



**FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING  
THE MOVEMENT CONTROL ORDER (MCO) 3.0**

**( Updated on 2 June 2021 )**

**A. GENERAL**

No.	Question	Feedback												
1.	When will this frequently asked questions (FAQ) be applicable?	This FAQ is applicable within the Movement Control Order (MCO) 3.0.												
2.	Who is eligible to make an appeal under this facility during the MCO 3.0?	Taxpayers who are affected may file an appeal to IRBM by providing supporting documents.												
3.	What type of services are provided by IRBM during the MCO 3.0 period?	<p>To facilitate tax matters during the MCO 3.0 period, IRBM provides the following services:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">No.</th> <th style="text-align: center;">Services</th> <th style="text-align: center;">Operating hours</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">i.</td> <td>IRBM's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching)</td> <td>           Working days            8.00 am – 12.00 pm             Type of services provided:  <b>Cash and Cheque Payment:</b>            (a) Withholding Tax            (b) Public Entertainer            (c) Real Property Gains Tax By Acquirer            (d) Compound   <b>Payment by Debit and Credit Card:</b>            (a) Income Tax            (b) Other taxes             Other services are provided online only.         </td> </tr> <tr> <td style="text-align: center;">ii.</td> <td>Stamp Duty Counter at IRBM Branch</td> <td>           Working days            8.00 am – 12.00 pm             (By appointment only)         </td> </tr> <tr> <td style="text-align: center;">iii.</td> <td>MyTax (ezHasil)</td> <td>24 hours</td> </tr> </tbody> </table>	No.	Services	Operating hours	i.	IRBM's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching)	Working days 8.00 am – 12.00 pm  Type of services provided: <b>Cash and Cheque Payment:</b> (a) Withholding Tax (b) Public Entertainer (c) Real Property Gains Tax By Acquirer (d) Compound  <b>Payment by Debit and Credit Card:</b> (a) Income Tax (b) Other taxes  Other services are provided online only.	ii.	Stamp Duty Counter at IRBM Branch	Working days 8.00 am – 12.00 pm  (By appointment only)	iii.	MyTax (ezHasil)	24 hours
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4.	Will extension of time be given if taxpayers are required to submit documents for audit or investigation within the MCO 3.0 period?	Application for extension of time must be submitted by letter / e-mail to IRBM Branch which handles the case and the appeal will be considered based on the merits of the case.						
5.	Will extension of time be given if taxpayers are required to provide feedback to IRBM letters within the period of MCO 3.0 period?	Application for extension of time must be submitted by letter / e-mail to IRBM Branch which handles the case and the appeal will be considered based on the merits of the case.						

## B. MyTax (ezHasil)

No.	Question	Feedback
1.	How to apply for e-Filing PIN number?	Taxpayers may apply through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/</a>
2.	How to register for income tax number?	a) Registration for income tax number can be made online through the e-Daftar application as follows: <a href="http://edaftar.hasil.gov.my/index.php">http://edaftar.hasil.gov.my/index.php</a> b) For Co-operative Societies, Trust Bodies, Unit Trusts / Property Trusts, Business Trusts and Real Estate Investment Trusts / Property Trust Funds, application can be made through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/</a>
3.	What should I do if I forgot my e-Filing password?	a) Taxpayers who have a registered e-mail address or handphone number with IRBM: <ul style="list-style-type: none"><li>• Click the 'Forgot Password' button at ezHASiL.</li></ul> b) Taxpayers who do not have a registered e-mail address or handphone number; or there is a change in the registered e-mail address or handphone number:- <ul style="list-style-type: none"><li>• Update information through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/</a></li></ul>

## C. FORMS

No.	Question	Feedback																		
1.	Will IRBM provide extension of time for the submission of return forms either manually or e-Filing?	<p>Dateline for submission of return forms is stated in the 2021 Return Form Filing Programme.</p> <p><a href="http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_2.pdf">http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_2.pdf</a></p> <p>Extension of time will be given as stated below:</p> <p>i. Company Return Form for the Year Assessment 2020</p> <table border="1" data-bbox="687 566 1426 1010"> <thead> <tr> <th data-bbox="687 566 935 864">Close of the accounting period</th> <th data-bbox="935 566 1179 864">Due Date for Submission of RF according to the relevant Act (Within 7 months from the date following the close of the accounting period)</th> <th data-bbox="1179 566 1426 864">Extension of Time for Submission of Return Form (as stated in Return Form Filing Programme)</th> </tr> </thead> <tbody> <tr> <td data-bbox="687 864 935 913">31 October 2020</td> <td data-bbox="935 864 1179 913">31 May 2021</td> <td data-bbox="1179 864 1426 913">30 June 2021</td> </tr> <tr> <td data-bbox="687 913 935 963">30 November 2020</td> <td data-bbox="935 913 1179 963">30 June 2021</td> <td data-bbox="1179 913 1426 963">31 July 2021</td> </tr> <tr> <td data-bbox="687 963 935 1010">31 December 2020</td> <td data-bbox="935 963 1179 1010">31 July 2021</td> <td data-bbox="1179 963 1426 1010">31 August 2021</td> </tr> </tbody> </table> <p>ii. Company Return Form for the Year Assessment 2021</p> <table border="1" data-bbox="687 1068 1426 1417"> <thead> <tr> <th data-bbox="687 1068 935 1366">Close of the accounting period</th> <th data-bbox="935 1068 1179 1366">Due Date for Submission of RF according to the relevant Act (Within 7 months from the date following the close of the accounting period)</th> <th data-bbox="1179 1068 1426 1366">Extension of Time for Submission of Return Form (as stated in Return Form Filing Programme)</th> </tr> </thead> <tbody> <tr> <td data-bbox="687 1366 935 1417">31 January 2021</td> <td data-bbox="935 1366 1179 1417">31 August 2021</td> <td data-bbox="1179 1366 1426 1417">30 September 2021</td> </tr> </tbody> </table> <p>iii. Return Form for Year Assessment 2020 for taxpayers CARRYING ON BUSINESS involving Individuals, Resident Individuals (Knowledge /Expert Workers), Non-Resident Individuals, Non-Resident Individuals (Knowledge / Expert Workers), Partnerships, Associations, Deceased Persons Estate and Hindu Joint Families:</p> <p>Extension of time will be given until 31 July 2021.</p>	Close of the accounting period	Due Date for Submission of RF according to the relevant Act (Within 7 months from the date following the close of the accounting period)	Extension of Time for Submission of Return Form (as stated in Return Form Filing Programme)	31 October 2020	31 May 2021	30 June 2021	30 November 2020	30 June 2021	31 July 2021	31 December 2020	31 July 2021	31 August 2021	Close of the accounting period	Due Date for Submission of RF according to the relevant Act (Within 7 months from the date following the close of the accounting period)	Extension of Time for Submission of Return Form (as stated in Return Form Filing Programme)	31 January 2021	31 August 2021	30 September 2021
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2.	Will extension of time be given for the submission of CP500 and CP204 amendment where the due date falls on June 2021?	<p>Extension of time will be given until 31 July 2021.</p> <p>Application can be made through e-mail to:</p> <ul style="list-style-type: none"> <li>i. CP500 (<a href="mailto:cp500pemerakasa@hasil.gov.my">cp500pemerakasa@hasil.gov.my</a>)</li> <li>ii. CP204 (<a href="mailto:cp204pemerakasa@hasil.gov.my">cp204pemerakasa@hasil.gov.my</a> / e-CP204A)</li> </ul>
3.	Will extension of time be given for the submission of Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor (Form CP58) where the due date falls within the MCO 3.0 period?	<p>Application for extension of time must be submitted by letter / e-mail to IRBM Branch which handles the case and the appeal will be considered based on the merits of the case.</p>
4.	Will extension of time be given for the submission of Notice of Appeal to the Special Commissioners of Income Tax (SCIT) [Form Q] where the due date falls within the MCO 3.0 period?	<p>Application for extension of time must be done in writing by completing Form N and submitting to IRBM Branch. The appeal will be considered based on the merits of the case. Taxpayer is required to file Form N and state that the delay is due to the implementation of MCO 3.0.</p>
5.	Will IRBM provide extension of time for the submission of Country-by-Country Reporting (CbCR) where the due date falls within the MCO 3.0 period?	<p>Permohonan lanjutan masa hendaklah dikemukakan ke Jabatan Percukaian Antarabangsa secara bertulis dan akan dipertimbangkan berdasarkan merit kes.</p> <p>Application for extension of time must be submitted in writing to Department of International Taxation and the appeal will be considered based on the merits of the case.</p>
6.	What alternative is available if e-Residence cannot be used as supporting documents need to be included?	<p>Application can be submitted as follows:</p> <ul style="list-style-type: none"> <li>i. Appoinment; or</li> <li>ii. e-mail to <a href="mailto:lhdn_int@hasil.gov.my">lhdn_int@hasil.gov.my</a></li> </ul> <p>Please visit the following link for further information:</p> <p><a href="http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2">http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2</a></p>
7.	Is extension of time given to taxpayer who needs to submit tax estimate submissions (CP204) and notification of change of accounting period (CP204B) which is due on June 2021?	<p>Application for extension of time must be submitted to Tax Record Management and Tax Information Division, Tax Operations Department, by letter / e-mail (<a href="mailto:anggarancukai@hasil.gov.my">anggarancukai@hasil.gov.my</a>) and the appeal will be considered based on the merits of the case.</p> <p>CP204B need to be submitted via post or courier.</p>

#### D. PAYMENT

No.	Question	Feedback
1.	Is extension of time given for tax estimate payments (CP204) which are due on June 2021?	No extension of time is given. Taxpayer can make payment via online services at ByrHASiL.
2.	Is extension of time given for all other tax installment relating to audit and investigation which are due on June 2021?	No extension of time is given. Taxpayer can make payment via online services at ByrHASiL.
3.	Will there be extension of time to submit MTD data and make MTD / CP38 payment for remuneration on employment which are due on 15 June 2021?	No extension of time is given. Taxpayer can make payment via online services at e- PCB, e-DataPCB dan e-CP39.
4.	Will there be deferment for compound payment which should be paid in June 2021?	No extension of time is given.
5.	Is rescheduling of tax installment payments allowed?	Taxpayer is required to submit the application with the relevant documents such as cash flow documents.

#### E. APPEAL AND PENALTY PAYMENT

No.	Question	Feedback
1.	Can taxpayer appeal on penalty imposed?	Yes. Taxpayer may submit the application for appeal on tax penalty for the following cases: <ul style="list-style-type: none"><li>i. Unpaid penalties</li><li>ii. Penalties that have been imposed and subject to installment schedule</li></ul> Appeal must be submitted through Customer Feedback Form available at IRBM's Official Portal.
2.	Can taxpayer appeal on tax increase?	Yes. Taxpayer may submit the application for appeal on tax increase through Customer Feedback Form available at IRBM's Official Portal.

3.	Can taxpayer appeal on deferment of payment of any outstanding penalty imposed to year 2022?	Yes. Taxpayer may submit application for deferment of payment.
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#### F. REAL PROPERTY GAINS TAX (RPGT)

No.	Question	Feedback
1.	Is extension of time provided for the submission of RPGT return forms where the due date falls in June 2021?	Extension of time is given until 31 July 2021.
2.	Will appeal on penalty be considered?	Yes. The appeal will be considered based on merits of the case.

#### G. STAMP DUTY

No.	Question	Feedback
1.	Will appeal on penalty be considered?	Yes. The appeal will be considered based on merits of the case.
2.	Will extension of time be given if stamping cannot be done within the MCO 3.0 period?	Yes. The appeal will be considered based on merits of the case. The appeal must be made within 30 days from the date of the documents.

**Note:**

This frequently asked question (FAQ) is prepared in dual language. Should any discrepancy arise, FAQ in the Malay version will be applicable.