



## Extension for corporate income tax filing and tax payment via internet

In response to COVID19 pandemic and to assist business operators, the Ministry of Finance issued notifications on 30 April 2021 to extend the deadline for tax returns filing and tax payment via the Revenue Department's internet submission platform, which can be summarized below.

### Non-listed companies or juristic partnerships

Returns	Original filing deadline	Extended deadline (e-filing)
PND. 50* and PND. 55** (including audited financial statement and other relevant accounting documents as the case may be)	Within May 2021 and June 2021	Within 30 <sup>th</sup> June 2021
Transfer Pricing Disclosure Form	Within May 2021 and June 2021	Within 30 <sup>th</sup> June 2021

### Listed companies

Returns	Original filing deadline	Extended deadline (e-filing)
PND. 50* (including audited financial statement and other accounting documents as the case may be)	Within May 2021 and June 2021	Within 30 <sup>th</sup> June 2021 <i>(subject to conditions below)</i>
Transfer Pricing Disclosure Form	Within May 2021 and June 2021	Within 30 <sup>th</sup> June 2021 <i>(subject to conditions below)</i>

\*Corporate Income Tax Return \*\* Foundation and Association Income Tax Return

Listed companies shall be eligible for the extension only in the case where they initially set their annual general meetings for the approval of the balance sheet and profit and loss statement during 26 – 30 April 2021, and due to COVID19 restriction, such meetings need to be rescheduled within one month from the original dates. The listed companies need to notify the Revenue Department of the initial and rescheduled meeting dates. The listed companies need to notify

the Director General of the Revenue Department of the initial and rescheduled meeting dates within 31 May 2021, via the Revenue Department's website.

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