



Filing Programme for the Year 2022 -
Real Estate Investment Trusts / Property Trust Funds, Business
Trusts - Return for the Year of Assessment 2022



2022年的申报安排
房地产投资信托基金/财产信托基金, 商业信
托基金 - 2022年评估年度的申报

What's New?
Issue No. 24/2022 | 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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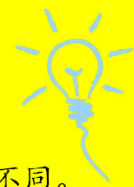


表格 Form	类别 Categories	法定截止日期 Statutory Due Date	呈报与缴税宽限期 Grace Period for Submission of Forms and Payment				什么时候 可以开始 电子报税 Availability of e-Filing
			方法 Method:	电子 报税 E-filing	邮寄 Via Postal	上门 By Hand	
Return for the Year of Assessment 2022							
TR	Real Estate Investment Trusts / Property Trust Funds	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	√	√	
TN	Business Trusts		宽限期 Grace Period		X	3 工作日 3 working days	X

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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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