





EXTENSION OF TIME FOR EMPLOYERS DURING THE MOVEMENT CONTROL ORDER PERIOD

This directory recapitulates extended deadlines for employers in relation to **tax filing, employment notification obligation, and extensions for businesses as introduced by [Suruhanjaya Syarikat Malaysia \(Companies Commission of Malaysia\)](#) (SSM), [Securities Commission Malaysia](#) (SC) and [Bursa Malaysia](#)**, as at 22 April 2020.

1) General Extensions

SUBMISSION	INITIAL DEADLINE / PERIOD DUE	EXTENSION
 KWSP EPF EPF Contributions	From 1 until 31 March 2020 (March contributions to be made on 15 April 2020)	30 April 2020
 HRDF -MALAYSIA- HRDF Levy	On the 15 th of each month	Exemption for 6 months from 15 April 2020 until 15 September 2020. <i>Therefore, the levy is payable from 15 October 2020 onwards.</i>
 MySST SALES & SERVICE TAX SST	March and April 2020	13 May 2020
 PERKESO EIS <small>EMPLOYMENT INSURANCE SYSTEM</small> SOCSSO & EIS	Contributions made on the 15 th of each month Date Due: 15 April 2020 (March Salary) 15 May 2020 (April Salary) 15 June 2020 (May Salary) 15 July 2020 (June Salary) 15 August 2020 (July Salary) 15 September 2020 (August Salary)	Contributions will be made at the end of the month from April 2020 until September 2020. Extensions: i. April 2020 levy - 31 May 2020 ii. May 2020 levy - 30 June 2020 iii. June 2020 levy – 31 July 2020 iv. July 2020 levy – 31 August 2020 v. August 2020 levy – 30 September 2020 vi. September 2020 levy – 31 October 2020

Sources:

1. [Lembaga Hasil Dalam Negeri Malaysia's Frequently Asked Questions on Tax Matters During the Movement Control Order Period \(Updated on 21 April 2020\)](#)
2. [Pertubuhan Keselamatan Sosial \(PERKESO\) Pekeliling Majikan 4/2020: Pelanjutan Tarikh Akhir Pembayaran Caruman Bulanan Daripada Hari Kelima Belas Kepada Hari Terakhir Bulan Yang Berkenaan Dengannya Caruman Itu Kena Dibayar Dan Pengecualian Faedah Caruman Lewat Bayar](#)

For more information, please click here:

[ZRp Knowledge Centre: Tax FAQs Amidst COVID-19 Outbreak on Extension of Time for Income Tax Relating to Year of Assessment 2019 and Other Taxes](#)

2) Lembaga Hasil Dalam Negeri Malaysia (LHDN) Extensions



SUBMISSION	INITIAL DEADLINE / PERIOD DUE	EXTENSION
1) Companies, Cooperatives, Limited Liability Partnerships, Trust Bodies 2) Petroleum	31 July 2019 until 31 December 2019	Extension for 2 months
Submission of documents for audit/investigation	18 March 2020 until 15 May 2020	31 May 2020
Feedback to IRBM Letters	18 March 2020 until 15 May 2020	31 May 2020
Stamp Duty	18 March 2020 until 31 May 2020	<i>Stamping must only be done after 28 April 2020 (end of MCO).</i> No penalty will be imposed until 31 May 2020 for all documents.
Real Property Gains Tax (RPGT)	18 March 2020 until 31 May 2020	31 May 2020
FORMS		
Form CP204 Income Tax Estimates	From 15 April 2020 until 15 May 2020	31 May 2020
Form CP204B Notification of change in accounting period	Due date falling within MCO Period	31 May 2020
Form CP500 Income Tax Estimates Other Than Company	31 March 2020 and 31 May 2020	30 June 2020
<u>Employer's Notification Obligations</u> Form CP21	Form CP21 At least 30 days prior to permanent departure of employee from Malaysia	All forms can be submitted from 29 April 2020 onwards

SUBMISSION	INITIAL DEADLINE / PERIOD DUE	EXTENSION
Notification by Employer of Departure from Country of an Employee FORM CP22 Notification of New Employee Form CP22A and CP22B Cessation of Employment for Private Sector Employees and Public Employees Respectively	FORM CP22 Within one month from date of commencement Form CP22A and CP22B At least 30 days prior to date of cessation of employment	
Submission of country-by-country reporting (CbCR) for entities responsible	31 March 2020	15 May 2020
	30 April 2020	31 May 2020
Constituent entities responsible for submission of CbCR notification	31 March 2020	31 May 2020
	30 April 2020	31 May 2020
Submission of Return Form and payment for Labuan entity	31 March 2020	31 May 2020
FORM Q Submission of notice of appeal to Special Commissioners of Income Tax (SCIT)	Due date falling within the MCO period	31 May 2020 Note: Taxpayer required to file Form N, stating that delay is due to implementation of the MCO.
FORM CP58 Submission of statement for monetary & non-monetary incentive payment to agent/dealer/distributor	Due date falling within the MCO period	31 May 2020

Source:

- [Lembaga Hasil Dalam Negeri Malaysia's Frequently Asked Questions on Tax Matters During the Movement Control Order Period \(Updated on 21 April 2020\)](#)

For more information, please click here:

[ZRp Knowledge Centre: Tax FAQs Amidst COVID-19 Outbreak on Extension of Time for Income Tax Relating to Year of Assessment 2019 and Other Taxes](#)

3) SSM Extensions for Business



SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

ITEM	ORIGINAL PERIOD	EXTENSION PERIOD
SSM Extensions for financial statements	Financial Year End (FYE) from 30 September 2019 to 31 December 2019	Extension for 90 days. (Click here for more information on submitting an application)
SSM – Lodgement of Statutory Documents	Private Companies: 30 days from date financial statements and reports are circulate to shareholders [Section 259(1) Companies Act 2016 (“CA”)] . Public Companies: 30 days from date of company’s AGM [Section 259(1) CA 2016]	Automatic moratorium for 30 days from the final date of the MCO.
SSM – Secretary CPE Requirement in compliance with Section 241 Companies Act 2016	Applicable to Practicing Certificates expiring between 14 March 2020 and 31 December 2020	Extension until 21 December 2020, subject to certain terms and conditions.
SSM – Value of Indebtedness	Value of indebtedness was RM10,000 [Section 466 Companies Act 2016]	The value of indebtedness will be increased to RM50,000 until December 31, 2020. Additionally, companies will also be given a period of six months from the current 21 days , to respond to a notice of demand.
SSM – Holding of AGM	Within 6 months from the date of its FYE, and not later than 15 months from the date of its last preceding AGM for public companies [Section 340(2) of CA 2016]	Extension to three months after the MCO ends , on application by company.
SSM - “2020 Compliance Campaign of the Companies Act 2016”	30 April 2020	30 June 2020

Sources:

1. [SSM Press Release on 10 April 2020: SSM Umumkan Tujuh Inisiatif Untuk Kurangkan Beban Sektor Korporat Semasa Perintah Kawalan Pergerakan](#)
2. [SSM Practice Directive No 6/2020: Extension of Time for Annual General Meeting and Lodgement of Financial Statements](#)

For more information, please click here:

[Additional Measures For Businesses by SSM in the PRIHATIN Package: Part 2](#)

4) SC Extensions



Subject Matter	Extension / Flexibility
Report Submission	
Lodgement of auditor's report within 3 months after the close of each financial year (for Capital Markets Services Licence (CMSL) holders)	31 August 2020 (for corporations with FYE December 2019 - April 2020)
Submission of audited financial statements for Venture Capital (VC) and Private Equity (PE) within 3 months after FYE (for corporations registered under the Guidelines on the Registration of Venture Capital and Private Equity Corporations and Management Corporations)	31 August 2020 (for corporations with FYE December 2019 - April 2020)
Submission of the Anniversary Reporting for Authorisation of Activity.(ARAA)report within 7 business days before the anniversary date (for CMSL holders)	31 August 2020 (for CMSL holders whose anniversary dates fall in March - June 2020)
<ul style="list-style-type: none"> • Submission of Interim Report and Annual Report to unitholders, SC and Private Pension Administrator (for Private Retirement Scheme (PRS)) within 2 months after the end of each financial period or FYE Unit trust fund • PRS (prepared by management companies and PRS Providers as defined in section 139A of the Capital Markets and Services Act 2007) 	30 June 2020 (for financial period or year ended 31 January 2020, 29 February 2020 and 31 March 2020) <i>Note: Management companies and PRS Providers are encouraged to issue the report earlier where possible.</i>
Submission of Quarterly Report and Annual Report to unitholders and SC (where applicable) within 2 months after the end of period of the report <ul style="list-style-type: none"> • Wholesale fund (prepared by management companies or representatives appointed by foreign operator relating to foreign funds) 	30 June 2020 (for financial period or year ended 31 January 2020, 29 February 2020 and 31 March 2020) <i>Note: Management companies and representatives are encouraged to issue the report earlier where possible.</i>

Subject Matter	Extension / Flexibility
Submission of Annual Report to unitholders and SC within 2 months after FYE <ul style="list-style-type: none"> Listed REIT (prepared by management companies)	30 June 2020 (for financial year ended 31 March 2020)
Submission of Monthly Fund Management Company Report via ComRep within 7 business days (by 5.00pm) after month-end reporting date (for management companies)	31 May 2020 (for reports due in April 2020)
Statistics / Data	
Submission of monthly statistical returns within 7 business days following the end of every month <ul style="list-style-type: none"> Unit trust fund Wholesale fund Foreign fund (for management companies or representatives)	31 May 2020 (for April 2020 returns)
Submission of monthly PRS returns within 7 business days following the end of every month <ul style="list-style-type: none"> PRS (for PRS Providers)	31 May 2020 (for April 2020 returns)
Submission of monthly compliance (including compliance review report) / investment returns within 14 business days following the end of every month <ul style="list-style-type: none"> Unit trust fund Wholesale fund (for management companies)	31 May 2020 (for April 2020 returns/reports)
Submission of mid-year filing for VC and PE (Form 3A) within 14 calendar days from 30 June of each year (for registered corporations)	31 August 2020 (for filings due within 14 calendar days from 30 June 2020)
Submission of Client Asset Report within 3 months after FYE (for management companies)	31 August 2020 (for management companies with FYE December 2019 - April 2020) <i>Note: Submission of report to ims@seccom.com.my.</i>

Subject Matter	Extension / Flexibility
Submission of Semi-Annual Fit and Proper Compliance Report (Form 6A) within 7 business days from reporting period (for CMSL holders)	31 August 2020 (for reports due in July 2020)
Submission of Quarterly Report to the Trustee, Registrar of Companies and SC within one month after the end of each quarter <ul style="list-style-type: none"> Corporate Bonds / Sukuk (for issuers) 	Within 30 calendar days after the end of MCO (for reports due during the MCO period and up to 14 calendar days after the MCO period)
Lodge and Launch Framework (LOLA) – RELATED NOTICES	
Submission of monthly post-issuance report within 7 business days after the end of every month <ul style="list-style-type: none"> Structured Products (for issuers) 	Within 7 business days after the end of MCO (for reports due March 2020) Within 7 business days after <u>the month end of April 2020 or within 7 business days from the date the MCO is uplifted, whichever is later</u> (for reports due April 2020) Within 7 business days after <u>the month end of May 2020 or within 7 business days from the date the MCO is uplifted, whichever is later</u> (for reports due May 2020)
Submission of post-issuance notices within 7 business days from the date of issuance <ul style="list-style-type: none"> Corporate Bonds / Sukuk (for issuers) 	Within 30 calendar days after the end of MCO (for notices due from 1 March 2020 - end date of MCO)
Submission of redemption notices within 7 business days from the date of redemption <ul style="list-style-type: none"> Corporate Bonds / Sukuk (for issuers) 	Within 30 calendar days after the end of MCO (for notices due from 1 March 2020 - end date of MCO)
LODGEMENTS OBLIGATION & CHANGES TO PRODUCT	
Issuance of bonds (one-off or first issuance under a programme) within 60 business days from the date of lodgement <ul style="list-style-type: none"> Corporate Bonds / Sukuk (LOLA) (for issuers) 	Within 90 business days after the end of MCO (for lodgements made from 1 January 2020 - end date of MCO)
Submission of post-issuance revision to principal terms and conditions within 14 business days after the proposed revision comes into effect	Within 30 calendar days after the end of MCO (for notifications due 1 March 2020 - end date of MCO)

Subject Matter	Extension / Flexibility
<ul style="list-style-type: none"> • Corporate Bonds / Sukuk (LOLA) (for issuers) 	
<p>Submission of copies of Fully Automated System for Issuing/Tendering (FAST) announcements (proposed revision to principal terms and conditions) within 2 business days from date of announcement</p> <ul style="list-style-type: none"> • Corporate Bonds / Sukuk (LOLA) (for principal advisers) 	<p>Within 30 calendar days after the end of MCO (for submissions due 1 March 2020 - end date of MCO)</p>
<p>Submission of copies of FAST announcements (proposed upsizing of programme) within 2 business days from date of announcement</p> <ul style="list-style-type: none"> • Corporate Bonds / Sukuk (LOLA) (for principal advisers) 	<p>Within 30 calendar days after the end of MCO (for submissions due 1 March 2020 - end date of MCO)</p>
<p>Lodgement of prospectus, which includes Base Prospectus, Supplementary Base Prospectus and term sheets and abridged prospectus with the Registrar of Companies (for issuers)</p>	<p>Within 2 weeks after the end of MCO (for lodgements due during the MCO period) <i>Note: Applicable for all capital market products which require lodgement of prospectus, supplementary or replacement prospectus with the Registrar of Companies</i></p>
CONTINUING EDUCATION / TRAINING REQUIREMENTS	
<p>Requirement of expenditure of at least 3% per annum of a management company's or PRS provider's gross salary expense on training its officers (for management companies and PRS providers)</p>	<p>Exempted for the year 2020.</p>

Source:

1. [SC Technical Notes, Practice Notes and Circulars on Further Flexibilities to Capital Markets Services Licence Holders and Registered Persons](#)

For more information, please click here:

[Securities Commission Malaysia Series of Capital Market Measures to Support Businesses](#)

5) Bursa Malaysia Extensions



SUBMISSION	INITIAL DEADLINE / PERIOD DUE / PERIOD OF TRANSACTION	EXTENSION
Financial statements	For quarterly reports and annual reports by Main and ACE Market listed issuers and semi-annual and annual audited financial statements of LEAP Market listed corporations (collectively, "Financial Statements") due by 30 April 2020	30 June 2020
	Financial Statements of Main, ACE and LEAP Market listed issuers due by 31 May 2020	30 June 2020
Submission of specified physical CDS transaction forms to Bursa Malaysia Depository Sdn Bhd	Transactions performed between 2 March 2020 to 31 March 2020	30 April 2020
	Transactions performed between 1 April 2020 to 30 April 2020	29 May 2020

Sources:

- [Bursa Malaysia Announces Additional Relief Measures to Alleviate The Impact of Covid-19 on Capital Market Players](#)
- [Bursa Malaysia Announces Additional Relief Measures to Provide Flexibilities in Fundraising and Ease Compliance For Listed Issuers](#)

For more information, please click here:

- [Bursa Malaysia: Suspension of PN17 and GN3 Classifications on Companies and Additional Relief Measures for Listed Corporations](#)
- [Bursa Malaysia Directives - Submission of Financial Statements by Listed Issuers within Prescribed Timeframe](#)