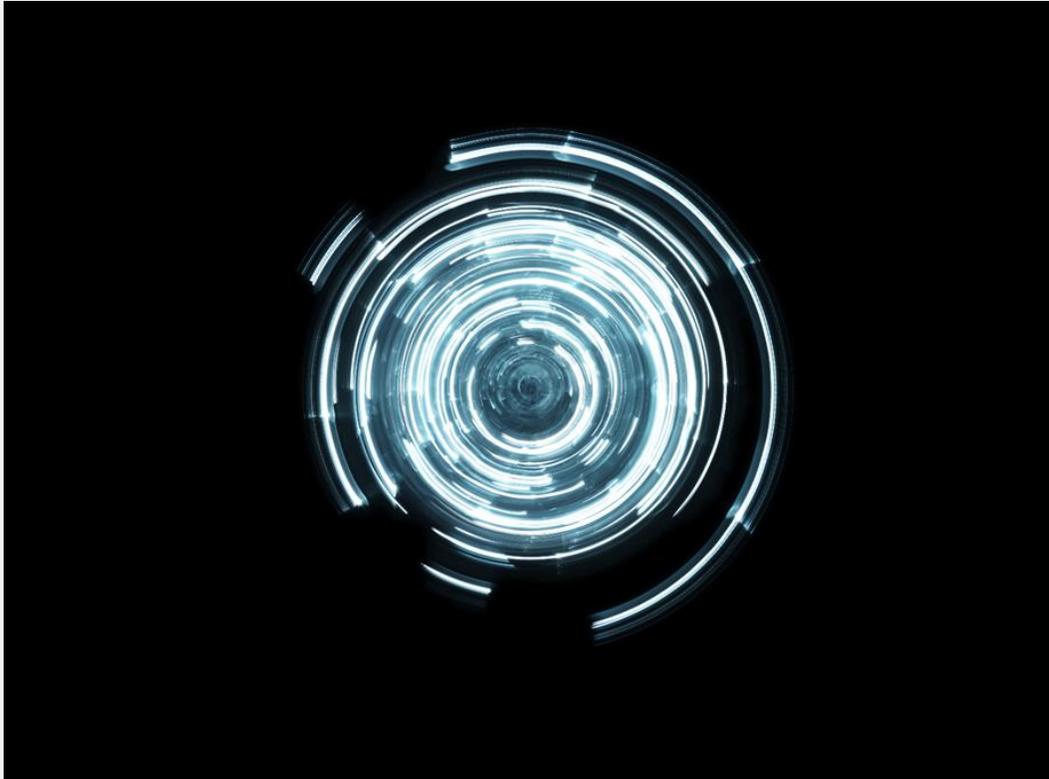


Malaysia | Tax | 25 March 2020



Tax Espresso – Special Alert
IRBM updated FAQs on tax matters
during the MCO Period (18 to 31 March
2020)

Subsequent to our [‘Special Alert - IRBM issued FAQs on tax matters during the Movement Control Order Period \(18 to 31 March 2020\)’](#) which was based on the FAQs on 19 March 2020, the Inland Revenue Board of Malaysia (IRBM) has updated the [Frequently Asked Questions \(FAQs\)](#). The latest update was made this morning (25 March 2020). Here are the key changes:

1. Extension of time (EOT) till 30 April 2020 is also given to the following submissions due during the Movement Control Order (MCO) period of 18 March 2020 to 31 March 2020:
 - (a) Submission of feedback to IRBM letters.
 - (b) Submission of Irrevocable Election by a Labuan Entity under Section 3A of the Labuan Business Activity Tax Act 1990 form (Form LE 3) for a Labuan entity to be taxed under the Income Tax Act 1967 (ITA).

Example:

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 (YA) 2020 is on 31 March 2020.

Extension of time will be given until 30 April 2020 for the submission of Form LE3 for YA 2020.

2. EOT till 30 April 2020 is given for the following submission due during the period of 18 March 2020 to 29 April 2020:
 - (a) Submission of requisite documents for cases being audited / investigated.

*[Remark: In the superseded FAQs dated 19 March 2020, EOT till 30 April 2020 is given only for submission of requisite documents due during the period of 18 March 2020 **to 31 March 2020.**]*
 - (b) Submission of notification of change in accounting period (Form CP204B).
3. The IRBM has updated Example I of the Guide Notes on Submission of Return Form (RF) in the [2020 Filing Programme \(Amendment 1/2020\)](#) on 21 March 2020.

Example I (updated):

The due date for submission of Form BE for YA 2019 is 30 April 2020. Grace period is given until *30 June 2020* for the *submission via e-filing, postal delivery or by hand-delivery.*

If a taxpayer furnished his Form e-BE for YA 2019 on *1 July 2020*, the receipt of his RF shall be considered late as from 1 May 2020 and penalty shall be imposed under Section 112(3) of the ITA.

4. Hasil Care Line will be closed from 26 March 2020 until the MCO period ends. In this regard, the services provided during this period will be limited to:
 - (a) Online services such as filing of income tax return form and tax payment via ezHASiL;
 - (b) HASiL Live Chat;
 - (c) Customer Feedback Form at IRBM's Official Portal; and
 - (d) IRBM's official social media webpages (i.e. Facebook and Twitter)

Please refer to the [IRBM's Press Release](#) for more details.

Please see [FAQs \(updated on 25 March 2020\)](#) for details and other matters addressed.

In light of the extended MCO, further announcements / changes to the FAQs may be expected. To stay updated, please refer to this [FAQs](#) for the latest version.



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