



Tax Espresso – Special Alert

IRBM issued FAQs on tax matters during the Movement Control Order Period (18 to 31 March 2020)

The Inland Revenue Board of Malaysia (IRBM) has uploaded the [Frequently Asked Questions \(FAQs\)](#) to address some of the concerns taxpayers may have pertaining to its operational services during the Movement Control Order period (18 March 2020 to 31 March 2020). We highlight some key-takeaways based on the FAQs updated on 19 March 2020.

1. **Extension of time (EOT) till 30 April 2020 is given for the following submission / payment due during the period of 18 March 2020 to 31 March 2020 (“the period”):**
 - (a) Submission of requisite documents due within the period for cases being audited / investigated.
 - (b) Submission of *Statement of Monetary and Non-Monetary Incentive Payment to an Agent, Dealer or Distributor* (Form CP58).
 - (c) Submission of notice of appeal against an assessment (Form Q) where the due date falls within the period, without the need to submit a Form N for an extension of period.
 - (d) Submission of Country-by-Country Report (CbCR) which is due on 31 March 2020 by the responsible Malaysian entity and Notification by the constituent entity.
 - (e) Submission of Form CP204, Form CP204A for the 6th and 9th month revision of tax estimates, due within the period.
 - (f) The 1st instalment payment in the *Notice of Instalment Payment* (CP 500) which is due on 31 March 2020. [Note: IRBM may normally issue CP500 to direct taxpayers (e.g. sole-proprietor & partners in a partnership) to make 6 bi-monthly instalment payments for a year of assessment.]
 - (g) Submission of application for revision of income tax estimate in the month of the 3rd monthly instalment (announced in Economic Stimulus Package 2020) and its payment where the 3rd monthly instalment falls in March 2020.
 - (h) Submission of form and tax payment of a Labuan entity which due date falls within the period.
 - (i) Withholding tax payments with due date falling in the period can be paid from 1 April 2020 to 30 April 2020. The payment can also be made by telegraphic transfer (TT) by submitting the complete payment information to the IRBM by facsimile number 03-6201 9637 or by email to HelpTTpayment@hasil.gov.my.

Late payment penalty will not be imposed on the abovementioned withholding tax payments if payments are made by 30 April 2020.

- (j) The PCB (monthly tax deduction) compound payment that is payable during the period.
 - (k) For submission of Real Property Gains Tax (RPGT) return and RPGT payment (payment pursuant to Section 21B of the RPGT Act 1976 and payment for notice of assessment) with deadline that falls within the periods of 18 March 2020 to 31 March 2020 and 1 April 2020 to 30 April 2020.
 - (l) Penalty will be imposed on stamp duty payment made after 30 days from the date of the notice of assessment. In light of the Movement Control Order, the deadline for payment due within the period is extended to 30 April 2020.
 - (m) For stamping of documents by individuals with business registered with Companies Commission of Malaysia (CCM), stamping of documents can be made online (STAMPS). Individuals who have no business or have business not registered with CCM can only have the stamping of documents done manually at the counter. Stamping of document due within the period can be done at the counter by 30 April 2020.
2. Extension of time is given for submission of certain return forms (RF) and payment of balance of tax as per the [2020 Filing Programme \(Amendment 1/2020\)](#). Please refer to our recent alert "[March 2020 \[Special Alert - Extended RF Submission Deadline and Closure of IRBM and RMCD Premises\]](#)" for more details.
 3. Late payment penalty will not be imposed if the payment due within the period of 18 March 2020 to 31 March 2020 is made by 30 April 2020.
 4. Tax payments of more than RM1 million can be made through TT. Taxpayers are required to provide the details of payment to the IRBM through fax 03 6201 9637 or by email HelpTTpayment@hasil.gov.my.

If a taxpayer fails to provide the required information, then the taxpayer's ledger may not be updated promptly to reflect the payment made.

Please see [FAQs](#) for details and other matters addressed.



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