



**Notification of Operations and Services of  
Royal Malaysian Customs Department  
(RMCD) within the Further Extended Period  
of Implementation of the Movement Control  
Order (MCO – Phase 4)**

**29<sup>th</sup> of April 2020**



## **FULL REMISSION OF PENALTY**

The businesses and manufacturing activities have not been carried out as usual due to the extension period of MCO. A full remission of penalty is available to taxpayers if the payment for the relevant indirect taxes and levy, are received by RMCD before **31st May 2020**.



Remission will be given on the following taxes / levy:

- I. Sales & Service Tax through SST-02 Return
- II. Imported Services Tax through SST-02A Return
- III. Tourism Tax through TTx-03 Return
- IV. Departure Levy Return through DL-02 Return



## **TAXABLE PERIODS COVERED**

Please be informed that the full remission of penalty specifically applies for the following taxable periods:

<b>End of Taxable Period</b>	<b>Actual Deadline of Tax Payment</b>	<b>Tax Payment Received before 31 /05/2020</b>
<b>29 Feb 2020</b>	<b>31 Mar 2020</b>	Full Remission of Penalty
<b>31 Mar 2020</b>	<b>30 Apr 2020</b>	Full Remission of Penalty



## **MYSST SYSTEM**

Due to inevitable time and system constraints during the MCO period, penalties on Taxable Periods which are included in the MCO period will still be generated in the MySST as usual. However RMCD will remit the penalties as soon as possible



## **MYSST – PENALTY AUTO GENERATED**

Actual Due Date of the taxable period and the date of penalty generated are as follows :

<b>Taxable Period</b>	<b>Actual Deadline of Tax Payment</b>	<b>Date of Penalty Generated</b>
<b>Jan - Feb 2020</b>	<b>31 Mar 2020</b>	<b>01 Apr 2020</b>
<b>Feb - Mar 2020</b>	<b>30 Apr 2020</b>	<b>01 May 2020</b>

Any Bill of Demand (BOD) on penalties eligible for remission during the Movement Control Order (MCO) the will be remitted by RMCD as soon as possible. **Application for remission** of these penalty is **not required**



## **ANY LEGAL ACTION WILL BE TAKEN?**

**No legal action** will be taken by RMCD on the late filing of the Return for the stated taxable periods

## **PAYMENT METHOD**

RMCD encourages Taxpayers to make payments **online** or through **postal services**



**HSS ADVISORY SDN BHD**  
( 7 2 2 9 5 6 - M )

**Tax & Business Advisors**

**Level13A-03-03A,PJX-HM Shah Tower,  
16A,Persiaran Barat,46050 Petaling Jaya,Selangor**

**Tel: +603-79320501**

**Website: [hssadvisory.com.my](http://hssadvisory.com.my)**

**Email:[admin@hssadvisory.com.my](mailto:admin@hssadvisory.com.my)/  
[info@hssadvisory.com.my](mailto:info@hssadvisory.com.my)**

The above information is obtained from RMCD website.

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