



COVID 19: MOVEMENT CONTROL ORDER, MCO PHRASE 3
14 APRIL TO 28 APRIL 2020





KWSP
EPF





**EXTENSION ON
IMPORTANT DEADLINE**



The Employees Provident Fund (EPF) 	Contribution	Deadline
	April (March Salary)	extended from 15 April to 30 April 2020

Social Security Organisation (SOCSO) 	Contribution	Deadline
	April (March Salary)	31 May 2020
	May (April Salary)	30 June 2020
	June (May Salary)	31 July 2020
	July (June Salary)	31 August 2020
	August (July Salary)	30 September 2020
	September (August Salary)	31 October 2020


Sales and Service Tax Tax Return (SST-02) 	Taxable Period	Deadline
	Jan 2020 to Feb 2020	13 May 2020
	Feb 2020 to Mar 2020	13 May 2020

Human Resources Development Fund (HRDF) 	Contribution	Deadline
	April (March Salary)	Exempted
	May (April Salary)	
	June (May Salary)	
	July (June Salary)	
	August (July Salary)	
	September (August Salary)	

Lembaga Hasil Dalam Negeri, LHDN

Form Type	Taxpayer	Deadline of Submission	Extension of Submission Deadline (Updated 10/4/2020)
INDIVIDUALS, PARTNERSHIPS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES			
BE	Individual (Resident) & DO NOT CARRY on business	30 April 2020	2 months: 30 June 2020
B	Individual (Resident) & CARRY on business	30 June 2020	2 months: 31 Aug 2020
P	Partnership	30 June 2020	2 months: 31 Aug 2020
BT	Resident Individuals (Knowledge Workers)	DO NOT CARRY on Business 30 April 2020	Extension of 2 months
M	Non-resident Individuals		
MT	Non-resident Individuals (Knowledge Workers)		
TF	Associations	CARRY on Business	
TP	Deceased Persons' Estates	30 June 2020	
TJ	Hindu Joint Families		

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Form	Taxpayer	Deadline of Submission	Extension of Submission Deadline (Updated 10/4/2020)
EMPLOYERS			
E	Employer's Tax Filing	31 March 2020	Extension of 2 months 31 May 2020
COMPANIES, CO-OPERATIVE SOCIETIES, LIMITED LIABILITY PARTNERSHIPS AND TRUST BODIES			
C	Companies	Within 7 months from the date following the close of the accounting period	 Extension of 2 months for which accounting period ended on 31 July 2019 to 31 December 2019
CS	Co-operative Societies		
PT	Limited Liability Partnerships		
TA	Trust Bodies		
TC	Unit Trusts / Property Trusts		
TR	Real Estate Investment Trusts / Property Trust Funds		
TN	Business Trusts		

CP204 tax estimates

CATEGORY	DUE DATE	PAYMENT DEADLINES CHANGES	
		Updated 3/4/2020	Updated 10/4/2020
Non-SME	15 April 2020 15 May 2020	30 April 2020	31 May 2020 31 May 2020
SME	15 April 2020 - 15 June 2020	Deferment of CP204 payment for 3 months	No changes but IRB will no fy taxpayers
Companies Of Tourism Industry	15 April 2020 - 15 Sept 2020	Deferment of CP204 payment for 6 months	No changes

Deferment of CP204 / CP 500 payment **will be given automatically to all SMEs** based on IRBM's record

IRB will notify through email registered with them



Taxpayer 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.

Business criteria for SME status

Paid-up capital
≤ RM2.5 million ordinary shares
at the beginning of the basis
period for a year of assessment

Gross business income
≤ RM50 million

CP500 tax estimates



DUE DATE	PAYMENT DEADLINES CHANGES			
	Updated 19/3/2020	Updated 26/3/2020	Updated 3/4/2020	Updated 10/4/2020
31 March 2020 31 May 2020	30 April 2020	30 April 2020	April 2020 to June 2020 deferred, no payment required	April 2020 to June 2020 deferred, no payment required

Withholding tax

DUE DATE	PAYMENT DEADLINES CHANGES			
	Updated 19/3/2020	Updated 26/3/2020	Updated 3/4/2020	Updated 10/4/2020
18 March 2020 to 28 April 2020	Can be made beginning 01 April 2020 up to 30 April 2020	Can be made beginning 15 April 2020 until 30 April 2020	Can be made beginning 15 April 2020 until 30 April 2020	Can be made from 29 April 2020 until 31 May 2020

MTD / CP38 on remuneration from employment for the month of March 2020 & April 2020



DUE DATE	PAYMENT DEADLINES CHANGES			
	Updated 19/3/2020	Updated 26/3/2020	Updated 3/4/2020	Updated 10/4/2020
15 April 2020 & 15 May 2020	30 April 2020	30 April 2020	30 April 2020	31 May 2020

RPGT

DUE DATE	PAYMENT DEADLINES CHANGES			
	Updated 19/3/2020	Updated 26/3/2020	Updated 3/4/2020	Updated 10/4/2020
18 March 2020 to 31 May 2020	30 April 2020	30 April 2020	30 April 2020	31 May 2020

Notice of assessment on Stamp Duty



DUE DATE	PAYMENT DEADLINES CHANGES			
	Updated 19/3/2020	Updated 26/3/2020	Updated 3/4/2020	Updated 10/4/2020
18 March 2020 to 30 May 2020	30 April 2020	30 April 2020	30 April 2020	31 May 2020

Thank You.

