



Taxavvy

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Further extension of time for
filing of income tax returns
during the National Recovery
Plan period

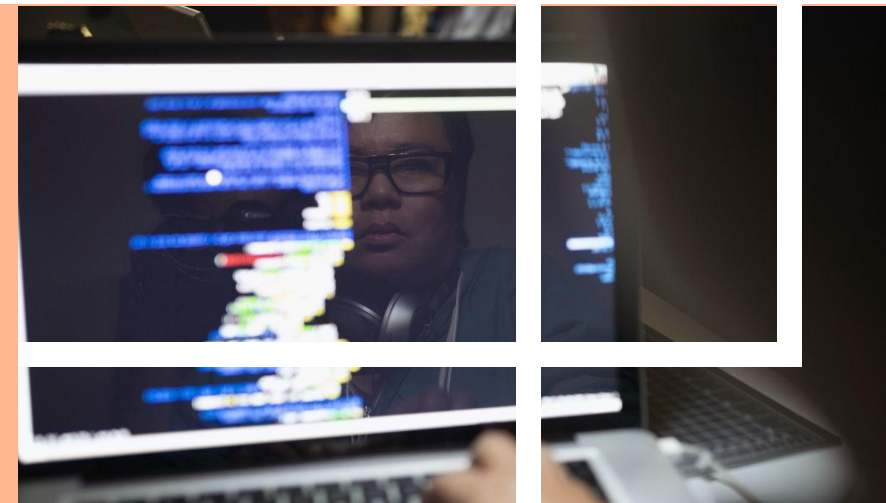


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Further extension of time for filing of income tax returns during the National Recovery Plan period

The Inland Revenue Board has issued an updated FAQ on Tax Matters during the National Recovery Plan dated 19 August 2021 and Return Form Filing Programme for the Year 2021 (Amendment 4/2021). Both the documents have been updated to provide further extension of time for filing of income tax returns and payment of balance of tax payable during the National Recovery Plan.

The updated FAQ and Return Form Filing Programme are available on IRB's website www.hasil.gov.my (Home > Quick Links > FAQs MCO 3.0; Home > Forms)



Companies, limited liability partnerships, unit trusts/property trusts, co-operative societies, trust bodies, real estate investment trusts/property trust funds, business trusts, and petroleum income tax

The revised deadlines based on the updated FAQ and Return Form Filing Programme are as follows:

Year of assessment	2020			2021				
	Accounting period ending	31.10.20	30.11.20	31.12.20	31.01.21	28.02.21	31.03.21	30.04.21
Statutory filing deadline	31.05.21	30.06.21	31.07.21	31.08.21	30.09.21	31.10.21	30.11.21	Within 7 months from the end of the accounting period
Existing extended filing deadline (months from statutory filing deadline)	31.07.21 (2 months)	31.08.21 (2 months)	30.09.21 (2 months)	31.10.21 (2 months)	31.10.21 (1 month)	30.11.21 (1 month)	31.12.21 (1 month)	Grace period of 1 month from the statutory filing deadline for e-Filing cases*
Revised extended filing deadline (months from statutory filing deadline)	31.07.21 (2 months)	30.09.21 (3 months)	31.10.21 (3 months)	30.11.21 (3 months)	30.11.21 (2 months)	31.12.21 (2 months)	31.01.22 (2 months)	Existing grace period of 1 month is retained*

* Only for companies, limited liability partnerships, unit trusts/property trusts, co-operative societies, trust bodies, and petroleum income tax.

Individuals, partnerships, associations, deceased persons' estates and Hindu joint families who carry on business

The revised deadlines based on the updated FAQ and Return Form Filing Programme are as follows:

Year of assessment	2020
Statutory filing deadline	30.06.21
Existing extended filing deadline (months from statutory filing deadline)	31.08.21 (2 months)
Revised extended filing deadline (months from statutory filing deadline)	<i>30.09.21</i> <i>(3 months)</i>



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