



## FREQUENTLY ASKED QUESTIONS (FAQ)

### REMISSION OF LATE LODGEMENT FEE ON FILING OF COMPANY STATUTORY DOCUMENTS

BIL.	SOALAN	JAWAPAN
1.	When is the effective date for the late lodgement fee waiver for the filing of company statutory documents?	The effective date for the late lodgement fee (LLF) waiver for the filing of company statutory documents is starting on 9 November 2020 and ending on 31 December 2020.
2.	For companies that have paid late lodgement for late submission during the period from 1 <sup>st</sup> October 2020 to 8 <sup>th</sup> November 2020, can we apply for a refund?	No. As the effective date for the late lodgement fee waiver is 9 November 2020, the company cannot apply for a refund if the company has been already paid for the late lodgement fee during that period.
3.	Are foreign companies included in the list of companies that are exempt from late lodgement fees?	Yes.
4.	For the Financial Statements (FS) with financial year ended 30 April 2020, is the company eligible for late lodgement fee waiver?	<p>Yes, late lodgement fee (LLF) (if applicable) is waived provided the FS are lodged during the period starting on 9 November 2020 and ending on 31 December 2020.</p> <p>Despite the LLF waiver, if the company circulates, hold its AGM or lodges its FS at a later date than the date it is supposed to circulate, holds its AGM or</p>

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		lodges it FS with the Registrar without applying for any extension of time, the company will not be in compliance of sections 258, 259 and 340 of the Companies Act 2016.
5.	Does waiver of the late lodgement fee also apply to the submission through the MyCoID2016 system?	Yes.
6.	The company has received approval of extension of time (EOT) for the submission of FS before, to qualify the company to enjoy the exemption until 31 December 2020, does the EOT application for FS still need to be submitted?	Ye. Please comply with the requirements of PD6/2020 (Revised 22 October 2020).
7.	If the registration of charge document lodged after the prescribed time period, does it include in the exemption of late fee or if there any exemption for court order (extension of time)?	<p>No, the court order for an extension of time is still required.</p> <p>If registration of charge document is lodged after the prescribed time period, no late lodgement fee will be imposed provided it is lodged during the period starting on 9 November 2020 and ending on 31 December 2020 but it must be accompanied with the court order (extension of time) under section 361, Companies Act 2016.</p>

Tarikh: 9 November 2020