

## STATUTORY COMPLIANCE DURING MCO PERIOD (As at 14 April 2020)

In response to the Government's MCO from 18 Mar 2020, relevant Statutory Bodies have granted extensions to facilitate the statutory submission or payment.

We have extracted in this Memorandum, the pertinent extensions granted by the respective Statutory Bodies which in our view would be relevant from both the business and individual perspectives to our clients for their consideration.

*The extension would be subject to any clarification and guidance from the relevant authorities and being legislated where applicable. As such, further details on the proposed extension are expected to be released by the authorities in due course.*

### Glossary

**SME**      Small and Medium Enterprises

Statutory filing			Extension of deadlines
<b>A.</b>	<b>Lembaga Hasil Dalam Negeri (LHDN)</b>		
1.	<b>Form E</b>	Employers Return for the Year of Remuneration 2019	2 mths till 31/5/2020
2.	<b>Form BE</b>	Individuals without business income	2 mths till 30/6/2020
3.	<b>Form B Form P</b>	Individuals with business income Partnerships	2 mths till 31/8/2020
4.	<b>Form C</b>	Companies [Only for FY-end 31/7/2019 to 31/12/2019]	2 mths (i.e. 7+2 mths from FY-end)
5.	<b>CP204 &amp; CP204A</b>	Tax estimation & revision [Only for submissions originally due within the MCO period]	31/5/2020
6.	<b>CP204 Instalments</b>	Due on 15/4/2020 and 15/5/2020 [For All companies]	31/5/2020
		Instalment from April to June 2020 [For SMEs only]	3 mths of deferment
<p><b><u>Criteria for Qualifying SMEs – based on YA2018:</u></b></p> <ul style="list-style-type: none"> <li>• Have a paid-up capital of <u>less than or equal</u> to RM2.5 million ordinary shares at the beginning of the basis period for a Year of Assessment; <b>and</b></li> <li>• Have a <u>gross business income</u> of RM50 million and below</li> </ul> <p><b><u>For Qualifying SMEs – please note that you:</u></b></p> <ol style="list-style-type: none"> <li>1. Will be notified by email</li> <li>2. Need not make the payment for the instalment due on 15/4/2020 if you have yet to receive the notification by that date</li> <li>3. Can reject the deferment and continue with their original instalments without having to inform the LHDN</li> </ol>			<p><u>Note:</u></p> <ol style="list-style-type: none"> <li>1. Automatic approval granted based on LHDN's record</li> <li>2. No application is required</li> <li>3. Deferred instalments need not be subsequently paid</li> <li>4. Balance of tax to be settled upon submission of income tax return, if any</li> </ol>

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Statutory filing		Extension of deadlines
<b>A. Lembaga Hasil Dalam Negeri (LHDN)</b>		
7.	<b>MTD/PCB and/or CP38</b>	Monthly Tax Deduction submission and payments for the remuneration for March and April 2020
		31/5/2020
8.	<b>CP500</b>	Individual bi-monthly instalments [Only for March and May 2020]  <i>Our comments:</i> <i>We presume that taxpayers will be notified</i>
		2 mths of deferment  <i>Note:</i> 1. Automatic approval granted based on LHDN's record 2. No application is required 3. Deferred instalments need not be subsequently paid 4. Balance of tax to be settled upon submission of income tax return, if any
9.	Tax appeal hearing before the Special Commissioners of Income Tax (SCIT) during the period 1 – 14 April 2020	
	All hearings are to be rescheduled	
<b>B. Royal Malaysian Customs Department (RMCD)</b>		
1.	Any returns ending 31/3/2020 (e.g. Sales and Services Tax Return)	
	30 days till 30/4/2020	
<b>C. Companies Commission of Malaysia (CCM)</b>		
1.	Lodgement of statutory filings or notifications during MCO period	
	30 days moratorium period from the end of the extended MCO period	
2.	Lodgement of financial statements for companies with FY-end 30/9/2019 to 31/12/2019	
	3 mths extension can be granted  <i>Note:</i> Company is required to apply to CCM via Company Secretary with no fees imposed	
<b>D. Employees Provident Fund (EPF)</b>		
1.	Form A – Submission/payment of contribution for March 2020	
	30/04/2020	
<b>E. Social Security Organisation (SOCSO)</b>		
1.	SOCSO/EIS – Submission/payment of contribution for • March 2020 • April - September 2020	
	15/04/2020 End of subsequent month	
<b>F. Human Resources Development Levy (HRDF)</b>		
1.	HRDF levy exemption (all sectors)	
	Exemption for 6 mths 1/4/2020 to 30/9/2020	