



Filing Programme for Year 2022 -
Associations, Deceased Persons' Estate and Hindu Joint Families
- Return for the Year of Assessment 2021



2022年的申报安排
社团、死者遗产和印度教联合家庭
2021年评估年度的申报

What's New?
Issue No. 20/2022 | 15 January 2022



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Filing Programme for Year 2022



- The IRB has released the Filing Program for the year 2022. According to the filing programme, the statutory filing and tax payment due dates, as well as the grace period and manner of submission for the various return forms, are all specified.
- It is available on the IRB's website at www.hasil.gov.my (Forms > Filing Programme for Year 2022).



- Suppose the submission is not made within the grace period. In that case, the submission will be considered late, and penalties under Section 112 of ITA 1967 / section 51 of PITA 1967 will be computed from the statutory filing due date, rather than from the extended due date if the submission is late.

2022年的申报安排



- 内陆税收局已经发布了2022年的申报安排。根据该申报安排，法定申报 [Statutory Filing] 和缴税日期 [Tax Payment Due Dates]，以及各种申报表格的宽限期 [Grace Period] 和提交方式 [Manner of Submission] 都有明确规定。
- 此项发布可以在内陆税收局 (IRB) 的网站上找到：www.hasil.gov.my (Forms > Filing Programme for Year 2022)。




- 假设纳税人没有在宽限期内提交的话，在这种情况下，提交将被视为逾期。
- 根据1967年所得税法令第112条/ 1967年石油 (所得税)法令 [PITA] 第51条的规定，如果提交的时间逾期了，罚款是从法定的申报日期开始计算，而不是从延期后的日期开始计算。

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What's New


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Filing Programme for Year 2022 – Associations, Deceased Persons’ Estate and Hindu Joint Families




表格 Form	法定截止日期 Statutory Due Date	呈报与缴税宽限期 Grace Period for Submission of Forms and Payment				什么时候可以开始电子报税 Availability of e-Filing	
		方法 Method:	电子报税 E-filing	邮寄 Via Postal	上门 By Hand		
Return for the Year of Assessment 2021							
Associations, Deceased Persons’ Estate - Do NOT Carry On Business							
TF/TP	30.4.2022	被允许 Allow?	√	√	√	1.3.2022	
		宽限期 Grace Period	15天 15 days	3个工作日 3 working days	没有 None		
Hindu Joint Families - Do NOT Carry On Business							
TJ	30.4.2022	被允许 Allow?	√	√	√		
		宽限期 Grace Period	15天 15 days	3个工作日 3 working days	没有 None		


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表格 Form	法定截止日期 Statutory Due Date	呈报与缴税宽限期 Grace Period for Submission of Forms and Payment				什么时候可以开始电子报税 Availability of e-Filing	
		方法 Method:	电子报税 E-filing	邮寄 Via Postal	上门 By Hand		
Return for the Year of Assessment 2021							
Associations, Deceased Persons’ Estate - Carry On Business							
TF/TP	30.6.2022	被允许 Allow?	√	√	√	1.3.2022	
		宽限期 Grace Period	15天 15 days	3个工作日 3 working days	没有 None		
Hindu Joint Families - Carry On Business							
TJ	30.6.2022	被允许 Allow?	√	√	√		
		宽限期 Grace Period	15天 15 days	3个工作日 3 working days	没有 None		



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 - ✓ 查询相关资料是否依然合时、准确和完整；和
 - ✓ 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - ✓ check the information contained therein, whether it's up-to-date, accurate and complete, and
 - ✓ seek your independent professional advice because the scope and extent involved in each case are different.



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