



TaxLetter Issue 22

20 March 2020

Measures under Covid-19 and Restriction of Movement Order (18.03.2020 – 31.03.2020)

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一起对抗新冠病毒 LET'S FIGHT COVID-19 TOGETHER

症状 Symptoms 立即就医 Seek Help Immediately



Crisis Preparedness & Response Centre

Hotline
03 - 8881 0200
03 - 8881 0600
03 - 8881 0700

Whatsapp
+6010 969 9435

Email : cprc@moh.gov.my



NOMOR TELEFON JABATAN KESIHATAN NEGERI

Negeri	No. Tel	Emel	Waktu Operasi
Pulau Pinang	04-262 9902	email_penang@moh.gov.my	8:00 pagi-5:00 petang
Perak	05-243 3962	cprc_perak@moh.gov.my	8:00 pagi-5:00 petang
Sarawak	082-443248	cprc_sarawak@moh.gov.my	8:00 pagi-5:00 petang
Kedah	04-774 1174	cprc_kedah@moh.gov.my	8:00 pagi-4:00 petang
Negeri Sembilan	06-766 4940	cprc_nse@moh.gov.my	8:00 pagi-5:00 petang
WP Labuan	087-596160	cprc_labuan@gmail.com	8:00 pagi-5:00 petang
Kelantan	09-747 2089	cprc_kel@moh.gov.my	8:00 pagi-5:00 petang
Johor	07-328 2217	cprc_joh@moh.gov.my	8:00 pagi-5:00 petang
Perlis	04-976 0712 019-2780408	cprc_perlis@moh.gov.my	8:00 pagi-5:00 petang
Selangor	03-5123 7365 03-5123 7367	cprc_sel@moh.gov.my	8:00 pagi-5:00 petang
Terengganu	09-422 9775 09-435 3752	teprc@moh.gov.my	8:00 pagi-5:00 petang
Melaka	06-234 5999 06-288 3079	cprc_melaka@moh.gov.my	8:00 pagi-5:00 petang
WP Kuala Lumpur & Putrajaya	03-2608 3767 03-2268 7303	cprc_kl@moh.gov.my	8:00 pagi-5:00 petang
Pahang	09-570 7910 09-570 7914 09-570 7909	cprc_pahang@moh.gov.my	8:00 pagi-5:00 petang
Sabah	088-219455 088-512531 088-512533	sbhprc@moh.gov.my	8:00 pagi-5:00 petang

MIN MOH #COVID-19

Source : Kementerian Kesihatan Malaysia

To safeguard health and safety, ANC Group has adopted the following preventive measures:-

为了保障健康和安安全全，安式集团采取了以下预防措施：

1. Wash your hands with soap (at least 20 seconds) frequently and before entering office
1. 鼓励大家经常用肥皂洗手（至少20秒），尤其是在进入办公室之前



2. Avoid handshake
2. 避免握手



3. Avoid touching your eyes, nose or mouth with unwashed hands
3. 避免不洗手触摸眼睛、鼻子或嘴巴



Source : World Health Organisation

4. Wear mask in crowded area
4. 在拥挤/人多的地方戴上口罩



5. Maintain at least 1 meter distance from those who are not feeling well
5. 与身体不适的人保持至少1米的距离

6. Encourage Online Meetings
6. 鼓励线上会议



8. Minimise public transport
8. 减少使用公共交通



7. Self Quarantine 14 days if travel
7. 若刚旅行返回，自我隔离14天



9. Cancelled all physical classes
9. ANC线下培训课程全部取消



Covid-19 Movement Control Order

Essential Services

Background - Movement Control Order

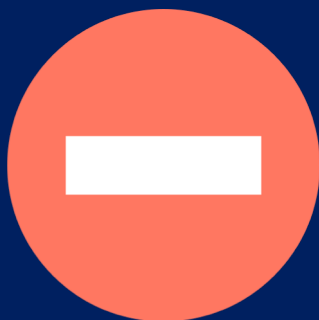
The Covid-19 pandemic has been declared a pandemic by the World Health Organization which impacted people's lives in most countries. Malaysia is no exception. To prevent further spread of the virus, the Malaysian Government has decided to implement a [nationwide Restriction of Movement Order](#) beginning 18 March to 31 March 2020.

1. Prohibition on mass movements and gatherings, including religious, sports, social and cultural gatherings. All business premises shall be closed, except supermarkets, public markets, grocery stores and convenience stores selling daily necessities.
2. Prohibition on Malaysians from travelling abroad. Malaysian returning home are required to undergo health checks and voluntary self-quarantine for 14 days.
3. Prohibition on entry of tourists and foreign visitors into Malaysia.
4. Closure of all kindergartens, government departments and private schools.
5. Closure of all public and private higher education institutions and skills training institutes.
6. Closure of all government and private premises. Exceptions are allowed for premises providing *essential services*.

Kindly note that the definition of *essential services* read out by the Prime Minister during the announcement defers from the [Prevention and Control of Infectious Diseases \(Measures within the Infected Local Areas\) Regulations 2020](#).

Essential Services				
Banking & Finance	Electricity and Energy	Fire	Port, Dock and Airport Services and undertakings	Postal
Prison	Production, refining, storage, supply and distribution of fuel and lubricants	Healthcare and medical	Sold waste management and public cleansing	Sewerage
Radio communication including broadcasting and television	Telecommunication	Transport by land, water or air	Water	<i>E-commerce*</i>
Defense and security	Food supply	Wildlife	Immigration	Customs
<i>Hotels and accommodations*</i>	Any services or works determined by Minister as essential or critical to public health or safety			

* newly added



Non Essential Services

Non Essential Services

Clarification was given through a [Media Release](#) issued by the National Security Council of Malaysia in which Non Essential Services were added to the list:

Non Essential Services			
Motor Vehicle Repair	Towing Services	In-Progress Construction	Funeral Arrangement

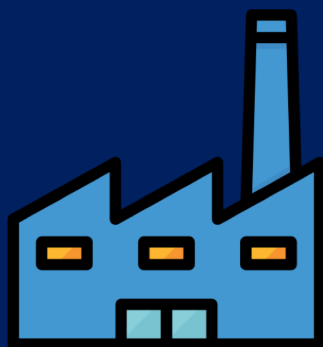
Even though non-essential services above were permitted to operate, businesses should adhere to the rules and regulations which may imposed by the local authorities. For example the *Majlis Perbandaran Shah Alam* only allows motor vehicle service provider to operate until 2.00 p.m.

Critical Industries

The Ministry of Industry and International Trade (MITI) held an engagement session with Federation of Malaysian Manufacturers (FMM), National Chamber of Commerce and Industry of Malaysia (NCCIM), American Malaysian Chamber of Commerce (AMCHAM) and Japanese Chamber of Trade and Industry, Malaysia (JACTIM) which represent the country's manufacturing sector. Kindly refer to the official guidelines [HERE](#).

The government recognizes the importance of certain critical goods and goods which are essential to the supply chain, hence such industries are allowed to operate. However special rules are imposed:-

1. Company must reduce the number of workers to the minimum or at least 50%;
2. Company must meet the demand and need for product or service for the local market;
3. Company must submit MITI the list of involved workers and ensure the movement of workers is restricted from home to business premise;
4. Company must provide temperature screening and take daily temperature readings of employees;
5. If temperate is found abnormal, Company must contact nearest health office or government hospital;
6. All workers must comply Covid-19 preventive procedures issued by Ministry of Health from time to time;
7. Company must provide hand sanitizers at the entrance and other relevant places, and make sure workers wear a face mask.
8. Company carries out disinfection process at the premise before each shift or operation begins;
9. Sanitization and cleaning process should be carried out 3 times a day;
10. Company must ensure employee's transport undergoes a sanitation and disinfection process before use;
11. Companies must ensure social distancing best practice guidelines are in place;
12. In the event a worker being infected with Covid-19, company is responsible for the full costs of medical, disinfecting and other relevant costs;
13. The government emphasizes that the approval can be cancelled or revoked if Company fails to meet specified conditions;
14. Government reserves the right to amend the above condition.



Manufacturers in Critical Industries

Registration and Payment of Tax

During the Restriction of Movement Order, the IRB's offices nationwide will be temporarily closed. All tax matters will be done online, which include:-

Registration of Tax Filing Number	http://edaftar.hasil.gov.my/index.php
Payment of Tax	https://byrhasil.hasil.gov.my/
Issuance of CP500	https://ez.hasil.gov.my/CI/ (under Inbox)
CP500 1 st instalment which due in March 2020	Payment due date extended to 30.04.2020

Tax Filing Due Date Extension under Restriction of Movement Order

	Year End	Statutory Deadline	E-Filing Extension
Employer Tax Filing : Form E	N/A	31.03.2020	31.05.2020
Individual (Resident) : Form BE	N/A	30.04.2020	30.06.2020
Individual (Non Resident) : Form M	N/A	30.04.2020	30.06.2020
Sole Proprietor (Non Resident) : Form M	31.12.2019	30.06.2020	31.08.2020
Sole Proprietor (Resident) : Form B	31.12.2019	30.06.2020	31.08.2020
Partnership : Form P	31.12.2019	30.06.2020	31.08.2020
	31.07.2019	29.02.2020	30.04.2020
	31.08.2019	31.03.2020	31.05.2020
	30.09.2019	30.04.2020	30.06.2020
Company : Form C	31.10.2019	31.05.2020	31.07.2020
	30.11.2019	30.06.2020	31.08.2020
	31.12.2019	31.07.2020	31.08.2020

Kindly refer to E-filing Program by IRB [HERE](#).

Guidelines for Income Tax Filing



Affected Industries

Malaysian companies are required to pay income tax in advance by way of a tax estimate (“CP204”). During the the Restriction of Movement Order, companies are asking whether they can defer their tax estimate instalment?

The clear answer is “No”, unless you fall within the affected industries.

Relaxation is given to affected industries such as tourism, hotel operators and airlines. These affected companies are allowed to revise their tax estimate, as long their 3rd revision month falls within year 2020. For example, companies with December Year End, can revise their 3rd month tax estimate by April 2020, a special extension of time given by the IRB,

Application Form for Deferment <https://qrgo.page.link/ByWh9>

Application for CP204 3rd Month Revision <https://qrgo.page.link/ZyDiy>

Withholding Tax and Real Property Gain Tax

Withholding tax and Real Property Gain Tax (RPGT) which is due during the Restriction of Movement Order will be extended to 30 April 2020.

Country-by-Country Reporting (CbCR)

Submission of CbCR which is due by 31 March is also given an extension of time to 30 April 2020. Kindly refer to the detail Frequently Asked Question (FAQ) [HERE](#).

Extension of Time for submission under Royal Malaysian Customs Department (“RMCD”)

Submission of return which is due by 31 March 2020, which includes Sales Tax, Service Tax and Tourism Tax will be given an extension of time till 15 April 2020. Kindly refer to RMCD announcement [HERE](#).

Tax Estimate for Affected Industries



Withholding Tax, RPGT and CbCR

Indirect Tax under RMCD



Frequently Asked Questions by Ministry of Human Resource (MOHR)



FAQ in relation to Covid-19 Issues in Workplace & Movement of Control Order

The MOHR has issued a [FAQ in relation to Covid-19 at the Workplace](#) dated 19 March 2020.

1. What should the employer do if the employee is suspected or tested positive with Covid-19?

Employer needs to instruct all employees whom are working very closely with the infected employee to be self-quarantine for 14 days. In addition, the workplace including common area must be sanitized. Infected employee is also required to identify colleagues whom were very close to him/her.

2. Employee is given a quarantine notice under [Prevention and Control of Infectious Diseases Act 1988](#) for 14 days. What should the employer do?

Employer shall grant sick leave, including hospitalisation up to 60 days under the Employment Act 1955.

3. We are unable to continue our business and forced to take the measures below:-

- a. Retrenchment
- b. Voluntary Separation Scheme
- c. Lay off
- d. Pay cut

What should we do? Will the labour office take legal action against us?

In respect of the circumstances above, employer is required to inform such measures to the authority at least 30 days before such measures to be implemented. Refer this [guideline](#).

Employer can also refer the [Guidelines on Retrenchment Management \(For Employers and Employees\)](#).

4. During the Movement Control Order period (18 March to 31 March 2020), can we deduct Annual Leave? Otherwise, is this Paid Leave or Unpaid Leave?

Employer cannot force employee to deduct Annual Leave. Annual leave has to be under application and will of the employee. During this period, it is a paid leave. For employees who are out of the scope of Employment Act 1955, and Labour Ordinance of Sabah and Sarawak, the employer is obliged to pay according to the employment contract agreed between both parties.

Employment Retention Program (ERP)

Employment Retention Program (ERP)

During the Covid-19 pandemic, employers went into a panic state with employees ordered to go under Voluntary Separation Scheme (VSS), Retrenchment or Unpaid Leave. The ERP shines as an immediate financial assistance of RM600 per month, for 6 months, provided for employees who have been instructed to take no paid leave by their employers who are economically affected.

Eligibility Conditions

1. All private sector employees including temporary employees who have registered and contributing to EIS;
2. Limited to employees with monthly salary of RM4,000 and below; and
3. Employers who have implemented no-pay leave (30 days minimum) for a period of 1 to 6 months, with no pay leave notice issued beginning 1 March 2020.

Application must be made by employers on behalf of their employees using [Form ERPC-19](#), with effect from 20 March 2020.

The ERP payment shall be credited to the employers' account and employers are required to credit the payment directly to the affected employees' accounts within 7 days upon receipt of payment from SOCSO.

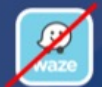




Dear Valued Clients, Business Partners and Students

ANC Group KL Temporary Relocation

We would like to inform that ANC Group KL has been temporary relocated to the **CLOUD** (18.03.2020 to 31.03.2020) :



ANC Group (KL)



General support :
Whatsapp Message only
+6011 - 1217 8183

Clients, kindly contact respective service staff directly.



Skype meeting available
from 9AM to 6PM
Kindly get in touch with our
service staff for appointment



Live Chat at [ANCGroup.biz](https://www.ancgroup.biz)
available at specific time



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