










SME MUST KNOW - EXTENSION OF IMPORTANT DEADLINE UNDER MOVEMENT CONTROL ORDER (18.03.2020 - 14.04.2020)

AUTHORITY	Extension			
	~ 2 weeks from the expiry of Movement Control Order (To be updated)			
AUTHORITY	CUSTOM	Statutory Deadline	Extension	
	SALES TAX SERVICE TAX TOURISM TAX	31.03.2020 31.03.2020 31.03.2020	30.04.2020 30.04.2020 30.04.2020	
LHDN	Year End	Statutory Deadline	E-Filing Extension	
	ANNUAL TAX FILLING (YA 2019)	31.07.2019	29.02.2020	
	Company: Form C	31.08.2019	31.03.2020	
	LLP: Form PT	30.09.2019	30.04.2020	
	(2 months grace period)	31.10.2019	31.05.2020	
		30.11.2019	30.06.2020	
		31.12.2019	31.07.2020	
		31.08.2020	31.08.2020	
		Period	Statutory Deadline	Extension
	CP204 Payment	March 2020	15.04.2020	30.04.2020
	CP204 Tax Revision Submission		31.03.2020	30.04.2020
(Note: Economic Stimulus Package 2 ~ Allow 3 months deferment of CP204 payment and other sector now allowed to revised 3rd month tax estimate) - Pending Guideline				
FORM		Period	Statutory Deadline	Manual Extension E-Filing Extension
	Individual (Resident):	Form BE 01.01.19 - 31.12.19	30.04.2020	30.06.2020
	Individual (Non Resident):	Form M 01.01.19 - 31.12.19	30.04.2020	30.06.2020
	Sole-proprietor:	Form B 01.01.19 - 31.12.19	30.06.2020	31.08.2020
	Partnership:	Form P 01.01.19 - 31.12.19	30.06.2020	31.08.2020
	(2 months grace period)			
		Period	Statutory Deadline	Payment Extension
	CP500	1st instalment	30.03.2020	30.04.2020
	Tax instalment scheme	(Payment: 1 of 6)		
EMPLOYER HIGHLIGHT				
EXTENSION OF DEADLINE UNDER MOVEMENT CONTROL ORDER (18.03.2020 - 14.04.2020)				
AUTHORITY	FORM	Period	Statutory Deadline	E-Filing Extension
	Employer Tax Filing: Form E	01.01.19 - 31.12.19	31.03.2020	31.05.2020
	CP58 to agent, dealer or distributor	01.01.19 - 31.12.19	31.03.2020	30.04.2020
	PCB / CP38 Payment	01.03.20 - 31.03.20	15.04.2020	30.04.2020
AUTHORITY	Payroll Contribution	Period	Statutory Deadline	Extension
	EPF Contribution	01.03.20 - 31.03.20	15.04.2020	No extension
	SOCISO Contribution	01.03.20 - 31.03.20	15.04.2020	No extension
	EIS Contribution	01.03.20 - 31.03.20	15.04.2020	No extension
	HRDF Levy Contribution	01.03.20 - 31.03.20 01.04.20 - 31.08.20	15.04.2020 15th next month	Exempted Exempted
*pending EPF guideline				

updated 27.03.2020

PROGRAM SUBSIDI UPAH

Program Subsidi Upah merupakan perluasan kepada Program Pengekalan Pekerjaan (*Employment Retention Program - ERP*) iaitu bantuan kewangan segera bagi membantu majikan yang mengalami pengurangan pendapatan sebanyak 50% supaya dapat mengekalkan pekerja yang bergaji RM4,000 dan ke bawah.

<p>Syarat Kelayakan</p> <ul style="list-style-type: none"> Majikan mengalami penurunan pendapatan melebihi 50% bermula 1 Januari 2020. Kelayakan subsidi adalah berdasarkan pekerja yang berdaftar dan mencarum dengan Sistem Insurans Pekerjaan (SIP), serta berpendapatan RM4,000 dan ke bawah. Majikan hendaklah memastikan mereka tidak membuang pekerja atau mengarahkan pekerja mengambil cuti tanpa gaji bagi tempoh tiga bulan selepas program ini dilaksanakan. Majikan tidak dibenarkan memotong gaji pekerja sedia ada. 	<p>Cara Memohon</p> <p>Permohonan perlu dikemukakan oleh majikan melalui www.perkeso.gov.my mulai 1 April 2020.</p>	
	<p>Kaedah Pembayaran</p> <p>Bayaran akan dikreditkan terus ke dalam akaun majikan berdasarkan bilangan pekerja yang layak dalam tempoh 7 hari daripada tarikh permohonan.</p>	<p>Tempoh Bantuan RM600 untuk tempoh 3 bulan</p>



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ECONOMIC STIMULUS PACKAGE 2020

EMPLOYMENT RETENTION PROGRAM (ERP)

<p>1</p> <p>What is an Employment Retention Program (ERP)? The Employment Retention Program is an immediate financial assistance provided for employees who have been instructed to take no paid leave by their employers who are economically affected by Covid-19 pandemic.</p>	<p>2</p> <p>Eligibility Conditions</p> <ul style="list-style-type: none"> All private sector employees including temporary employees who have registered and are contributing to EIS (Employment Insurance System). Limited to employees with monthly salary of RM4,000 and below. Employers who have implemented no-pay leave (30 days minimum) for a period of 1 to 6 months, with the No-Pay Leave notice issued beginning 1st March 2020.
<p>3</p> <p>Period of Assistance Between 1 to 6 months, depending on the No-Pay Leave notice issued by employers.</p>	<p>4</p> <p>How to Apply? Applications must be made by employers on behalf of their employees using Form ERPC-19, with effect from 20th March 2020. Completed forms should be emailed to: erpc19@perkeso.gov.my</p>
<p>5</p> <p>Payment Method The ERP payment shall be credited to the employers' account. Employers are required to credit the payment directly to the affected employees' accounts within 7 days upon receipt of payment from SOCSO.</p>	

IMPROVEMENTS TO THE EMPLOYMENT INSURANCE SYSTEM BENEFITS

<p>SKILLS TRAINING PROGRAMME</p> <p>Increase in the Training Fee and Training Allowance for Insured Persons with Loss of Employment who qualify for Employment Insurance System benefits as follows:</p> <p>1 The Training Fee is increased from RM4,000 to RM6,000</p> <p>2 The Training Allowance is increased from RM10 to RM30 per day</p>	<p>SIP PLUS 600</p> <p>EIS EMPLOYMENT INSURANCE SYSTEM</p> <p>Temporary financial incentive (SIP Plus 600) worth RM600 a month for a maximum of 3 months for Insured Persons with Loss of Employment and are registered with EIS but do not meet the Contribution Qualifying Conditions (CQC), starting 1st April 2020. Application for SIP Plus 600 can be made through https://eis.perkeso.gov.my/</p>
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For more information
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