

FREQUENTLY ASKED QUESTIONS (FAQS) RELATED TO THE MOVEMENT CONTROL ORDER RELATED TO MINISTRY OF FINANCE

NEW PROCUREMENT

1. Can the procurement of hand sanitizers, thermometers or face masks be conducted through emergency procurement?

Answer:

Yes. Agencies are allowed to make purchases through the emergency procurement method for the MCO period only.

2. Can the procurement process be carried out by the agency in relation to the tender briefings/ site visits scheduled during the MCV period?

Answer:

Procurement process ie tender briefing/ site visits should be postponed to a later date after the MCO period is over. Therefore, the agency is allowed to extend the tender notice period and update the new date of the tender briefing/ site visits.

CURRENT PROCUREMENT CONTRACT

1. Does the implementation of programs/ projects in progress should be continued during the MCO period?

Answer:

Any program/ project that has been issued a Letter of Acceptance (LoA) or has a contract and is not listed under the essential services list **should be suspended** through written instructions by the Enforcement Officer/ Contract Administrator/ Government representative during the MCO period.

The instructions are in line with the force majeure clause. This condition can be used as a result of the spread of COVID-19 outbreak subject to this force majeure clause clearly stated in the contract (example: PWD203A - Clause 58, Clause 17 of the Security Control Standards Agreement).

For procurement that does not provide for force majeure clauses, the Government may still apply force majeure principles and procedures to address program/ project delays. Suspension instructions must be notified to the company in writing.

2. Do the Procurement Board meetings, Quotation Committee and any relevant committee meetings need to continue during the MCO period?

Answer:

The Procurement Board and Quotation Committee meetings and any related committees will be **postponed** until the end of the MCO.

3. Can the validity period for a deferred tender to be extended during the MCO period?

Answer:

The validity period of the tender is still valid, and may be extended if necessary. Approval of the extension period can be done through any appropriate form of fast communication such as email and other mediums.

All tenders of supply and services through the eProcurement (eP) system that has an expiry date from March 18, 2020 to April 7, 2020, will be automatically extended for 60 days.

4. How about the tender/ quotation that has been invited but the closing date is within the MCO period?

Answer:

Closing date may be extended to a date that is more appropriate.

Agencies must update new closing date/ new tender notice period through the relevant system (eP/MyGPIS)

5. Should the extension of the contract and the increase of the quantity/ value of the country's essential services need to be brought to the original Appointed Approving Authority (AAA) in accordance with AP201?

Answer:

During the MCO period, the AAA will not be in session and extension of approval under AP201 is not possible.

To increase the quantity/ value of essential services, agencies can implement emergency procurement based on existing procedures. The scope of supply/ services should be sufficient to meet the needs of the relevant circumstances only to prevent the essential services from being affected.

Agencies should control the implementation of these emergency procurements based on best governance.

6. What is the status of payment for invoices submitted to the Agency before/ during the MCO period?

Answer:

Although the execution of projects/ programs are delayed, the claim for payment for supply/ services/ work completed with a complete invoice and submitted to the Agency before/ during the MCO period, payment can still be made in accordance with the terms of the contract.

INLAND REVENUE BOARD OF MALAYSIA (IRBM)

A. GENERAL

1. Are the Inland Revenue offices and counters operational from 18 to 31 March 2020?

Answer:

All Inland Revenue premises (including e-Filing counters) nationwide are closed from March 18, 2020. Please refer to the Inland Revenue Board Malaysia Media Statement dated March 17, 2020 relating to the services provided for the convenience of customers throughout the Movement Control Order as follows:

http://lampiran2.hasil.gov.my/pdf/pdfam/Media_LHDNM_17032020_SEMUA_PREMIS_LHDNM_DITUTUP_DARI_18MAC2020_HINGGA_31MAC2020.pdf

If you have any questions about taxation, taxpayers can use the Feedback Form on the IBM Official Portal at the following link:

<https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY>

2. Will an extension be given, if the taxpayer needs to submit a document within this period for cases being audited/ investigated?

Answer:

Extension will be given until 30 April 2020.

B. ezHAsiL

1. How to make an application for e-Filing pin no.?

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Answer:

Taxpayers can apply through:

- a) Feedback Form on IRBM Official Portal at the following link:

<https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY>

OR

- b) User Guide at the following link:

https://ez.hasil.gov.my/CI/Bantuan_Anon.aspx

OR

- c) Contact Hasil Care Line at 03-8911 1000 or ^03-8911 1100 (overseas) for further details.

2. How to obtain an income tax number?

Answer:

Online income tax application can be made through e-Register application.

<http://edaftar.hasil.gov.my/index.php>

3. If I forgot my e-Filing password, what should I do?

Answer:

- a) Taxpayers have a registered email address or mobile phone number with IRBM:

- Click reset password through the 'Forgot Password' menu at ezHASiL

- b) Taxpayers with no registered email address and mobile phone number; or there are changes to the registered email address as well as the registered mobile phone number:-

- Update information via:

- i. Feedback Form at IRBM Official Portal at the following link:

<https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY>

OR

li. Call the Hasil Care Line at 03-8911 1000 or 603-8911 1100 (overseas) for further details.

C. FORMS

1. Will IRBM provide additional time for manual submission of forms or e-Filing?

Answer:

Additional time is given for the Return Form Filing Program for the year 2020 (Amendment 1/2020) are as follows:

http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.1_1.pdf

2. Is additional time given for submission of Form CP58?

Answer:

Extension is given until April 30, 2020.

3. Is there an extension of time for submission of Form Q where the deadline is March 18, 2020 to March 31, 2020 without submitting Form N?

Answer:

Deadline is extended until April 30, 2020 without the need to submit Form N.

4. For Country-by-Country Reporting (CbCR) submission cases?

Answer:

- a) Entities in Malaysia who are responsible for filing the CbCR report as of March 31, 2020 are extended until April 30, 2020.
- b) Notice or notification by a constituent entity for the purpose of the CbCR to be submitted by March 31, 2020 may be submitted on or before April 30, 2020.

5. How to submit Form CP21, CP22, CP22A or CP22B during this period?

Answer:

Forms can be submitted from April 1, 2020.

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6. What are the alternatives if e-Resident cannot be used because it needs to include supporting documents?

Answer:

Manual applications can be made from April 1, 2020.

7. How can a Tax Settlement (SPC) application be made during this period?

Answer:

SPC applications can be made through e-SPC at any time or come to the IRBM office starting April 1, 2020. Processing of SPC applications will be made from April 1, 2020.

D. PAYMENTS

1. Is there an extension to submit a CP204 tax estimate?

Answer:

The deadline for submission of the CP204 which falls within 18 to 31 March 2020 will be extended to April 30, 2020.

The submission of amendments to the estimated tax payable (CP204A) for the 6th and 9th months which is due by March 31, 2020 will be extended to April 30, 2020.

2. Is there an extension of time given for the first payment CP500 tax estimate?

Answer:

The first installment payment due on March 31, 2020 will be extended until April 30, 2020.

3. Delay in tax estimates and amendments to the CP204 tax estimates in the third month (in March 2020) installments in 2020 under the Economic Stimulus Package.

Answer:

The submission of the CP204 tax estimate amendment in the third month of installment and payment will also be extended until April 30, 2020.

4. Can a company tax estimate be deferred?

Answer:

The company has the option of either postponing (in the case of tourism-related company activities) or the third-month tax estimate if the third installment falls in March 2020.

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Related information can be found on the IBM Official Portal.

5. What about filing a Labuan entity tax form and payment within this period?

Answer:

Additional time for submission of tax forms and payments will be available until April 30, 2020.

6. Will I be charged a tax increase if the late payments are due within this period?

Answer:

No tax increases.

7. How to make a payment transaction that exceeds the limits allowed by internet banking?

Answer:

Tax payments of more than RM1 million can be made through Telegraphic Transfer. However, taxpayers should submit more details of payment to IRBM by fax 03-6201 9637 or by email to:

HelpTTpayment@hasil.gov.my

Failure to submit information will result in non-updated payments to taxpayers.

8. How to file withholding tax during this period?

Answer:

Withholding tax payments with due dates between March 18 and 31, 2020 are payable from April 1, 2020 to April 30, 2020.

Payment can also be made by telegraphic transfer (TT) by submitting full payment information to IBM by fax to 03-6201 9637 or by email to the following address:

HelpTTpayment@hasil.gov.my

9. Will there be penalty charges on the withholding tax due during this period?

Answer:

Withholding tax payments ending on March 18, 2020 are payable from April 1, 2020 to April 30, 2020. Penalties will not be imposed on payments delays.

10. Are the PCB compound payments due during this period will be suspended?

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Answer:

Payments can be made before April 30, 2020.

11. Will the IRB delay the tax refund process?

Answer:

Tax refund process will be made as usual.

E. REAL PROPERTY GAIN TAX (RPGT)

1. Is extension of time given for filing of RPGT tax form and payment?

Answer:

For filing of RPGT tax forms and payments (section 21B and payment of notice of assessment) where the due date falls from March 18, 2020 to April 30, 2020, the deadline for filing of the form and payment is April 30, 2020.

F. STAMP DUTY

1. Can a home purchase agreement be stamped during this period?

Answer:

A home purchase agreement is subject to a duty of RM10.00. A home purchase agreement can be stamped as follows:

- i. Duty payers can purchase stamps from the Post Office.
- ii. Attached the RM10 duty stamp on the home purchase agreement.
- iii. Cancel the duty stamp by drawing a line with black pen and record the current date on the duty stamp.

This method of cancellation of the stamp duty can be used for documents subject to stamp duty under article 4, First Schedule of the Stamp Act 1940 such as home sale and purchase agreement only.

2. What is the Online Stamp Duty Assessment and Payment System?

Answer:

The Online Stamp Duty Assessment and Payment System (STAMPS) is a system that enables the application of assessment and payment of stamp duty on documents or agreements made online.

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3. Who can use STAMPS?

Answer:

All law firms, companies, partnerships, businesses, financial institutions or authorised agents registered with any registrar of companies in Malaysia.

4. Can an individual use STAMPS?

Answer:

Individuals may use STAMPS if they have a business registered with the Companies Commission of Malaysia (SSM).

5. How can an individual with no business registered with the Companies Commission of Malaysia (SSM) file a document during this period?

Answer:

Stamping of individual documents can not be implemented in this period.

The stamp must be made manually at the Office of Revenue Service/ Stamp Office Branches/ UTC Johor Bahru branch after March 31, 2020. Penalties will not be imposed for extension of time until April 30, 2020 on all documents due between March 18, 2020 until March 31, 2020.

6. How to make an online payment?

Answer:

i. Online payments can be made by STAMPS users through the FPX medium (or FPX) online payment tab, or via CIMB Bizz Channel online or Public Bank in cases where the duty is available.

ii. Print the stamp certificate after successful payment.

iii. Attach stamp certificate on agreement document as proof of stamp duty paid.

7. Will I be penalised for late payment?

Answer:

If the due date of the payment of stamp duty assessment notice falls between March 18, 2020 through March 31, 2020, payments can still be made until April 30, 2020. Late payment penalties will not be imposed during that period.

8. How to confirm verification of a Certificate of Stamp?

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Answer:

Verification can be made through:

a) <https://stamps.hasil.gov.my/stamps/>

OR

b) mobile phone application

Download Certificate Authentication Check (ANDROID/ iOS)

CUSTOMS APPEAL TRIBUNAL (CAT), MINISTRY OF FINANCE MALAYSIA

1. Will the Customs Appeal Tribunal (CAT) operate as usual?

Answer:

As a measure of security and in line with the National Security Council's Movement Control Order (MCO), the staff of the Customs Appeal Tribunal (CAT) will work as usual from home. However, any new case filing is not accepted because the issuance of the receipt for the filing fee cannot be issued by the Customs Appeal Tribunal at this time.

2. Can filing of new cases still be made?

Answer:

The filing of a new case at the Customs Appeal Tribunal (CAT) is accepted only through a counter submission. As such, any new case filing will only be received at the end of the National Security Council Movement Control Order (MCO)

3. If it has been scheduled to submit any case documents to the Customs Appeal Tribunal (CAT) within the duration of this order, does it still work as usual?

Answer:

All submissions of proceedings documents relating to the case at the Customs Appeal Tribunal (CAT) are currently pending and the date of submission will be announced later.

4. After March 31, 2020, will the case proceed as usual?

Answer:

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All proceedings in the Customs Appeal Tribunal (CAT) after March 31, 2020 will be notified from time to time in accordance with the National Security Council (CAT) Movement Control Order (MCO).

5. What if the appeal period is 30 days from the date of decision made by the Director General of Customs expires during this order period?

Answer:

All cases ending 30 days from March 18, 2020 through March 31, 2020 will be considered for hearing purposes at the Customs Appeal Tribunal (CAT)

6. Can filing fees be made online?

Answer:

The Customs Appeal Tribunal (CAT) does not accept online payment for filing fee.

7. If I have a question regarding the appeal process at the Customs Appeal Tribunal (CAT), who can I contact?

Answer:

Any questions regarding the appeal process at the Customs Appeal Tribunal (CAT) can be addressed by email at:

- (a) Customs Appeal Tribunal: trk@treasury.gov.my
- (b) Tuan Abdul Ghafar bin Ab Latif : ghafar.latif@treasury.gov.my
- (c) Tuan Zanudin bin Ahmad Rasidi : zanudin.rasidi@treasury.gov.my
- (d) Puan Nor Azian binti Dato Hj. Yahya : nor.azian@treasury.gov.my
- (e) Tuan Indrasathi a/l Muniandy : indrasathi.muniandy@treasury.gov.my

BANK NEGARA MALAYSIA

1. What financial services are important?

Answer:

The essential financial services during this movement control (MCO) period are as follows:

- Self-service terminals, such as ATMs, Cash Deposit Machines, Checks and Coins, will operate fully in an accessible location, on premises and locations not

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affected by MCOs. However, daily operating hours for all Self-Service Terminals including ATMs will be limited from 7.00 am to 10.00 pm during this MCO period.

- Online banking, electronic banking; mobile banking; payment card services and check processing services are fully operational.
- Banking and remittance services are still available at bank branches.
- Processing and handling of insurance and takaful claims, issuance of warranty and renewal of insurance policy and annual takaful certificate.

E-payment service providers also fall under essential services because they are included in the category of e-commerce approved by the National Security Council as essential services under the MCO.

Although all these important service providers are allowed to provide limited service over the MCO period, Bank Negara Malaysia (BNM) strongly encourages the use of electronic channels. If this is not really necessary, avoid going to the branches and premises of this service provider for your safety and health.

2. Are all financial service providers closed, or are they in business as usual?

Answer:

Operations are not carried out as usual during this MCO period to ensure that social distancing measures are taken into account for the safety and health of clients and financial service providers.

The major financial service providers allowed to operate during this period are banks, development financial institutions, insurance companies and takaful companies. However, you may need to face some interruption and delays in the regular operation of the branch to ensure effective control over customers. Some branches may be closed. The branches that are operating might provide limited counter service or shorter business hours.

However, all normal banking transactions can still be done online or via a mobile device. If you do not have an online account, you can still withdraw and deposit cash, as well as transfer money and pay bills at a self-service terminal, which is the ATM and cash deposit machine.

If you still need to go to a bank or insurance company, please check the bank/ insurer website to find out which branch is open, or contact the bank/ insurer's customer service line.

3. Can I still access my bank account?

Answer:

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Yes, you can still continue to access your bank account as usual through mobile or online banking and self-service terminals. Counter service is available but the number is limited. For people in need of a counter service, please check the website or contact your bank's customer service line to find out which branch is open and what services are available.

4. Will the ATM run out of money? Will ATM operating hours change?

Answer:

Bank Negara Malaysia and all banks have provided the necessary infrastructure to ensure ATMs throughout the country have sufficient cash to meet the needs of all households and businesses during this MCO period.

Please note that ATM hours are between 7.00 am and 10.00 pm during this MCO period.

5. Can I still use my e-wallet and e-account?

Answer:

Yes, all e-payment providers are still operating during this MCO period. There are no restrictions on transactions or services receiving e-payments during this time.

Please also see the answer to Question 1 above.

6. I'm a shop owner. Will e-payment acceptance services, such as the POS terminal, QR code payments, e-commerce payments, will continue to operate?

Answer:

Yes, all e-payment providers are still operating during this MCO period. There are no restrictions on transactions on services receiving e-payments during this time.

Please also see the answer to Question 1 above.

7. I need to send money to my son who is studying abroad, but all money changers and remittance providers are closed. What can I do?

Answer:

Please check the website or contact your bank's customer service line for bank branches that offer currency exchange and remittance during the MCO.

Although money changers and non-bank remittance providers are not allowed to operate or open counters at this time, there are some service providers who offer online services to be fully operational during this MCO period. Please refer to the BNM website

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<https://www.bnm.gov.my/msb> , MSB Advisor application or the service provider's website for more information.

8. My bank branch is closed. What should I do?

Answer:

Please check the website or contact your bank's customer service line for which branch is open during this period.

Please also see the answer to Question 2 and 3 above.

9. I'm in a big financial crisis. I'm worried that I won't be able to pay off my monthly credit card and loan repayments. What should I do?

Answer:

All banks and development financial institutions are ready to provide restructuring and rescheduling facilities to borrowers facing financial problems as a result of the COVID-19 outbreak. Contact your bank officer by phone or email to discuss how they can help you restructure or reschedule your loan during this difficult time.

10. I have medical insurance and need immediate medical attention. How do I get a warranty letter? Are insurance and takaful operators open during the MCO period?

Answer:

Please refer to the answer to Question 1 and 2 above.

11. I was involved in a car accident. Are the vehicle workshops still open? Who should I contact to make my vehicle insurance claim?

Answer:

Please refer to the answer to Question 1 and 2 above.

For additional information, the National Security Council has approved vehicle towing and repair workshops to operate as non-essential services allowed to operate during this MCO period.

12. I'm a bank employee/ insurance company. Do I still have to come to work during this MCO period?

Answer:

In line with the rules and recommendations issued by the Federal Government, employees who need to come to work are those involved in essential financial services or in the critical operations required to provide such essential financial services. This

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requirement is particularly important if your workplace does not have remote access work capabilities. All staff involved in non-critical functions must work from home. Employees who engage in critical functions are also encouraged to work from home if their employer has the ability to access remote working.

13. Does BNM operate during the MCO period? How do I get in touch with a BNM officer?

Answer:

Yes, BNM is still operating during the MCO period. However, in accordance with MCO requirements, all front-end services including BNMLINK for visitors are temporarily closed from March 18 to March 31, 2020.

In line with BNM's Business Continuity Plan, all critical departments have split operations, while non-critical department employees work from home. This step is to ensure that there is no interruption to the core functions of BNM during this MCO period.

The public can contact BNM through the following channels or refer to BNM's website www.bnm.gov.my for the latest developments:

- eLINK (<https://telelink.bnm.gov.my>); or
- BNMTELELINK (Tel.: 1-300-88-5465) from Monday to Friday (9.00 am to 5.00 pm)

Ministry of Finance Malaysia

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