

e-CTIM TECH-DT 67/2020

23 September 2020

TO ALL MEMBERS

TECHNICAL

Direct Taxation

LHDNM RESPONSE TO CTIM REQUEST FOR EXTENSION OF GRACE PERIOD FOR ITRF TO BE SUBMITTED UNDER SECTION 77A FOR FYE 1 JANUARY 2020 UNTIL FYE 31 MARCH 2020

Reason for CTIM Request for Extension of Grace Period

The Institute has submitted a [letter dated 3 September 2020](#) to the Inland Revenue Board of Malaysia (LHDNM) to request for an extension of the grace period from 2 months to 3 months for the Income Tax Return Form (ITRF) to be submitted under Section 77A for financial year end (FYE) 1 January 2020 until FYE 31 March 2020. This is so that the deadline for submission of the ITRF will correspond with the Companies Commission of Malaysia's extended deadline for lodgement of financial statements for the same financial year.

LHDNM Maintaining the Two-Month Grace Period

The LHDNM has provided its response via [email on 11 September 2020](#) to the Institute that the 2 months grace period as stated in the [Filing Programme 2020 Pin 3/2020](#) (reported in our [e-CTIM TECH-DT 35/2020](#)) for ITRF submission for companies, limited liability partnerships, trust bodies and co-operatives with FYE 1 January 2020 until FYE 31 March 2020 is maintained.

However, if the taxpayer needs an extension of time to make the submission, the taxpayer is allowed to apply in writing to the LHDNM branch where the tax file is maintained. Approval is subject to the merits of each application. The application letter must be addressed to the LHDNM branch or via email to the Public Relations Officer of the relevant LHDNM branch.

Members may read the [Institute's letter dated 3 September 2020](#) and the [LHDNM's email reply dated 11 September 2020](#) in full at the Institute's website – Members Only.

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