

Tax Returns' & Estimates' Deadlines

19 JUNE 2020

The Inland Revenue Board of Malaysia has recently updated its [FAQ](#) and reminded the taxpayers of the deadline to file their tax returns for year of assessment 2019 and their proposed revisions for the instalment payment of tax estimates for year of assessment 2020.

We summarise here the tax returns' deadline for Individuals, Partnerships, Limited Liability Partnerships, Companies, Co-operative Societies and Trust Bodies.

Category of Taxpayer	Tax Return	Deadline	Extended Deadline
Resident Individuals who do not carry on business	Form BE Form e-BE	30.4.2020	30.6.2020
Non-resident Individuals who do not carry on business	Form M Form e-M	30.4.2020	30.6.2020
Resident Individuals who carry on business	Form B Form e-B	30.6.2020	31.8.2020
Non-resident Individuals who carry on business	Form M Form e-M	30.6.2020	31.8.2020
Partnerships	Form P Form e-P	30.6.2020	31.8.2020
Resident Individuals (Knowledge/Expert Workers)	Form BT Form e-BT	30.4.2020	30.6.2020
Non-resident Individuals (Knowledge Workers)	Form MT Form e-MT	30.4.2020	30.6.2020
Companies	Form e-C	within seven months from the date following the close of the accounting period which constitutes the basis period for the YA	(i) 2 months extension for those with accounting period ending 31.7.2019 until 31.8.2019. (ii) 3 months extension for those with accounting period ending 1.9.2019 until 31.8.2019.
Co-operative Societies	Form C1 Form e-C1		
Limited Liability Partnerships	Form PT Form e-PT		
Trust Bodies	Form TA Form e-TA		
Unit Trusts / Property Trusts	Form TC Form e-TC		
Real Estate Investment Trusts / Property Trust Funds	Form TR		
Business Trust Funds	Form TN		

Income Tax Estimates

A. SMEs

For SMEs who are eligible for deferment of payment of their monthly income tax estimate (“CP 204”) until June 2020*, the obligation to make CP 204 payments for the subsequent months resume on 15 July 2020.

CP 204 payment	Remarks
15.4.2020	Deferred. The deferred CP 204 payments do not need to be paid. Taxpayers are required to settle the balance of tax payable (if any) upon the submission of tax return. ¹
15.5.2020	
15.6.2020	
15.7.2020	To be resumed

**CP 204 payments for tourism industry (including the SMEs) are deferred until December 2020.²*

B. Taxpayers other than Company

For taxpayers other than a Company, their obligation to make payment of their monthly income tax estimate (“CP 500”) for the subsequent months resume on 1 July 2020. We highlight that CP 500 can be revised on or before 30 June 2020.

CP 500 payment	Remarks
1.3.2020 1.5.2020	Deferred. The deferred CP 500 payments do not need to be paid. Taxpayers are required to settle the balance of tax payable (if any) upon the submission of tax return. ³
1.7.2020	To be resumed

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¹ Item 16 of Part D of the IRB’s FAQ.

² Item 5 of Part D of the IRB’s FAQ. Paragraph iii-35 of the [PENJANA Package](#) announced by the Government on 5 June 2020 states the deadline as 31 December 2020.

³ Item 16 of Part D of the IRB’s FAQ.