

Extension of Deadlines under Movement Control Order (As announced by SSM, RMCD and LHDN)

Authority	Year End / Taxable Period	Statutory Deadline	Extended Deadlines
SSM - Statutory lodgement		During MCO	30 days from the date of MCO ends
SSM - Lodgement of Financial Statement	30.09.2019 - 31.12.2019	30 days from the FS circulation date	3 months extension*
<u>CUSTOM</u>			
Sales Tax - Extended due date of payment	31.03.2020	30.04.2020	31.05.2020
Service Tax - Extended due date of payment	31.03.2020	30.04.2020	31.05.2020
<u>LHDN</u>			
Form E	01.01.2019 - 31.12.2019	31.03.2020	31.05.2020
Form CP58 (to agent, dealer or distributor)	01.01.2019 - 31.12.2019	31.03.2020	31.05.2020
Form CP204		Due within MCO period	31.05.2020
Form CP204A		Due within MCO period	31.05.2020
Revision of tax estimate in the 3rd-instalment		Due within MCO period	31.05.2020
Form CP204 payment (SMEs)		April - June 2020 (3 months deferment)	
Form CP204 payment (Tourism Industry)		April - Sept 2020 (6 months deferment)	
Form C / Form PT	Year end from 31 July 2019 to 31 August 2019	7 months from the financial year end	2 months grace period
Form C / Form PT	Year end from 30 September 2019 to 31 December 2019	7 months from the financial year end	3 months grace period
Form C / Form PT	Year end from 31 January 2020 to 31 March 2020	7 months from the financial year end	2 months grace period
Form BE	01.01.2019 - 31.12.2019	30.04.2020	30.06.2020
Form M (Do not carry on Business)	01.01.2019 - 31.12.2019	30.04.2020	30.06.2020
Form M (Carry on Business)	01.01.2019 - 31.12.2019	30.06.2019	31.08.2020
Form B	01.01.2019 - 31.12.2019	30.06.2020	31.08.2020
Form P	01.01.2019 - 31.12.2019	30.06.2020	31.08.2020
CP500 instalment		March 2020 and May 2020 are eligible for deferment	
Withholding tax		Due within MCO period	Payment can be made from 13 May 2020 to 31 May 2020
<u>PAYROLL</u>			
EPF contribution **	01.03.2020 - 31.03.2020	15.04.2020	30.04.2020
SOCSSO / EIS contribution	01.03.2020 - 31.03.2020	15.04.2020	30.04.2020
SOCSSO / EIS contribution	01.04.2020 - 30.04.2020	15.05.2020	31.05.2020
HRDF levy contribution	01.03.2020 - 31.08.2020	15th of the next month	Exempted
PCB CP38 payment for March remuneration	01.03.2020 - 31.03.2020	15.04.2020	31.05.2020
PCB CP38 payment for April remuneration	01.04.2020 - 30.04.2020	15.05.2020	31.05.2020

* Companies are required to apply to SSM for this extension. Pending for guidelines and further details from SSM.

** EPF contribution - An employer consultation service will be introduced on 23 April 2020 for deferment, rescheduling or restructuring the employer's EPF contribution.

Updated on 30/04/2020

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