



# SUMMARY OF EXTENSION DUE DATE ON EPF, SOCSO, HRDF, SST, SSM & IRBM

Statutory Body and Submission		Period	Statutory Deadline	Extension
	EPF Contributions	March to November 2020	15 <sup>th</sup> of the following month	30 <sup>th</sup> of the following month
	SOCSO and EIS Contributions	1-31 Mar 2020 1-30 Apr 2020 1-31 May 2020 1-30 Jun 2020 1-31 Jul 2020 1-31 Aug 2020 1-30 Sep 2020	15 Apr 2020 15 May 2020 15 Jun 2020 15 Jul 2020 15 Aug 2020 15 Sep 2020 15 Oct 2020	30 Apr 2020 31 May 2020 30 Jun 2020 31 Jul 2020 31 Aug 2020 30 Sep 2020 31 Oct 2020
	HRDF Levy Contributions	1-31 Mar 2020 1 Apr – 31 Aug 2020	15 Apr 2020 15 May – 15 Sep 2020	Exempted Exempted

Statutory Body and Submission		Period	Statutory Deadline	Extension
	<b>SST-02</b>	Jan - Feb 2020	31 Mar 2020	<b>12 May 2020</b> (Submission)  <b>30 June 2020</b> (Payment)
		Feb – Mar 2020	30 Apr 2020	<b>30 April 2020</b> (Submission)  <b>30 June 2020</b> (Payment)
		Mar – Apr 2020	31 May 2020	<b>31 May 2020</b> (Submission)  <b>30 June 2020</b> (Payment)
	<b>SST-02A</b> (Monthly)	31 Mar 2020	30 Apr 2020	<b>30 Apr 2020</b> (Submission)
	<b>DL-02</b> (Monthly)	30 Apr 2020	31 May 2020	<b>31 May 2020</b> (Submission)  <b>30 June 2020</b> (Payment)
	<b>TTx-03</b> (Quarterly)	31 Mar 2020	30 Apr 2020	<b>30 Apr 2020</b> (Submission)  <b>30 June 2020</b> (Payment)
	<b>DST-02</b>	31 Mar 2020	30 Apr 2020	<b>30 Apr 2020</b>

Statutory Body and Submission		Period	Filing to SSM (30 days)	MCO extension of time (Need to apply)
 <p><b>SSM</b> SURUHANJAYA SYARIKAT MALAYSIA COMPANIES COMMISSION OF MALAYSIA</p>	<b>SSM Report Lodgement Deadline</b>	Period ended 30 Sep 2019	30 Apr 2020	<b>30 September 2019</b>
		Period ended 31 Oct 2019	31 May 2020	<b>30 September 2019</b>
		Period ended 30 Nov 2019	30 Jun 2020	<b>30 September 2019</b>
		Period ended 31 Dec 2019	30 Jul 2020	<b>27 October 2020</b>
		Period ended 31 January 2020	30 August 2020	<b>27 November 2020</b>
		Period ended 29 February 2020	30 September 2020	<b>29 December 2020</b>
		Period ended 31 March 2020	30 October 2020	<b>28 January 2021</b>



Type of Tax Payment/ Return	Extension of Time of Tax Payment	
	Original Deadline	Extended Deadline
PCB (Mar & Apr Salary)	15 Apr 2020 & 15 May 2020	<b>31 May 2020</b>
<b>CP204 Tax Instalment**</b> CP204 / CP204A Form submission due within MCO period 18 Mar 2020 to 28 April 2020 Company: <ul style="list-style-type: none"><li>• March Installment Payment</li><li>• April Installment Payment</li><li>• March submission CP204/CP204A</li><li>• April submission CP204/CP204A</li><li>• April as 3<sup>rd</sup> month special revision</li></ul>	15 April 2020 15 May 2020 31 Mar 2020 30 Apr 2020 30 Apr 2020	<b>31 May 2020</b>
<b>CP500**</b> <ul style="list-style-type: none"><li>• Individual with business income and other income</li><li>• March Installment</li></ul>	31 Mar 2020 31 May 2020	<b>No payment required</b> <b>(refer IRBM FAQs No 16, 10 April 2020)</b>

\*\*For company/entities that is SME (paid up capital less than RM2.5M and revenue less than RM50m), are allowable to defer the CP204 payment due on 15.04.2020, 15.05.2020 and 15.06.2020 and for other Company, CP500 payment due on 31.03.2020 and 31.05.2020.

Tax Return Form	Extension of Filing Deadline	
	Original Deadline	Extended Deadline
<b>e-BE/ e-TF/ e-TP</b>	30 Apr 2020	<b>30 Jun 2020</b>
<b>e-B/ e-P</b>	30 Jun 2020	<b>31 Aug 2020</b>
<b>e-E</b>	31 Mar 2020	<b>31 May 2020</b>
<b>e-C – Year ended 31<sup>st</sup> July 2019</b>	28 Feb 2020	<b>30 Apr 2020</b>
<b>e-C – Year ended 31<sup>st</sup> August 2019</b>	31 Mar 2020	<b>31 May 2020</b>
<b>e-C – Year ended 30<sup>th</sup> September 2019</b>	30 Apr 2020	<b>31 Jul 2020</b>
<b>e-C – Year ended 31<sup>st</sup> October 2019</b>	31 May 2020	<b>31 Aug 2020</b>
<b>e-C – Year ended 30<sup>th</sup> November 2019</b>	30 Jun 2020	<b>30 Sep 2020</b>
<b>e-C – Year ended 31<sup>st</sup> December 2019</b>	31 Jul 2020	<b>31 October 2020</b>
<b>e-C – Year ended 31<sup>st</sup> January 2020</b>	31 Aug 2020	<b>31 October 2020</b>
<b>e-C – Year ended 29<sup>th</sup> February 2020</b>	30 Sep 2020	<b>30 November 2020</b>
<b>e-C – Year ended 31<sup>st</sup> March 2020</b>	31 Oct 2020	<b>31 December 2020</b>

For more information, please click:

<https://www.kwsp.gov.my/-/extension-of-september-december-2020-contribution-payment-date>

<https://www.perkeso.gov.my/index.php/en/pengumuman>

<https://www.hrdf.com.my/economic-stimulus-package/>

<https://mysst.customs.gov.my/assets/document/Annoucement/MAKLUMAN%20OPERASI%20JKDM%20PKP%205.pdf>

<https://www.facebook.com/112188875535191/posts/3277108292376551/>

<https://www.ssm.com.my/Pages/Home.aspx>

[http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN\\_2020\\_Pin.3\\_2.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.3_2.pdf)

[http://lampiran2.hasil.gov.my/pdf/pdfam/faq\\_2.pdf](http://lampiran2.hasil.gov.my/pdf/pdfam/faq_2.pdf)

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**If you have further query, please do not hesitate to contact us via [enquiry@chengco.com.my](mailto:enquiry@chengco.com.my) or Whatapps to [+60127017918](tel:+60127017918)**

The contact details of Cheng & Co Regional office personnels are as follows: or

- Northern Region (Perlis, Kedah, Penang, Perak) Mr. Albert Tan ([kmtan@chengco.com.my](mailto:kmtan@chengco.com.my))
- Central Region (Kuala Lumpur, Selangor) Mr. Sam Kong ([tskong@chengco.com.my](mailto:tskong@chengco.com.my))
- Southern Region (Negeri Sembilan, Melaka, Johor) Mr. Aaron Heng ([koheng@chengco.com.my](mailto:koheng@chengco.com.my)) and Ms Moon Gan ([jygan@chengco.com.my](mailto:jygan@chengco.com.my))