



# Taxavvy

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## Inland Revenue Board's FAQs on Tax Matters during the Movement Control Order 3.0 (Update)



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

## FAQ on Tax Matters

The Inland Revenue Board (IRB) has issued an updated FAQ on Tax Matters during the period of MCO 3.0 (“FAQ”) dated 26 June 2021 providing further extension of time.

The updated FAQ is available on IRB’s website [www.hasil.gov.my](http://www.hasil.gov.my) (Home > Quick Links > FAQs MCO 3.0)

### Extension of time for companies and other entities

Extension of time (EOT) under MCO 3.0 is now given for submission of income tax returns with accounting periods ending within the period 1 October 2020 until 31 January 2021 for:

- Companies
- Limited Liability Partnership
- Unit Trusts / Property Trusts
- Co-operative Societies
- Trust Bodies
- Real Estate Investment Trusts / Property Trust Funds
- Business Trusts
- Petroleum Income Tax Returns

The revised submission deadlines are 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 original grace period [under Return Form Filing Programme for the Year 2020 and 2021]	30.06.21	31.07.21	31.08.21	30.09.21
Extended deadline under MCO 3.0 (2 months grace period)	<i>31.07.21</i>	<i>31.08.21</i>	<i>30.09.21</i>	<i>31.10.21</i>



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

Further EOT given for 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"> <li>Individuals (B, e-B, M, e-M)</li> </ul>	Not carrying on business:		
<ul style="list-style-type: none"> <li>Knowledge / Expert Workers (BT, e-BT, MT, e-MT)</li> </ul>	30 April 2021	15 May 2021 (e-filing only)	N/A
<ul style="list-style-type: none"> <li>Partnerships (P, e-P)</li> </ul>	Carrying on business:		
<ul style="list-style-type: none"> <li>Associations (TF, e-TF)</li> <li>Deceased Persons Estate (TP, e-TP)</li> <li>Hindu Joint Families (TJ)</li> </ul>	30 June 2021	15 July 2021 (e-filing only)	<i>31 August 2021</i>

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

## Other extension of time

### Compound and penalty payment

EOT is given up to 30 days from the initial due date for payment of compound and penalty which should be paid within the period 1 June 2021 to 28 June 2021.

### Withholding tax (WHT) payment

No EOT is given for WHT which should be paid within the MCO period. WHT payment can be made via telegraph transfer by furnishing the complete payment details to IRB via:

- Fax at 03-62019637 or
- E-mail to [HelpTTPayment@hasil.gov.my](mailto:HelpTTPayment@hasil.gov.my)

### Revision of third month instalments for tax estimates (CP204)

No revision is allowed for third month instalments falling within 2021. Taxpayers must submit the relevant CP204 revision in the 6th / 9th month in the basis period of the business through e-CP204A.

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