



## Tax Espresso – Special Alert

### Extended Submission Deadline of Return Forms and Closure of IRBM and RMCD Premises in response to the Government's implementation of the Movement Control Order for COVID-19

In response to the Movement Control Order implemented recently by the government with regards to the COVID-19 outbreak, both the Inland Revenue Board of Malaysia (IRBM) and Royal Malaysian Customs Department (RMCD) have made an announcement pertaining to its operation and services during the period of 18<sup>th</sup> March 2020 to 31<sup>st</sup> March 2020.

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

The IRBM extended the grace period for submission of certain RF and payment of balance of tax by two months, as per the [2020 Filing Programme \(Amendment 1/2020\)](#) uploaded on its website on 17<sup>th</sup> March 2020.

The amendments made are as follow:

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
<b>Employers – Return for the Year of Remuneration 2019</b>		
E	i. Company / Labuan Company Employers <ul style="list-style-type: none"> <li>e-filing: <b>2 months</b></li> </ul> ii. Non-company / Non-Labuan Company Employers <ul style="list-style-type: none"> <li>e-filing / via postal delivery / by hand-delivery: <b>2 months</b></li> </ul>	<ul style="list-style-type: none"> <li>31 May 2020</li> <li>31 May 2020</li> </ul>
<b>Individuals, Partnerships, Associations, Deceased Persons' Estate And Hindu Joint Families – Return For The Year Of Assessment 2019</b>		
BE	<ul style="list-style-type: none"> <li>e-filing / via postal delivery / by hand-delivery: <b>2 months</b></li> </ul>	<ul style="list-style-type: none"> <li>30 June 2020</li> </ul>
B (with business income), P	<ul style="list-style-type: none"> <li>e-filing / via postal delivery / by hand-delivery: <b>2 months</b></li> </ul>	<ul style="list-style-type: none"> <li>31 August 2020</li> </ul>
BT, M, MT, TF, TP	i. Do not carry on business <ul style="list-style-type: none"> <li>e-filing / via postal delivery / by hand-delivery: <b>2 months</b></li> </ul> ii. Carry on business <ul style="list-style-type: none"> <li>e-filing / via postal delivery / by hand-delivery: <b>2 months</b></li> </ul>	<ul style="list-style-type: none"> <li>30 June 2020</li> <li>31 August 2020</li> </ul>
TJ	i. Do not carry on business <ul style="list-style-type: none"> <li>via postal delivery / by hand-delivery: <b>2 months</b></li> </ul> ii. Carry on business <ul style="list-style-type: none"> <li>via postal delivery / by hand-delivery: <b>2 months</b></li> </ul>	<ul style="list-style-type: none"> <li>30 June 2020</li> <li>31 August 2020</li> </ul>
<b>Company, Co-operative Societies, Limited Liability Partnerships, Trust Bodies and Petroleum</b>		
C, C1, PT, TA, TC, TR, TN, CPE, CPP	<b>Return for the Year of Assessment 2019</b> i. <b>2 months</b> from the due date of submission for accounting period ending: - <ul style="list-style-type: none"> <li>31 July 2019</li> <li>31 August 2019</li> <li>30 September 2019</li> <li>31 October 2019</li> <li>30 November 2019</li> </ul> ii. e-filing: <b>1 month</b> from the due date of submission for accounting period ending: - <ul style="list-style-type: none"> <li>31 December 2019</li> </ul> <b>Return for the Year of Assessment 2020</b> iii. e-filing: <b>1 month</b> from the due date of submission for other accounting year ending in 2020	<ul style="list-style-type: none"> <li>30 April 2020</li> <li>31 May 2020</li> <li>30 June 2020</li> <li>31 July 2020</li> <li>31 August 2020</li> <li>31 August 2020</li> </ul>

## 2. Closure of all IRBM premises

All IRBM premises will be closed from 18 March 2020 to 31 March 2020.

During this period, taxpayers may continue to access to the following services through its online platforms:

- a) Online service through ezHASiL platform (Note: Including e-filing and e-payment);
- b) Call centre or Hasil Care Line (HCL) at 03-8911 1000 / 603-8911 1100 (overseas);
- c) HASiL Live Chat; and
- d) Feedback Form at the IRBM Official Portal.

Please refer to [IRBM's Media Release](#) for further details.

### 3. RMCD announces revised operational activities and extension of deadline for submitting return form

The RMCD has announced that all RMCD service operations in ports, airlines and the entry and exit points of the country will continue to operate from 18<sup>th</sup> March 2020 to 31<sup>st</sup> March 2020 with minimal staff. Other operational sections of the RMCD will continue through online platforms.

The deadline for submitting any return ending 31 March 2020 is extended until 15 April 2020. Any penalty imposed for return form submitted after 31 March 2020 but on or before 15 April 2020 will be given a remission. *[Note: Based on our verbal enquiry with the RMCD Call Centre, we understand that an application for remission must be submitted to the RMCD.]*

Please refer to [RMCD's Announcement](#) for further details.



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