



# EY

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## EY Tax Alert (Special Edition)

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# IRB's response to Movement Control Order

### Coverage of this Alert

- ▶ IRB's response to Movement Control Order
- ▶ Extended due dates for the submission of return forms

The Government of Malaysia has put in place a Movement Control Order from 18 March to 31 March 2020, to address the COVID-19 pandemic. Following this announcement, the Inland Revenue Board (IRB) has issued a media release to confirm that the IRB's premises will be closed during the said period. However, to ensure the continuity of support and to minimize disruption, the following services will continue to be available to taxpayers:

- (a) ezHASiL online platform
- (b) Hasil Care Line (HCL)
  - 03-8911 1000 (local)
  - 03-8911 1100 (overseas)
- (c) HASiL Live Chat
- (d) Customer Feedback Form (available on the IRB website)

The IRB has also provided guidance to facilitate the process of managing certain tax matters during this period, including the following:

- (i) Application for individual PIN numbers via telephone
- (ii) Application for PIN number for administrator's / organization's e-Filing digital certificate
- (iii) Password resetting
- (iv) Completion and submission of income tax return forms
- (v) Bantuan Sara Hidup (BSH) claims
- (vi) Submission of Form BE for resident individuals who do not carry on businesses

Importantly, the IRB has granted extensions of time for the submission of income tax return forms. The details are outlined in the table below.

ITRF	Original due date	Mode of submission	Previous grace period	Extended grace period
Forms BE, BT, M, MT, TF, TJ and TP for YA 2019 for taxpayers not carrying on a business	30 April 2020	a) e-Filing  N.B. e-Filing is not available for Form TJ	Within 15 days after the due date	Within 2 months after the due date
		b) Via postal delivery	Within 3 working days after the due date	
		c) Hand-delivery	No grace period	
Forms B, BT, M, MT, P, TF, TJ and TP for YA 2019 for taxpayers carrying on a business	30 June 2020	a) e-Filing  N.B. e-Filing is not available for Form TJ	Within 15 days after the due date	Within 2 months after the due date
		b) Via postal delivery	Within 3 working days after the due date	
		c) Hand-delivery	No grace period	
Form e-C for YA 2019	Last day of the 7 <sup>th</sup> month from the financial year-end	e-Filing	Within 1 month after the due date	Within 2 months after the due date (for entities with accounting periods ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019)
Form C1 for YA 2019	Last day of the 7 <sup>th</sup> month from the financial year-end	a) e-Filing	Within 1 month after the due date	
		b) Via postal delivery	Within 3 working days after the due date	
Forms PT, TA, TC, TN and TR for YA 2019	Last day of the 7 <sup>th</sup> month from the financial year-end	a) e-Filing  N.B. e-Filing is not available for Forms TN and TR	Within 1 month after the due date	Within 2 months after the due date (for entities with accounting periods ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019)
		b) Via postal delivery	Within 3 working days after the due date	
		c) Hand-delivery	No grace period	

ITRF	Original due date	Mode of submission	Previous grace period	Extended grace period
Form E (Company / Labuan company employers)	31 March 2020	e-Filing	Within 1 month after the due date	Within 2 months after the due date
Form E (Non-company / Non-Labuan company employers)	31 March 2020	a) e-Filing	Within 1 month after the due date	
		b) Via postal delivery	Within 3 working days after the due date	
Form CPE	Within 7 months from the date following the end of the exploration period	c) Hand-delivery	No grace period	Within 2 months after the due date (for entities with accounting periods ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019)
		a) e-Filing	Within 1 month after the due date	
		b) Via postal delivery	Within 3 working days after the due date	
Form CPP	Within 7 months from the date following the end of the basis period	c) Hand-delivery	No grace period	
		a) e-Filing	Within 1 month after the due date	
		b) Via postal delivery	Within 3 working days after the due date	

\* Note that all references to “due date” in the table above refer to the original due date. Additionally, it is noted that there is a typo in the IRB’s updated Return Form (RF) Filing Programme for the Year 2020, where the reference to “Year of Assessment 2020” in Point C should be “Year of Assessment 2019” instead. We expect that this will be rectified in due course.

Further information is available via the following link:

[http://lampiran1.hasil.gov.my/pdf/pdfam/Media\\_LHDNM\\_17032020\\_SEMUA\\_PREMIS\\_LHDNM\\_DITUTUP\\_DAR I\\_18MAC2020\\_HINGGA\\_31MAC2020.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_17032020_SEMUA_PREMIS_LHDNM_DITUTUP_DAR I_18MAC2020_HINGGA_31MAC2020.pdf)

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