

DEADLINE UPDATES

Under Conditional Movement Control Order (CMCO)
(Latest Updated : 18 May 2020)



EMPLOYEES PROVIDENT FUND

Payment	Period	Statutory Deadline	Extended Deadline
EPF	March – June 2020	15 th following month	30 th of following month



PERKESO

Payment	Period	Statutory Deadline	Extended Deadline
SOCISO/EIS	March – Sep 2020	15 th following month	Last day of following month



HUMAN RESOURCES DEVELOPMENT FUND

Payment	Period	Statutory Deadline	Extended Deadline
HRD Levy	March – August 2020	15 th following month	Exempted



MY SST

Payment	Period	Statutory Deadline	Extended Deadline
Sales Tax Service Tax Tourism Tax	29 Feb 2020	31 Mar 2020	31 May 2020
	31 Mar 2020	30 Apr 2020	31 May 2020



SURUHANJAYA SYARIKAT MALAYSIA

	Year End	Statutory Deadline (Circulation)	Extended Deadline* (Circulation)	Statutory Deadline (Lodgement)	Extended Deadline (Lodgement)
Lodgement of Financial Statements	YE 30 Sep 2019	31 March 2020	29 June 2020	30 Apr 2020	29 July 2020
	YE 31 Oct 2019	30 Apr 2020	29 July 2020	30 May 2020	28 Aug 2020
Hold Annual General Meeting (AGM)	YE 30 Nov 2019	31 May 2020	29 Aug 2020	30 June 2020	28 Sep 2020
	YE 31 Dec 2019	30 June 2020	28 Sep 2020	30 July 2020	28 Oct 2020

Companies can apply to SSM for Extension of Time (EOT) of 90 days from original expiry date
Waive of application fee of RM100 for EOT



INLAND REVENUE BOARD OF MALAYSIA

Payment	Period	Statutory Deadline	Extended Deadline
PCB / CP38	March 2020	15 Apr 2020	31 May 2020
	April 2020	15 May 2020	31 May 2020

Payment	Statutory Deadline	Extended Deadline
Withholding Tax	Payment Due on 18 Mar – 12 May 2020	13 May - 31 May 2020

Payment can be made via telegraphic transfer (TT) by furnishing complete payment details to IRBM via fax at 03-62019637 or e-mail at HelpTTpayment@hasil.gov.my

Payment	Statutory Deadline	Extended Deadline
RPGT	Payment Due on 18 Mar – 31 May 2020	31 May 2020

	Period	Statutory Deadline	Extended Deadline
CP204 (Non-SME)	/	15 Apr 2020	31 May 2020
	/	15 May 2020	31 May 2020
CP204A Revision for 6th/9th month	YA 30 June 2020 YA 30 Sep 2020	9th : 31 Mar 2020 6th : 31 Mar 2020	31 May 2020
	YA 31 July 2020 YA 31 Oct 2020	9th : 30 Apr 2020 6th : 30 Apr 2020	
CP204A Revision for 3rd month	YA 31 Jan 2021	30 Apr 2020	31 May 2020
CP204 (Non-SME)	/	15 Apr 2020	31 May 2020
	/	15 May 2020	31 May 2020
CP204A Revision for 6th/9th month	YA 30 June 2020 YA 30 Sep 2020	9th : 31 Mar 2020 6th : 31 Mar 2020	31 May 2020
CP204A Revision for 3rd month	YA 31 Dec 2020 YA 31 Jan 2021	31 Mar 2020 30 Apr 2020	31 May 2020

Deferment of CP204 Payments for SMEs (Automatically)		Period
SMEs*	Taxpayer do not need to pay the deferred payments for CP 204. The balance of tax (if any) has to be settled upon the submission of the income tax return.	Apr – June 2020 (3 months)
SMEs* (Tourism Industry)		Apr – Sep 2020 (6 months)

*Criteria of SMEs :
Paid-up capital of less than or equal to RM2.5 mil ordinary shares; and
Gross business income of RM50 mil and below

Deferment of CP500 Payments (Automatically)		Period
CP500	Taxpayer do not need to pay the deferred payments for CP500. The balance of tax (if any) has to be settled upon the submission of the income tax return.	Apr – June 2020 (3 months) March & May 2020 Instalment
CP500 Estimate Tax Revision	Taxpayer is allowed to revise CP500 on or before the 30th June 2020.	

Payment	Period	Statutory Deadline	Grace Period	Extended Deadline
Form E	YA 2019	31 Mar 2020	2 months	31 May 2020
Form BE	YA 2019	30 Apr 2020		30 June 2020
Form B	YA 2019	30 Jun 2020		31 Aug 2020
Form P	YA 2019	30 Jun 2020		31 Aug 2020
Form BT/M/MT	YA 2019	Do not carry on business:		Do not carry on business:
		30 Apr 2020		30 June 2020
		Carry on business:		Carry on business:
		30 June 2020		31 Aug 2020
Form C/ Form PT	YA 31 July 2019	29 Feb 2020	2 months	30 Apr 2020
	YA 31 Aug 2019	31 Mar 2020	2 months	31 May 2020
	YA 30 Sep 2019	30 Apr 2020	3 months	31 July 2020
	YA 31 Oct 2019	31 May 2020	3 months	31 Aug 2020
	YA 30 Nov 2019	30 June 2020	3 months	30 Sep 2020
	YA 31 Dec 2019	31 July 2020	3 months	31 Oct 2020
	YA 31 Jan 2020	31 Aug 2020	2 months	31 Oct 2020
	YA 29 Feb 2020	30 Sep 2020	2 months	30 Nov 2020
YA 31 Mar 2020	31 Oct 2020	2 months	31 Dec 2020	