



# SMFACTS



## Issue #28

Dear Valued Members of the SMF,

### New Entry Permit Requirement For Malaysians Entering Malaysia From Singapore

The Malaysian High Commission in Singapore (MHC) has announced that from 27 April 2020, all Malaysians who wish to return from Singapore to Malaysia by land will need to apply for an "entry permit" from the MHC prior to leaving Singapore.

To facilitate the return of your Malaysian workers to Malaysia, employers should also ensure that your workers fill in the Exit Declaration form and obtain a "fit to travel" certification (i.e. free from COVID-19) from a local doctor prior to leaving Singapore.

You should carefully consider your manpower needs, and are reminded that the prevailing work pass criteria, entry approval, Stay-Home Notice and other MOM requirements will apply if a Malaysian worker wishes to re-enter Singapore to work.

If your Malaysian workers have chosen to stay in Singapore, you must continue to ensure that they have proper housing. You may provide housing for them directly, or have a mutual agreement with them on housing arrangements.

For more information, please click below to visit the MHC website.

[Learn More](#)

### Tightened List of Essential Services and Measures for Workplaces Which Remain Open

On 21 April 2020, the Multi-Ministry Taskforce announced that fewer businesses will be permitted to operate during the Circuit Breaker. This will further reduce the number of workers who have to physically go to work, so that it can minimise the movement and interaction of people, and curb the spread of COVID-19.

Some businesses which are currently permitted to operate at their work premises will be required to suspend their on-site activities. The affected businesses will be notified by the Ministry of Trade and Industry and will have 24 hours upon notification to wind down their business operations completely. While this may mean some degradation of services, it is necessary to further reduce the number of workers in essential firms and minimise the risks of transmission among workers.

With the extension of the circuit breaker period until 1 June 2020 (inclusive), businesses which had earlier received approvals by the Ministry of Trade and Industry to operate during the original Circuit Breaker period from 7 April 2020 to 4 May 2020 can continue doing so until 1 June 2020. The Ministry of Trade and Industry will notify those businesses that have to suspend operations.

[Learn More](#)

### Corporate Tax Filing and Tax Clearance Deadlines Further Extended for Businesses

In light of the extended circuit breaker period, the Inland Revenue Authority of Singapore (IRAS) is providing a further extension of filing deadlines for the following tax types:

1. Estimated Chargeable Income (ECI) for companies with Financial Year ending Jan 2020
2. Estimated Chargeable Income (ECI) for companies with Financial Year ending Feb 2020
3. Income Tax for trusts, clubs and associations
4. Tax Clearances for foreign employees due in April 2020
5. Tax Clearances for foreign employees due in May 2020

To allow more time for businesses to file their taxes, the filing deadlines for these other tax types have been previously extended:

1. Income Tax for individuals (including sole proprietors and partnerships)
2. GST Returns for accounting period ending Mar 2020
3. S45 Withholding Tax Forms due in Apr 2020

For an overview of filing timelines for the various tax types, please visit the IRAS website below:

[Learn More](#)

For more information on support measures for taxpayers as well as tax guidance in view of the COVID-19 situation, please visit [go.gov.sg/covid19tax](http://go.gov.sg/covid19tax).

This update was brought to you by the SMF's Lifestyle Industry Group



#### Our Mission

Innovate – create a difference to differentiate their business;  
Grow – to find ways to internationalise, reduce cost and increase productivity; and,  
Together – to grow stronger together as a whole industry group.

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