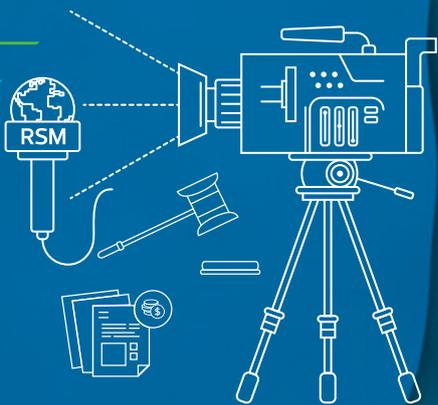


# eNewsletter 12/2021



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Frequently Asked Questions issued by Inland Revenue Board  
(update)



## Frequently Asked Questions issued by Inland Revenue Board (update)

The Inland Revenue Board (IRB) has on 26 June 2021 updated its frequently asked questions (FAQ) in relation to the administration of taxation matters during the MCO 3.0 (kindly refer to our [eNewsletter 09/2021](#) for our coverage on the previous version of the FAQ).

We summarise below the updates in the FAQs.

### 1. Extension of time for submission of income tax return forms (RF)

For the following classes of taxpayers with accounting period ending 1 October 2020 until 31 January 2021, an extension of time of two (2) months (the grace period previously given was 1 month if submitted via e-Filing) will be given to submit its RF: –

- Companies
- Limited Liability Partnerships
- Unit Trusts / Property Trusts
- Co-operative Societies
- Trust Bodies
- Real Estate Investment Trusts / Property Trust Funds
- Business Trusts

We illustrate the extension of time given as follows: –

Companies with accounting period ended	Extension of time for submission of RF
▪ 31 October 2020	▪ 31 July 2021
▪ 30 November 2020	▪ 31 August 2021
▪ 31 December 2020	▪ 30 September 2021
▪ 31 January 2021	▪ 31 October 2021

For the following classes of taxpayers carrying on a business, IRB has further extended the deadline to submit its RF for the Year of Assessment 2020 to **31 August 2021** (previously extended until 31 July 2021): –

- Resident Individuals
- Partnerships
- Non-Resident Individuals
- Associations
- Deceased Person's Estate
- Hindu Joint Family



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