



**FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING  
THE MOVEMENT CONTROL ORDER PERIOD (18 MARCH 2020 TO 28 APRIL 2020)**

**( Updated on 16 April 2020 )**

**A. GENERAL**

No.	Question	Feedback
1.	Will IRBM premises and counters be in operations during the Movement Control Order (MCO) period?	<p>All IRBM premises (except stamp duty counters at Branch Stamping Office and Hasil Care Line) nationwide will be closed from 18 March 2020 to 28 April 2020. Please refer to IRBM's Press Release on services made available for customers during the Movement Control Order period at the following link:</p> <p>a) 17 March 2020: <a href="http://lampiran2.hasil.gov.my/pdf/pdfam/Media_LHDNM_17_032020_SEMUA_PREMIS_LHDNM_DITUTUP_DARI_18MAC2020_HINGGA_31MAC2020.pdf">http://lampiran2.hasil.gov.my/pdf/pdfam/Media_LHDNM_17_032020_SEMUA_PREMIS_LHDNM_DITUTUP_DARI_18MAC2020_HINGGA_31MAC2020.pdf</a></p> <p>b) 24 March 2020: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/Kenyataan_Media_LHDNM_24_Mac_2020_PERKHIDMATAN_LHDNM_DALAM_TE_MPOH_PERINTAH_KAWALAN_PERGERAKAN.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/Kenyataan_Media_LHDNM_24_Mac_2020_PERKHIDMATAN_LHDNM_DALAM_TE_MPOH_PERINTAH_KAWALAN_PERGERAKAN.pdf</a></p> <p>c) 27 March 2020: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/KM_27032020_SEMUA_PREMIS_LHDNM_DITUTUP_SEHINGGA_PERINTAH_KAWALAN_PERGERAKAN_TAMAT_1.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/KM_27032020_SEMUA_PREMIS_LHDNM_DITUTUP_SEHINGGA_PERINTAH_KAWALAN_PERGERAKAN_TAMAT_1.pdf</a></p> <p>d) 29 March 2020: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/KM_29032020_HASILCARELINE_AKAN_BEROPERASI_SEMULA_MULAI_30MAC2020_BAGI_MENJAWAB_PERTANYAAN_BERKAITAN_BANTUAN_PRIHATIN_NASIONAL_1.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/KM_29032020_HASILCARELINE_AKAN_BEROPERASI_SEMULA_MULAI_30MAC2020_BAGI_MENJAWAB_PERTANYAAN_BERKAITAN_BANTUAN_PRIHATIN_NASIONAL_1.pdf</a></p> <p>e) 2 April 2020: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_02_042020_PEMBUKAAN_KAUNTER_DUTI_SETEM_DI_PEJABAT_SETEM_CAWANGAN_LHDNM_MULAI_3_APRIL_2020.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_02_042020_PEMBUKAAN_KAUNTER_DUTI_SETEM_DI_PEJABAT_SETEM_CAWANGAN_LHDNM_MULAI_3_APRIL_2020.pdf</a></p> <p>f) 13 April 2020: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/KenyataanMediaLHDNM_13042020_LANJUTAN_TEMPOH_PENUTUPAN_PREMIS_LHDNM.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/KenyataanMediaLHDNM_13042020_LANJUTAN_TEMPOH_PENUTUPAN_PREMIS_LHDNM.pdf</a></p>

		If there are any queries regarding taxation, taxpayers may use the Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY</a>
2.	Will extension of time be given if taxpayers are required to submit documents for audit or investigation within the period of 18 March 2020 until 15 May 2020?	Extension of time will be given until 31 May 2020.
3.	Will extension of time be given if taxpayers are required to provide feedback to IRBM letters within the period of 18 March 2020 until 15 May 2020?	Extension of time will be given until 31 May 2020.
4.	Is donation to the Covid-19 Fund allowed as tax deduction?	Yes. Please refer to IRBM's Press Release dated 26 March 2020 at: <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_26032_020_INSENTIF_POTONGAN_CUKAI_BAGI_SUMBANGAN KEPADA_TABUNG_COVID19.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_26032_020_INSENTIF_POTONGAN_CUKAI_BAGI_SUMBANGAN KEPADA_TABUNG_COVID19.pdf</a>
5.	Will extension of time be given for the submission of the audited accounts by the institution or organisation approved under section 44(6) of the ITA 1967?	Yes. Extension of time will be given until 30 June 2020.

## B. ezHASiL

No.	Question	Feedback
1.	How to apply for e-Filing PIN number?	Taxpayers may apply through: a) Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/</a>  OR b) User Guide at: <a href="https://ez.hasil.gov.my/CI/Bantuan_Anon.aspx">https://ez.hasil.gov.my/CI/Bantuan_Anon.aspx</a>
2.	How to register for income tax number?	Registration for income tax number can be made online through the e-Daftar application. <a href="http://edaftar.hasil.gov.my/indexBL.php">http://edaftar.hasil.gov.my/indexBL.php</a>
3.	What should I do if I forgot my e-Filing password?	a) Taxpayers who have a registered e-mail address or handphone number with IRBM: <ul style="list-style-type: none"><li>Click the 'Forgot Password' button at ezHASiL.</li></ul> b) Taxpayers who do not have a registered e-mail address or handphone number; or there is a change in the registered e-mail address or handphone number:- <ul style="list-style-type: none"><li>Update information through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/</a></li></ul>

## C. FORMS

No.	Question	Feedback
1.	Will IRBM provide extension of time for the submission of return forms either manually or e-Filing?	Extension of time will be provided as stated in the 2020 Return Form Filing Programme (Amendment 2/2020). <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.2_1.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.2_1.pdf</a>

2.	Will extension of time be given for the submission of Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor (Form CP58) where the due date falls within the MCO period?	Extension of time will be given until 31 May 2020.
3.	Will extension of time be given for the submission of Notice of Appeal to the Special Commissioners of Income Tax (SCIT) [Form Q] where the due date falls within the MCO period?	Extension of time will be given until 31 May 2020. However as provided under section 100 of the ITA 1967, taxpayer is required to file Form N and state that the delay is due to the implementation of Movement Control Order.
4.	Will IRBM provide extension of time for the submission of Country-by-Country Reporting (CbCR)?	<p>a) Entities in Malaysia responsible for the filing of the CbCR report will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> <li>i. CbCR report for submission due on 31 March 2020: Extension of time until 15 May 2020.</li> <li>ii. CbCR report for submission due on 30 April 2020: Extension of time until 31 May 2020.</li> </ul> <p>b) Constituent entities in Malaysia responsible for the submission of CbCR notification will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> <li>i. CbCR notification for submission due on 31 March 2020: Extension of time until 31 May 2020.</li> <li>ii. CbCR notification for submission due on 30 April 2020: Extension of time until 31 May 2020.</li> </ul>
5.	How does one submit Forms CP21, CP22, CP22A or CP22B within the MCO period?	Forms can be submitted beginning 29 April 2020.

6.	What alternative is available if e-Residence cannot be used as supporting documents need to be included?	<p>Application can be submitted on 29 April 2020. For urgent cases which cannot be delayed, please contact IRBM at the following e-mail address:</p> <p><a href="mailto:lhdn_int@hasil.gov.my">lhdn_int@hasil.gov.my</a></p> <p>Please visit the following link for further information:</p> <p><a href="http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2">http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2</a></p>
7.	How can application for Tax Clearance Letter (TCL) be made within the MCO period?	<p>Application for TCL can be made through e-SPC at any time or by coming to IRBM's premises beginning 29 April 2020. The processing of TCL applications will be made beginning 29 April 2020.</p>
8.	Will extension of time be given to Labuan entities for the submission of irrevocable election form to be taxed under the ITA 1967 (Form LE3) where the due date is within the MCO period?	<p>Example 1: Accounting period / basis period for a Labuan entity is 01/01/2020 – 31/12/2020. The due date for submission of Form LE3 for Year of Assessment <b>2021 (Year of Assessment 2020 under the ITA 1967)</b> is on 31/03/2020.</p> <p>Example 2: Accounting period / basis period for a Labuan entity is 01/02/2020 – 31/01/2021. The due date for submission of Form LE3 for Year of Assessment <b>2022 (Year of Assessment 2021 under the ITA 1967)</b> is on 30/04/2020.</p> <p>If the due date for submission falls within the MCO period, extension of time will be given until 31 May 2020 for the submission of Form LE3 for Year of Assessment <b>2021 &amp; Year of Assessment 2022.</b></p>
9.	Will extension of time be given to taxpayers who are required to submit Form CP204B within the MCO period?	<p>Extension of time for submission of notification of change in accounting period (Form CP204B) will be given until 31 May 2020.</p>
10.	Will IRBM provide extension of time for the submission of Application Form of an Approved Research and Development (R&D) Project under section 34A ITA 1967 (Borang 1)?	<p>The due date for submission of the completed Borang 1 (New Project/Extension Project) which ends on 31 March 2020: Extension of time will be given until 30 June 2020.</p> <p>The due date for submission of the completed Borang 1 (New Project/Extension Project) which ends on 30 April 2020: Extension of time will be given until 30 June 2020.</p>

## D. PAYMENT

No.	Question	Feedback
<b>Income Tax Estimates (CP204)</b>		
1.	Is extension of time given to all types of tax estimate submissions which are due within the MCO period?	Extension of time will be given until 31 May 2020.
2.	Is extension of time given for tax estimate payments which are due on 15 April 2020 and 15 May 2020?	Extension of time will be given until 31 May 2020.
3.	When is the deadline for the submission of the revised tax estimate in the third month instalment in 2020?	The deadline for the submission of the revised tax estimate in the third month instalment in 2020 is based on the company's basis period. An extension of time is given until 31 May 2020 for revision in the third month of instalment that falls in April 2020.
4.	Who is eligible for deferment of CP204 payment for 3 months beginning April 2020 until June 2020?	All types of businesses with Small and Medium Enterprises (SMEs) status.
5.	Who is eligible for deferment of CP204 payment for 6 months beginning April 2020 until September 2020?	Companies related to the tourism industry (including those with SME status).
6.	What are the business criteria that qualify for SME status?	Business criteria for SME status are as follows: <ol style="list-style-type: none"> <li>i. Have a paid-up capital of less than or equal to RM2.5 million ordinary shares at the beginning of the basis period for a year of assessment; and</li> <li>ii. Have a gross business income of RM50 million and below.</li> </ol>
7.	What are the sources of data that will be used by the IRBM in order to determine whether the SMEs qualify for the deferment of estimated tax payment?	The sources of data that will be used by the IRBM in order to determine whether the SMEs qualify for the deferment of estimated tax payment is based on YA 2018 Return Form received by the IRBM.

8.	Would additional criteria such as paragraph 2B and 2C, Schedule 1, ITA 1967 be applicable for a business to qualify as SME for this deferment of instalment payment purpose?	No. For this purpose, businesses just need to fulfil the criteria as mentioned in question D6.
9.	Do SMEs need to apply for deferment of CP204 payment?	No. Deferment of CP204 payment will be given automatically to all SMEs based on IRBM's record.
10.	It was previously informed that tourism industry related taxpayers had to put in manual application for the deferment of CP204 payment.  Is this procedure still applicable?	No. Deferment of CP204 payment will be given automatically based on IRBM's record.

#### **Income Tax Estimates for Other than Company (CP500)**

11.	Can payment for CP500 be deferred?	Yes. Can be deferred starting from April 2020 to June 2020. The months eligible for deferment are March 2020 and May 2020.
12.	Will the taxpayer be allowed to revise CP500?	Yes. The taxpayer is allowed to revise CP500 on or before the 30 June 2020.
13.	Are all the SMEs entitled for deferment of CP500 payment?	Yes.
14.	Do taxpayers in the SME category need to apply for deferment of CP500 payment from IRBM?	No. Deferment of CP500 payment will be given automatically to eligible taxpayers based on payment records with IRBM.

#### **Payment of Income Tax - General**

15.	Will a tax increase be imposed for late payment of tax (all types of income taxes) which should be paid within the MCO period?	Tax increase will not be imposed if the payment is made on or before 31 May 2020.
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16.	When should the deferred payments for CP204 / CP500 be settled?	Taxpayers do not need to pay the deferred payments. The balance of tax (if any) has to be settled upon the submission of the income tax return.
17.	Does deferment of CP204 / CP500 payment lead to a tax increase under section 107C(9) / 107B(3) of the ITA 1967?	No. Deferment of CP204 / CP500 payment to the companies / businesses that qualify under this Economic Stimulus Package (ESP) will not be subject to tax increase under 107C(9) / 107B(3) of the ITA 1967.
18.	Can taxpayer choose to reject the automatic deferment of tax estimates payment and continue payments based on the original payment schedule? If so, does the taxpayer need to notify the IRBM?	Yes. Taxpayer can reject and continue paying tax estimates based on the original payment schedule without having to inform the IRBM.
19.	Will the IRBM issue a notification to the taxpayers who are entitled for deferment of tax estimates payment?	Yes. The IRBM will notify taxpayers who are entitled for deferment of tax estimates payment by e-mail registered with IRBM in the near future. If the taxpayer is entitled to a deferment based on the criteria outlined in answer No. 6 (Part D) above but has not yet received the e-mail, the taxpayer will not have to make a payment for the instalment which is due on 15 April 2020.
20.	Can a taxpayer make an appeal if it is found that the company is eligible for deferment of tax estimate based on the current situation of the company?	Yes. Taxpayers can appeal by letter / e-mail to the Records Management and Taxation Information Division. A notification e-mail will be issued if the appeal is approved.
21.	Will extension of time be given to submit return form and payment for Labuan entity during this period?	Extension of time will be given until 31 May 2020.
22.	How should one make payment which exceeds the limit set by internet banking?	Tax payment of over RM1 million can be made through telegraphic transfer (TT). However, the concerned taxpayer needs to submit the payment details to IRBM fax at 03-6201 9637 or e-mail at:  <a href="mailto:HelpTTpayment@hasil.gov.my">HelpTTpayment@hasil.gov.my</a>  Failure to furnish the payment details will result in the failure of updating the taxpayer's ledger.



23.	How can withholding tax payment be made within the MCO period?	<p>Payment of withholding tax which falls within the MCO period can be made from 29 April 2020 until 31 May 2020.</p> <p>Payment can be made via telegraphic transfer (TT) by furnishing complete payment details to IRBM via fax at 03-6201 9637 or e-mail at: <a href="mailto:HelpTTpayment@hasil.gov.my">HelpTTpayment@hasil.gov.my</a></p>
24.	Will penalty be imposed on withholding tax payment which should be made within the MCO period?	Payment of withholding tax which is due within the MCO period can be made from 29 April 2020 up to 31 May 2020. Penalty will not be imposed on late payment during that period.
25.	Will there be extension of time to submit MTD data and make MTD / CP38 payment for March and April 2020 remuneration?	Extension of time will be given until 31 May 2020.
26.	Will compound payment for MTD which should be paid within the MCP period be deferred?	Payment can be made before 31 May 2020.
27.	Will IRBM defer the tax refund process?	Tax refunds will be processed as usual. However, in an ongoing audit case, taxpayers are required to submit the supporting documents as requested within the MCO period for the purpose of tax refund.

#### E. REAL PROPERTY GAINS TAX (RPGT)

No.	Question	Feedback
1.	Is extension of time provided for the submission of RPGT return forms and payment?	For the submission of RPGT return forms and payment of RPGT (section 21B or payment of notice of assessment) where the due date falls within 18 March 2020 to 31 May 2020, the dateline for filing of the forms and payment is 31 May 2020.

## F. STAMP DUTY

No.	Question	Feedback
1.	Can sales and purchase agreement for houses be stamped during this period?	<p>Stamp duty on sales and purchase agreement for houses is RM10.</p> <ol style="list-style-type: none"> <li>i. Duty payer may purchase Revenue Stamps from post offices.</li> <li>ii. Affix the stamp on the agreement.</li> <li>iii. Stamp can be executed by drawing a line across the stamp and writing or marking current date on the stamp.</li> </ol> <p>The cancellation of Revenue Stamps as stated above is only possible for documents that attract a fixed duty under item 4, Schedule 1 of the Stamp Act 1949 such as sales and purchase agreement for houses.</p>
2.	What is Stamp Assessment and Payment System?	The Stamp Assessment and Payment System (STAMPS) is a system which enables application and payment for stamp duty to be done online.
3.	Who can use STAMPS?	All legal firms, companies, partnerships, businesses, financial institutions or agents registered with any company registrar in Malaysia.
4.	Can individuals use STAMPS?	Individuals may use STAMPS if they have a business registered with the Companies Commission of Malaysia (SSM).
5.	How can an individual without business registered with SSM do stamping within the MCO period?	<p>Stamping for individual documents cannot be done within the MCO period.</p> <p>Stamping must be done manually over the counters at any Stamp Offices/ Revenue Service Centres / UTC Johor after 28 April 2020. 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 18 March 2020 to 30 May 2020.</p> <p>Stamp duty offices nationwide will be open from 3 April 2020 to cater to individual duty payers. However, the services available will be limited to:</p> <ol style="list-style-type: none"> <li>i. Stamping for individuals and public who do not have STAMPS user ID.</li> <li>ii. Payment of stamp duty on the notice of assessment which cannot be made online.</li> </ol>

		Operation hours based on the working days of the relevant state is from 8.00 am to 12.00 pm.
6.	How do duty payers other than individuals make stamping application?	They may do online stamping through STAMPS at: <a href="https://stamps.hasil.gov.my">https://stamps.hasil.gov.my</a> Agents or representatives with STAMPS user ID are required to submit the stamping application and make payment online.
7.	Are all stamp duty counters open and what about the counter operating hours?	Stamp duty counters at Branch Stamping Offices nationwide will be in operations from 3 April 2020. Stamp duty counters at Revenue Service Centres and Johor Bahru UTC will remain closed until the end of the Movement Control Order period.  Please refer to IRBM's Press Release on operating hours for stamp duty counters as follows:  a) <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_02_042020_PEMBUKAAN_KAUNTER_DUTI_SETEM_DI_PEJABAT_SETEM_CAWANGAN_LHDNM_MULAI_3_APRIL_2020.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_02_042020_PEMBUKAAN_KAUNTER_DUTI_SETEM_DI_PEJABAT_SETEM_CAWANGAN_LHDNM_MULAI_3_APRIL_2020.pdf</a>  b) <a href="http://lampiran1.hasil.gov.my/pdf/pdfam/KenyataanMediaLHDNM_13042020_LANJUTAN_TEMPOH_PENUTUPAN_PREMIS_LHDNM.pdf">http://lampiran1.hasil.gov.my/pdf/pdfam/KenyataanMediaLHDNM_13042020_LANJUTAN_TEMPOH_PENUTUPAN_PREMIS_LHDNM.pdf</a>
8.	How to make online payment?	i. Online payment can be made by STAMPS users through FPX medium, CIMB Biz Channel or Public Bank for cases with the status "sedia untuk bayaran duti".  ii. Print stamp certificate after payment is successful.  iii. Attach stamp certificate to physical document as prove of payment.
9.	Will I be imposed penalty for late payment?	If payment for notice of assessment on stamp duty falls within the MCO period, the payment can be made until 31 May 2020. No late payment penalty will be imposed.
10.	How does one verify the validity of a Stamp Certificate?	Verification can be made at:  a) <a href="https://stamps.hasil.gov.my/stamps/">https://stamps.hasil.gov.my/stamps/</a>  OR  b) by smartphone application  Download "Semakan Ketulenan Sijil" application (ANDROID / iOS)