

ROYAL MALAYSIAN CUSTOMS DEPARTMENT

FREQUENTLY ASKED QUESTIONS - REMISSION OF LATE PAYMENT PENALTY



During the period of Movement Control Order, the Royal Malaysian Customs Department ("RMCD") granted full remission of late payment penalties for sales tax and service tax due on 31 March 2020, 30 April 2020 and 31 May 2020 provided the taxes are remitted before 30 June 2020.

In order to reduce the financial burden of businesses affected by the pandemic, the RMCD has further granted a 50% remission of late payment penalties for payments of sales tax and service tax for taxable periods ended / ending May, June, July and August 2020. To be eligible for this remission, the payment of taxes must be made within 90 days from the statutory due date for payment.

This 50% remission is also applicable to sales tax and service tax for taxable periods ended March and April 2020 which remained unpaid as at 30 June 2020. Similarly, the eligibility is also subject to the payment of taxes within 90 days from the statutory due date for payment.

A summary of the tax remission is as follows:

Taxable period ended / ending	Statutory due date	100% remission	50% remission
		Payment made on or before	
February 2020	31 March 2020	30 June 2020	-
March 2020	30 April 2020		29 July 2020
April 2020	31 May 2020		29 August 2020
May 2020	30 June 2020	-	28 September 2020
June 2020	31 July 2020	-	29 October 2020
July 2020	31 August 2020	-	29 November 2020
August 2020	30 September 2020	-	29 December 2020



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