



Tax Espresso – Special Alert

Extended MCO Period to 12 May 2020 –
IRBM updated FAQs on tax matters
during the MCO Period (18 March to 12
May 2020)

Reference is made to our:

- (i) [Special Alert - IRBM issued FAQs on tax matters during the Movement Control Order Period \(18 to 31 March 2020\), based on the FAQs on 19 March 2020;](#)
- (ii) [Special Alert - IRBM updated FAQs on tax matters during the Movement Control Order Period \(18 to 31 March 2020\), based on the FAQs on 25 March 2020;](#)
- (iii) [Special Alert - IRBM updated FAQs on tax matters during the Movement Control Order Period \(18 March to 14 April 2020\), based on the FAQs on 3 April 2020;](#) and

(iv) [Special Alert - IRBM updated FAQs on tax matters during the Movement Control Order Period \(18 March to 28 April 2020\), based on the FAQs on 10 April 2020.](#)

In light of the extended Movement Control Order period to 12 May 2020 (MCO period), the Inland Revenue Board of Malaysia (IRBM) has made further changes to the Frequently Asked Questions (FAQs). Here are the key changes reflected in the [FAQs updated on 28 April 2020](#):

1. Filing Programme for Return Form (RF) for the Year 2020 (Amendment 3/2020)

The IRBM has further extended the grace period for submission of certain RF and payment of balance of tax by two and three months in its [2020 Filing Programme \(Amendment 3/2020\)](#) updated on 28 April 2020, as follows:

| Form Type | Grace Period for Submission of RF and Payment of Balance of Tax | Extended Deadline for Submission of RF and Payment of Balance of Tax |
|--|---|--|
| Company, Co-operative Societies, Limited Liability Partnerships, Trust Bodies and Petroleum | | |
| C, C1, PT, TA, TC, TR, TN, CPE, CPP | <p><u>Return for the Year of Assessment 2019</u></p> <p>i. 2 months from the statutory due date of submission for accounting period ending: -</p> <ul style="list-style-type: none"> • 31 July 2019 • 31 August 2019 <p>ii. 3 months from the statutory due date of submission for accounting period ending: -</p> <ul style="list-style-type: none"> • 30 September 2019 • 31 October 2019 • 30 November 2019 • 31 December 2019 <p><u>Return for the Year of Assessment 2020</u></p> <p>[Note: Not applicable for companies subject to tax under the Petroleum (Income Tax) Act 1967]</p> <p>2 months from the statutory due date of submission for accounting period ending: -</p> <ul style="list-style-type: none"> • 31 January 2020 • 29 February 2020 • 31 March 2020 | <ul style="list-style-type: none"> • 30 April 2020* • 31 May 2020 • 31 July 2020 • 31 August 2020 • 30 September 2020 • 31 October 2020 • 31 October 2020 • 30 November 2020 • 31 December 2020 |

Our comment:

It is provided in the FAQs that a penalty will not be imposed for late payment of tax (all types of income taxes) which should be paid within the MCO period (i.e. 18 March 2020 to 12 May 2020) provided that the payment is made on or before 31 May 2020. Assuming that this is applicable to the payment of balance of tax which is statutorily due on 29 February 2020 and extended till 30 April 2020 (for income tax return form with accounting period ending 31 July 2019), hence the payment deadline should be further extended from 30 April 2020 to 31 May 2020 too.

[You may also refer to our previously released [Special Alert - Extended RF Submission Deadline and Closure of IRBM and RMCD Premises in response](#)

2. IRBM services and operation hours during the MCO Period

The IRBM has resumed operations with limited services beginning 23 April 2020.

| No | Services | Operating hours / Methods |
|-----|---|--|
| i | Customer Service Counter | 8am – 4pm (based on working days in each state) |
| ii | Stamp Duty Counter | 8am – 12pm (based on working days in each state) |
| iii | IRBM's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching) | 8am – 12pm (Monday to Friday) |
| iv | Tax matters (tax clearance letter, audit, investigation and others) | Telephone, email or appointment (based on working days in each state) |
| v | ezHASiL | 24 hours |
| vi | Phone calls | <ul style="list-style-type: none">• Hasil Care Line: 9am – 4.30pm (Sunday to Friday)• IRBM office: 9am – 4.30pm (based on working days in each state) |

The following counter services are not provided at the IRBM branches during the MCO period:

- e-filing counter
- Bantuan Sara Hidup (BSH) counter
- Bantuan Prihatin Nasional (BPN) counter
- Geran Khas Prihatin (GKP) counter

3. Submission of Forms during the MCO period

- Forms CP21, CP 22, CP 22A or CP22B can be submitted at Customer Service Counter or via email to Customer Care Officer of the relevant IRBM Branch as per the [list](#) in the IRBM's website.
- Application for tax clearance letter (TCL) can be submitted via e-SPC, at Customer Service Counter or via email to Customer Care Officer of the relevant IRBM Branch as per the [list](#) in the IRBM's website. The processing of the TCL applications will be made upon the submission of complete documents and information.

4. Payment of tax exceeding the limit set by internet banking

Payment of tax exceeding the threshold allowed for online payment can be done through:

- ByrHasil at IRBM's Official Portal or online banking (payment in stages).
- Telegraphic transfer at banks followed by submission of payment details to IRBM via e-mail at HelptTtpayment@hasil.gov.my or by fax to 03-62019637.
- Payment by cheque at bank counter or through cheque deposit machine provided by banks.
- Payment by cheque at IRBM's Payment Centres or delivery of cheque via postal or courier services.

5. Stamp duty matters

Branch Stamping Offices nationwide are fully operational for stamping facility from 29 April 2020. However, no penalty will be imposed as extension of time will be given until 31 May 2020 for all documents which should have been duly stamped between the periods of 18 March 2020 to 30 May 2020. The operation hours based on the working days of the relevant state is from 8.00 am to 12.00 pm.

Duty payers other than individuals may do stamping as follows:

- (i) Stamp Duty Counter at Branch Stamping Offices; or
- (ii) Online via STAMPS at <https://stamps.hasil.gov.my>.

Agents or representatives with STAMPS user ID are required to submit the stamping application and make payment online.

6. Donation for COVID-19 under the Income Tax Act 1967 (ITA)

Below is a summary of the deductions allowed under the ITA for any COVID-19 donation made by a taxpayer:

| Types of deduction | Deducted against |
|---|--|
| Donation of cash or in-kind to a charity or community project approved by the Minister of Finance [Section 34(6)(h)]. | Gross income from business. [Not entitled to claim the same amount under Section 44(6)] |
| Gift of money made to the Government, State Government, local authorities or any organisation, institution or fund approved by the Director General of Inland Revenue (DGIR), including COVID-19 Fund (National Disaster Management Agency, Prime Minister's Department). [Section 44(6)] | Aggregate income. [Deduction is capped at 10% of aggregate income for contribution to other than Government, State Government and local authorities] |
| Gift of money or contribution in kind for any project of national interest approved by the Minister of Finance [Section 44(11C)] | Aggregate income. [Deduction is capped at not exceeding the difference between the 10% of aggregate income and the deduction amount under the provisions of Section 44(6), Section 44(11B) and Section 44(11D)] |
| Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health by individual [Section 44(10)] | Aggregate income. [Deduction is capped at RM20,000] |

Please see [FAQs \(updated on 28 April 2020\)](#) for details and other matters addressed.

In light of the extended MCO, further announcements / changes to the FAQs may be expected. To stay updated, please refer to this [FAQs](#) for the latest version.



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