

INDIRECT TAX

FILING OF RETURN FORM TO THE ROYAL MALAYSIAN CUSTOMS DEPARTMENT

We wish to inform that the Royal Malaysian Customs Department ("RMCD") issued an announcement (available in Malay language only - click <u>HERE</u>) dated 11 August 2021 on the extension of filing and payment due dates for Sales Tax and Service Tax Return Forms (i.e. Form SST-02), due to the extension of Movement Control Order ("MCO").

Table below summarises the due date for submission of return form and payment-

Taxable Period	Statutory Due Date	Extended Due Date for Submission of Return Form and Payment	Payment Remitted on or Before 31 August 2021
1 May 2021 to 30 June 2021	31 July 2021	31 August 2021	Full penalty remission is granted, subject to application and approval from the RMCD

We will keep you updated on any further announcements to be issued by the RMCD or other relevant authorities, if any.



DIRECT TAX EXTENSION OF TIME FOR TAX FILING AND TAX PAYMENTS

We would like to inform that the Inland Revenue Board Malaysia ("IRBM") has updated the 2021 Return Form Filing Programme (Amendment 4/2021) <click <u>HERE</u>> on 19 August 2021. A 3-month grace period has been given for the submission of tax returns for the following group of taxpayers :-

For the submission of Forms B, P, BT, M, MT, TF, TP and TJ (individuals, partnerships, associations, deceased persons' estate and Hindu Joint Families who carry on business) as well as for the payment of balance of tax payable (if any) for the year of assessment ("YA") 2020 –

Statutory Deadline	Grace Period Given	Extended Deadline
30 June 2021	3 months	30 September 2021

For the submission of Forms C, PT, TC, C1, TA, TR and TN (companies, co-operative societies, limited liability partnerships and trust bodies) as well as for the payment of balance of tax payable (if any) for the accounting periods ending 1 November 2020 to 30 April 2021 –

<u>YA 2020</u>

Accounting Period Ending	Statutory Deadline*	Grace Period Given	Extended Deadline
30 November 2020	30 June 2021	3 months	30 September 2021
31 December 2020	31 July 2021	3 months	31 October 2021

continued...



DIRECT TAX EXTENSION OF TIME FOR TAX FILING AND TAX PAYMENTS (Cont')

<u>YA 2021</u>

> 3-month Grace Period

Accounting Period Ending	Statutory Deadline*	Grace Period Given	Extended Deadline
31 January 2021	31 August 2021	3 months	30 November 2021

> 2-month Grace Period

Accounting Period Ending	Statutory Deadline*	Grace Period Given	Extended Deadline
28 February 2021	30 September 2021	2 months	30 November 2021
31 March 2021	31 October 2021	2 months	31 December 2021
30 April 2021	30 November 2021	2 months	31 January 2022

(*) within 7 months from the date following the close of the accounting period

Note:

For submission of Forms CPE and CPP of Petroleum companies, a 3-month grace period is given for companies with accounting period ending from 1 November 2020 to 31 January 2021 and a 2-month grace period is given for companies with accounting period ending from 1 February 2021 to 30 April 2021.



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