



Filing Programme for Year 2022 -
Companies, Limited Liability Partnerships -
Return for the Year of Assessment 2022



2022年的申报安排
公司、有限责任合伙企业-
2022年评估年度的申报

What's New?

Issue No. 22/2022 | 15 January 2022



Filing Programme for Year 2022 –
Companies, Limited Liability Partnerships –
Return for the Year of Assessment 2022

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。

Filing Programme for Year 2022 – Companies, Limited Liability Partnerships

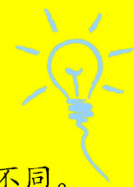


表格 Form	法定截止日期 Statutory Due Date	呈报与缴税宽限期 Grace Period for Submission of Forms and Payment				什么时候可以开始电子报税 Availability of e-Filing
		方法 Method:	电子报税 E-filing	邮寄 Via Postal	上门 By Hand	
Return for the Year of Assessment 2022						
C/PT	Within 7 months from the date following the close of the accounting period which constitutes the basis period for the year of assessment	被允许 Allow?	√	X	X	1.4.2022
		宽限期 Grace Period	1个月 1 month	X	X	

➤ 免责声明 / Disclaimer



- 当你以我们的视频及刊物上的内容作为参考时，你需要：
 - ✓ 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.



Your Trusted Accountants

FEEL THE CCS & CO DIFFERENCE

CCS & Co provides clients with the specialized accounting support and services they need, allowing them to focus on their businesses and personal lives. We have been in the industry since 2004, and our team of professionals work diligently, in accordance with the highest professional standards.



Address:	38-1 Jalan Radin Anum, Bandar Baru Seri Petaling, 57000 Kuala Lumpur
Contact No	03 – 9058 8313 / 012 – 600 8313
Email Address	info@ccs-co.com



7

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Wong Woei Teng
Audit Partner
+6017 237 8233
woeiteng@ccs-co.com

Jared Low
Assurance Director
+6018 763 4813
jared@ccs-co.com

CCS & Co

© 2022 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation as of the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date, or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person acting or refraining from action as a result of using the information in the slides can be accepted by CCS.