





SMEs MUST KNOWs - EXTENSION OF IMPORTANT DEADLINE UNDER MOVEMENT CONTROL ORDER/CMCO (18.03.2020 - 09.06.2020)

Updated 29.05.2020 (YHC Tax Sdn Bhd)

AUTHORITY		Extension		
	Submission of statutory documents to CCM due during the MCO period	~ 30 days from the last day of the expiry of Movement Control Order		
	Filing of the annual financial statements (Need to apply for such extension from CCM)	Financial Year End	Extension	
		September 2019	3 months from the last day of the MCO period	
		October 2019	3 months from the last day of the MCO period	
		November 2019	3 months from the last day of the MCO period	
		December 2019	3 months from the last day of the MCO period	
AUTHORITY	CUSTOM	Taxable period	Statutory Deadline	Extension for Payment
	SALES TAX	Jan - Feb 2020	31.03.2020	30.06.2020
		Feb - Mar 2020	30.04.2020	30.06.2020
		Mar - April 2020	31.05.2020	30.06.2020
	SERVICE TAX	Jan - Feb 2020	31.03.2020	30.06.2020
		Feb - Mar 2020	30.04.2020	30.06.2020
		Mar - April 2020	31.05.2020	30.06.2020
	TOURISM TAX	Jan - Feb 2020	31.03.2020	30.06.2020
		Feb - Mar 2020	30.04.2020	30.06.2020
		Mar - April 2020	31.05.2020	30.06.2020
	LHDN ANNUAL TAX FILLING	Year End	Statutory Deadline	E-Filing Extension
	Company: Form C	31.07.2019	29.02.2020	30.04.2020
	LLP: Form PT	31.08.2019	31.03.2020	31.05.2020
		30.09.2019	30.04.2020	31.07.2020
		31.10.2019	31.05.2020	31.08.2020
	<i>Year-end Jul-Aug 2019: 2 months extension</i>	30.11.2019	30.06.2020	30.09.2020
	<i>Year-end Sep-Dec 2019: 3 months extension</i>	31.12.2019	31.07.2020	31.10.2020
	<i>Year-end Jan-Mar 2020: 2 months extension</i>	31.01.2020	31.08.2020	31.10.2020
		29.02.2020	30.09.2020	30.11.2020
		31.03.2020	31.10.2020	31.12.2020
	CP204 Payment	Period	Statutory Deadline	Extension
	SMEs and Non-SMEs	March 2020	15.04.2020	31.05.2020
		April 2020	15.05.2020	31.05.2020
	Deferment for 3 months (SMEs only)	March to May 2020	April to June 2020	Deferment **
	Deferment for 6 months (SMEs & Non-SMEs) (Companies related to Tourism industries)	March to Aug 2020	April to Sep 2020	Deferment **
	CP204/CP204A Tax Revision Submission		31.03.2020	31.05.2020
	Allowed to Revise tax estimate - Third month instalment in 2020 (December FYE)			31.05.2020 (Granted)
	**IMPORTANT (\$\$): 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 (Deferment is automatically - No application required)			
Business criteria for SME status are as follows: (LHDN FAQ)				
i. 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				
ii. Have a gross business income of RM50 million and below				
	FORM	Period	Statutory Deadline	Manual Extension E-Filing Extension
	Individual (Resident): Form BE	01.01.19 - 31.12.19	30.04.2020	30.06.2020
	Individual (Non Resident): Form M	01.01.19 - 31.12.19	30.04.2020	30.06.2020
	Sole-proprietor: Form B	01.01.19 - 31.12.19	30.06.2020	31.08.2020
	Partnership: Form P	01.01.19 - 31.12.19	30.06.2020	31.08.2020
	(2 months grace period)			
	CP500	Period	Statutory Deadline	Payment Extension
	Personal Tax instalment scheme	1st instalment	30.03.2020	Deferment **
		2nd instalment	30.05.2020	Deferment **

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CP204 (SMEs) - 3 months Deferment

Due Date	Estimated Amount	Payment for Deferment
15.02.2020	1,000	1,000
15.03.2020	1,000	1,000
15.04.2020	1,000	-
15.05.2020	1,000	-
15.06.2020	1,000	-
15.07.2020	1,000	1,000
15.08.2020	1,000	1,000
15.09.2020	1,000	1,000
15.10.2020	1,000	1,000
15.11.2020	1,000	1,000
15.12.2020	1,000	1,000
15.01.2021	1,000	1,000
Total	12,000	9,000

CP500 Deferment

Due Date	Estimated Amount	Payment for Deferment
30.03.2020	1,000	-
30.05.2020	1,000	-
30.07.2020	1,000	1,000
30.09.2020	1,000	1,000
30.11.2020	1,000	1,000
30.01.2021	1,000	1,000
Total	6,000	4,000






	RM
Actual Tax payable as per Form C	13,000
CP204-Tax instalments paid	(9,000)
Balance of Tax Payable	4,000

	RM
Actual Tax payable as per Form B (Due on / before 30 June 2021)	5,500
CP500-Tax instalments paid	(4,000)
Balance of Tax Payable (Due on / before 30 June 2021)	1,500

Updated 29.05.2020 (YHC Tax Sdn Bhd)

EMPLOYER HIGHLIGHT

EXTENSION OF DEADLINE UNDER MOVEMENT CONTROL ORDER / CMCO (18.03.2020 - 09.06.2020)

AUTHORITY	FORM	Period	Statutory Deadline	E-Filing Extension
	Employer Tax Filing: Form E	01.01.19 - 31.12.19	31.03.2020	31.05.2020
	CP58 to agent, dealer or distributor	01.01.19 - 31.12.19	31.03.2020	31.05.2020
	PCB / CP38 Payment	01.03.20 - 31.03.20 01.04.20 - 30.04.20	15.04.2020 15.05.2020	31.05.2020 31.05.2020
AUTHORITY	Payroll Contribution	Period	Statutory Deadline	Extension
	EPF Contribution	01.03.20 - 31.03.20	15.04.2020	Payment - Extended to 30th April
	Remark: Restructuring arrangement to be negotiated - 6 months EPF	01.04.20 - 30.04.20	15.05.2020	30.05.2020
		01.05.20 - 31.05.20	15.06.2020	30.06.2020
		01.06.20 - 30.06.20	15.07.2020	30.07.2020
	SOCSSO Contribution	01.03.20 - 31.03.20	15.04.2020	No FCLB for payment before 01.05.2020
	FCLB - Faedah Caruman Lewat Bayar	01.04.20 - 30.04.20	15.05.2020	31.05.2020
		01.05.20 - 31.05.20	15.06.2020	30.06.2020
		01.06.20 - 30.06.20	15.07.2020	31.07.2020
		01.07.20 - 31.07.20	15.08.2020	31.08.2020
		01.08.20 - 31.08.20	15.09.2020	30.09.2020
01.09.20 - 30.09.20	15.10.2020	31.10.2020		
	EIS Contribution	01.03.20 - 31.03.20	15.04.2020	No FCLB for payment before 01.05.2020
	01.04.20 - 30.04.20	15.05.2020	31.05.2020	
	01.05.20 - 31.05.20	15.06.2020	30.06.2020	
	01.06.20 - 30.06.20	15.07.2020	31.07.2020	
	01.07.20 - 31.07.20	15.08.2020	31.08.2020	
	HRDF Levy Contribution	01.03.20 - 31.03.20	15.04.2020	Exempted
		01.04.20 - 31.08.20	15th next month	Exempted





MAKLUMAN JABATAN KASTAM DIRAJA MALAYSIA
PUTRAJAYA



OPERASI DAN PERKHIDMATAN
JABATAN KASTAM DIRAJA MALAYSIA (JKDM) DALAM TEMPOH LANJUTAN
PELAKSANAAN PERINTAH KAWALAN PERGERAKAN (PKP)

Ekoran daripada pelaksanaan PKP telah menyebabkan aktiviti perniagaan dan pengilangan tidak dapat dijalankan seperti biasa, JKDM telah memutuskan supaya penalti ke atas pembayaran bagi tempoh PKP adalah diremit sepenuhnya sekiranya pembayaran dibuat selewat-lewatnya pada 30 Jun 2020.

Selain daripada itu bagi kesalahan lewat mengemukakan penyata bagi tempoh bercukai terlibat, tiada tindakan undang-undang akan diambil oleh JKDM keatas kesalahan tersebut.

Remisi penalti diberi melibatkan cukai/ levi seperti berikut:

1. Cukai Jualan atau Cukai Perkhidmatan melalui Penyata SST-02
2. Cukai Perkhidmatan diimport melalui Borang SST-02A
3. Cukai Pelancongan melalui Penyata TTx-03
4. Levi Pelepasan melalui Penyata DL-02

Keputusan ini khusus untuk tempoh bercukai yang berakhir seperti berikut:

Tempoh bercukai berakhir	Tarikh Akhir Mengemukakan penyata dan Pembayaran Cukai	Pembayaran diterima sehingga 30 Jun 2020
29 Februari 2020	31 Mac 2020	Penalti diremit sepenuhnya
31 Mac 2020	30 April 2020	Penalti diremit sepenuhnya
30 April 2020	31 Mei 2020	Penalti diremit sepenuhnya

Pembayaran melalui medium atas talian (online) atau perkhidmatan pos adalah digalakkan.

Sekian, terima kasih.

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JABATAN KASTAM DIRAJA MALAYSIA
TARIKH: 29 Mei 2020