

EXTENSION DUE DATE ON INCOME TAX RETURN FORM FILING SCHEDULE 2020

TYPE OF TAX RETURN FORM	CATEGORY OF TAXPAYER	DUE DATE OF SUBMISSION	GRACE PERIOD			EXTENSION DATE																														
			By Hand	Via Postal Delivery	E-filing																															
E	Sdn. Bhd. or Bhd.	31 March 2020	None*	None*	2 months	31 May 2020																														
	Non Sdn. Bhd. or Bhd.	31 March 2020	2 months	2 months	2 months	31 May 2020																														
BE	Individual without business	30 April 2020	2 months	2 months	2 months	30 June 2020																														
B	Individual with business	30 June 2020	2 months	2 months	2 months	31 August 2020																														
P	Partnership	30 June 2020	2 months	2 months	2 months	31 August 2020																														
M	Non-tax resident (without business)	30 April 2020	2 months	2 months	2 months	30 June 2020																														
BT	Tax resident (knowledge worker without business)	30 April 2020	2 months	2 months	2 months	30 June 2020																														
C	Sdn. Bhd. or Bhd.	Within 7 months from financial year end	None*	None*	1 month (Please refer Note 1, Note 2 and Note 3)	<p>Note 1: Companies, Cooperative, Limited Liability Partnership, & Trust Bodies – Return for the Year of Assessment 2019 with 31 Jul 2019 – 31 Aug 2019 are granted with two (“2”) months extension.</p> <p>Note 2: Companies, Cooperative, Limited Liability Partnership, & Trust Bodies – Return for the Year of Assessment 2019 with 30 Sep 2019 – 31 Dec 2019 are granted with three (“3”) months extension.</p> <p>Note 3: Companies, Cooperative, Limited Liability Partnership, & Trust Bodies – Return for the Year of Assessment 2020 with 31 Jan 2020 – 31 Mar 2020 are granted with two (“2”) months extension.</p> <p>Illustration:</p> <table border="1"> <thead> <tr> <th>Financial year end</th> <th>Original due date</th> <th>2 or 3 months Extension</th> </tr> </thead> <tbody> <tr><td>31/07/2019</td><td>29/02/2020</td><td>30/04/2020</td></tr> <tr><td>31/08/2019</td><td>31/03/2020</td><td>31/05/2020</td></tr> <tr><td>30/09/2019</td><td>30/04/2020</td><td>31/07/2020</td></tr> <tr><td>31/10/2019</td><td>31/05/2020</td><td>31/08/2020</td></tr> <tr><td>30/11/2019</td><td>30/06/2020</td><td>30/09/2020</td></tr> <tr><td>31/12/2019</td><td>31/07/2020</td><td>31/10/2020</td></tr> <tr><td>31/01/2020</td><td>31/08/2020</td><td>31/10/2020</td></tr> <tr><td>29/02/2020</td><td>31/09/2020</td><td>30/11/2020</td></tr> <tr><td>31/03/2019</td><td>31/10/2020</td><td>31/12/2020</td></tr> </tbody> </table>	Financial year end	Original due date	2 or 3 months Extension	31/07/2019	29/02/2020	30/04/2020	31/08/2019	31/03/2020	31/05/2020	30/09/2019	30/04/2020	31/07/2020	31/10/2019	31/05/2020	31/08/2020	30/11/2019	30/06/2020	30/09/2020	31/12/2019	31/07/2020	31/10/2020	31/01/2020	31/08/2020	31/10/2020	29/02/2020	31/09/2020	30/11/2020	31/03/2019	31/10/2020	31/12/2020
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C1	Cooperative	Within 7 months from financial year end	None*	3 working days																																
PT	Limited Liability Partnership	Within 7 months from financial year end	None*	3 working days																																

*No such submission method under this category