

What's New?

Issue No. 23/2020 | 1 June 2020



**Submission of return/declaration and
Payment of levy/tax to RMCD**

Submission of return/declaration and Payment of levy/tax to RMCD



报表/申明 Returns/declaration	征税期 Taxable Period	法定呈交与缴付期限 Statutory Submission & Payment Due Date	延长期限 Revised Payment Due Date
SST - 02	Jan – Feb 2020 Feb – Mar 2020 Mar – Apr 2020	31.3.2020 30.4.2020 31.5.2020	30.6.2020
SST - 02A			
TTx - 03			
DL - 02			



Submission of return/declaration and Payment of levy/tax to RMCD



报表、申明 Returns	报表名字 Name Of The Returns
SST - 02	销售与服务税报表 Sales or Service Tax Return
SST - 02A	进口课税服务申明 Imported Taxable Services Declaration
TTx - 03	旅游税报表 Tourism Tax Return
DL - 02	出境税报表 Departure Levy Return



Announcement From RMCD



ATTENTION!

- No legal action on late submission of returns/declarations which have a statutory submission deadline of 31 March 2020, 30 April 2020 or 31 May 2020 will be taken.



Announcement From RMCD



A large, stylized graphic with the word 'ATTENTION!' in bold, yellow, block letters with a black outline. The text is set against a red, jagged, comic-book-style background.

- However MySST system **will still generate late payment penalty** if the payment of levy or tax is not received by the statutory deadline.
- Not to worry, the RMCD **will remit** the penalty **in full** if the payment is received by 30 June 2020 as stated in the above notice.



For further consultation, please contact:

Chin Chee Seng

Partner

+6012 365 4331

cschin@ccs-co.com

Jared Low

Assurance Manager

+6018 763 4813

jared@ccs-co.com

Wong Woei Teng

Audit Manager

+6017 237 8233

woeiteng@ccs-co.com

Vivian Lim

HR Manager

+6012 618 6220

vivian@ccs-co.com

Yap Huey Shan

Assistant Audit Manager

+6012 369 7222

hueyshan@ccs-co.com

CCS & Co

© 2020 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 at 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 action or refraining from action as a result from using the information in the slides can be accepted by CCS.