

GMS Flash Alert



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Malaysia - Various Tax Deadlines Extended Due to COVID-19

In line with the announcement by Prime Minister Tan Sri Muhyiddin Yassin of Malaysia on the implementation of the Movement Control Order (“MCO”)¹ to limit the outbreak of COVID-19, the Malaysian Inland Revenue Board (“MIRB”) has closed all its office premises from 18 March 2020 until 14 April 2020.² Nevertheless, the MIRB will continue to provide phone services and its online services (e.g., if there any queries regarding taxation, taxpayers may use the Customer Feedback Platform available at the MIRB’s Official Portal, the e-filing password can be reset using “Forgot Password Menu” at ezHASiL).

WHY THIS MATTERS

The policies ushered in by Malaysia’s government offer deadline delays for certain submissions of returns/forms/documents/notifications, tax payments, and other compliance obligations, and generally give taxpayers some very welcome breathing room to preserve their cash-flow and take additional time to organise their tax affairs in these trying times.

New Timetable for Certain Personal Tax Filing, Employer’s Obligations

The extension of time is set out in the table below.³

	Original deadline	Revised deadline
e-Form E (Return Form of Employer)	30 April 2020	31 May 2020

	Original deadline	Revised deadline
e-Form BE/ e-Form M (Personal Tax Return – with no business income i.e., employment income and/or investment income) and balance of tax payment	15 May 2020	30 June 2020
e-Form B/ e-Form M (Personal Tax Return – with business income) and balance of tax payment	15 July 2020	31 August 2020
Employer's obligation Submission of the following:- <ul style="list-style-type: none"> Form CP21 (Notification by Employer of Departure from the Country of an Employee) Form CP22 (Notification of New Employee) Tax Clearance Form for Cessation of Employment <ul style="list-style-type: none"> - CP 22A – Private Sector Employees or - CP22B – Public Employees 	not less than one month prior to the permanent departure of the employee from Malaysia within one month from the date of his commencement not less than one month prior to the date of the cessation of employment	From 15 April 2020 onwards From 15 April 2020 onwards From 15 April 2020 onwards
First instalment payment under the Notice of Instalment Payment (CP500)	31 March 2020	30 April 2020
Payment of Monthly Tax Deduction ("MTD") for the month of March 2020	15 April 2020	30 April 2020

KPMG NOTE

To facilitate taxation matters during the MCO period, the extension of time for submissions of returns/forms/documents/notifications, tax payments, and applications to the MIRB, has been granted by the MIRB.

FOOTNOTES:

- 1 For prior coverage, see GMS [Flash Alert 2020-107](#) (25 March 2020).
- 2 For Frequently Asked Questions, see http://lampiran1.hasil.gov.my/pdf/pdfam/faq_2.pdf .
- 3 For the extension of time, see [http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020 Pin.1_2.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.1_2.pdf) .

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