound payment

However, **taxpayers may apply to the IRB for their tax instalment payments to be rescheduled**. The application for rescheduling of tax installment payments must be submitted together with relevant documents such as cash flow statements.

Penalty and tax increase

Taxpayers may **appeal against the following penalties / tax increase** imposed under the **Income Tax Act 1967** through the Customer Feedback Form available at the IRB's Official Portal:

- (a) Outstanding penalties
- (b) Penalties which are currently being paid under an instalment scheme
- (c) Tax increase

Taxpayers may also appeal for remission of penalties under the **Real Property Gains Tax Act 1976 and Stamp Act 1949**. Consideration will be based on merits of each case.

Taxpayers may also apply for the payment of their **outstanding penalties and tax increase to be deferred to year 2022**. This is subject to due payments being made on the principal tax amounts. The penalties which are eligible for this deferral are penalties on income tax, real property gains tax and stamp duty.

Deadline and procedures for submission of tax returns, forms and documents

This section covers the deadline and procedures for submission of tax returns, forms and documents during the MCO 3.0 period.



Companies

No further extension of time (EOT) under MCO 3.0 is given for submission of income tax returns for companies. The submission deadlines for the following year ends remains as follows:

Year of assessment (YA)	2020		2021	
Accounting year end	31.10.20	30.11.20	31.12.20	31.01.21
Statutory deadline	31.05.21	30.06.21	31.07.21	31.08.21
Deadline with grace period [under Return Form (RF) Filing Programme for the Year 2020 and 2021]	30.06.21	31.07.21	31.08.21	30.09.21
Deadline under MCO 3.0	30.06.21	31.07.21	31.08.21	30.09.21

Individuals, partnerships, associations, deceased persons' estate and Hindu Joint Families carrying on business

Submission deadlines for YA 2020 income tax returns are as follows:

Form	Statutory deadline	Deadline with grace period (under RF Filing Programme for the Year 2021)	Extended deadline (under MCO 3.0)
<ul style="list-style-type: none"> Individuals (B, e-B, M, e-M) Knowledge / Expert Workers (BT, e-BT, MT, e-MT) Partnerships (P, e-P) Associations (TF, e-TF) Deceased Persons Estate (TP, e-TP) Hindu Joint Families (TJ) 	<p>Not carrying on business:</p> <p>30 April 2021</p> <hr/> <p>Carrying on business:</p> <p>30 June 2021</p>	<p>15 May 2021 (e-filing only)</p> <hr/> <p>15 July 2021 (e-filing only)</p>	<p>N/A</p> <hr/> <p><i>31 July 2021</i></p>

The extended deadline applies to manual and e-filing of the above income tax returns.

Submission of other returns and forms due in June 2021

Form	Extended deadline (under MCO 3.0)
Real Property Gains Tax returns	EOT is given until <i>31 July 2021</i> .
Tax estimates CP 204	Application for EOT will be assessed based on merits of the case. Applications are to be made via email to anggarancukai@hasil.gov.my or by letter to the Tax Record Management and Tax Information Division, Tax Operations Department.
Revised tax estimates CP 204A	EOT is given until <i>31 July 2021</i> . Application is to made to cp204pemerksa@hasil.gov.my
Revised tax estimates CP 502	EOT is given until <i>31 July 2021</i> . Application is to made to cp500pemerksa@hasil.gov.my
Notification of change in accounting period CP 204B	CP 204B is to be submitted via post or courier. Application for EOT will be assessed based on merits of the case. Applications are to be made via email to anggarancukai@hasil.gov.my or by letter to the Tax Record Management and Tax Information Division, Tax Operations Department.

Submission of forms and documents due during the MCO 3.0 period

Form / documents	Extended deadline (under MCO 3.0)
Notice of appeal to the Special Commissioners of Income Tax - Form Q	Application for EOT will be assessed based on the merits of the case. The application is to be made in writing via the completion of Form N, stating that the delay is due to the implementation of MCO 3.0. Form N has to be submitted to the respective IRB branch.
Stamping of documents	Application for EOT will be assessed based on merits of the case. Applications are to be made within 30 days from the date of the documents.
Country-by-Country Reporting (CbCR)	Application for EOT will be assessed based on merits of the case. Applications are to be submitted in writing to the Department of International Taxation.
Statement of Monetary and Non-Monetary Incentive Payment to an Agent - CP 58	Application for EOT will be assessed based on merits of the case. Applications are to be submitted by letter or email to the IRB branch which handles the tax case.
Supporting documents that need to be furnished where e-Residence cannot be used	Applications can be made via: <ul style="list-style-type: none"> • Appointment with IRB • Email to lhdn_int@hasil.gov.my
Documents required to be submitted for audit and investigations cases Information in reply to IRB's letters	Application for EOT will be assessed based on merits of the case. Applications are to be submitted by letter or email to the IRB branch which handles the tax case.

IRB's services during MCO 3.0

IRB continues to operate to provide services to facilitate tax matters during the MCO 3.0.

The following services are available on working days during the MCO 3.0 period:

- IRB's payment centre counter at Kuala Lumpur, Kota Kinabalu and Kuching (8am - 12pm)
- Stamp duty counter at IRB branches (by appointment only, 8am - 12pm)
- Phone calls via Hasil Care Line (Call Centre, 9am - 4pm)
- Hasil Live Chat (9am - 5pm)
- IRB's online portal, i.e. MyTax (ezHasil, 24 hours). Please refer to Section B of the FAQ for information on PIN number application, registration of income tax number and resetting of e-Filing password.

Please refer to the [FAQ](#) (www.hasil.gov.my Quick Links > FAQs MCO 3.0) for further details.

The following counters are closed during MCO 3.0 period:

- Customer Service Counter (Tax services)
- *Bantuan Khas Kerajaan* Counter at IRB's branches
- Satellite Office
- Revenue Service Centre (PKH)
- IRB Offices at Urban Transformation Centres (UTC)



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