



## FREQUENTLY ASKED QUESTIONS

### THE OPENING OF MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) FOR THE SUBMISSION OF STATUTORY DOCUMENTS

NO	QUESTION	ANSWER
1.	When is the MBRS system opened for the submission of company's statutory documents?	The MBRS system will be available for the lodgement of statutory documents starting 1 March 2021.
2.	Does the company allowed to submit the statutory documents through the counter after the opening of MBRS system?	<p><b>Following 8 March 2021, companies are not allowed to lodge statutory documents at the counter for submissions that has been made mandatory through MBRS i.e. :</b></p> <ul style="list-style-type: none"> <li>(i) Annual Returns (AR);</li> <li>(ii) Certificate relating to an Exempt Private Company (EPC);</li> <li>(iii) Unaudited Financial Statements and reports (FS); and</li> <li>(iv) Exemption Application (EA) in relation to mandatory AR or FS filings in MBRS as stated above.</li> </ul>
3.	Does the company allowed to lodge statutory documents at the counter due to MBRS system's constraints?	Lodgement of statutory documents as stated in item 2 above are only allowed to be lodge through counter provided that the prior approval received from <a href="mailto:mbrs.support@ssm.com.my">mbrs.support@ssm.com.my</a> or SSM State Officers. The approval received should be attached together upon

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		lodgement of the statutory document via counter.
4.	Does the company allowed to apply for AR lodgement over the counter due to the different attachment of the Beneficial Owner which has been uploaded by SSM under section 68 Schedule B?	<p>Application to lodge AR over the counter due to differences of attachment under the Beneficial Owner which has been uploaded by SSM under section 68 Schedule B is not allowed.</p> <p>However, if the AR prepared has other system constraints as stated in question no. 3 above, then the AR issued by SSM as well as the template of the beneficial owner reporting attachment available on the SSM website must be used.</p> <p>For more information kindly refer to the link below for further reference :</p> <p><a href="https://www.ssm.com.my/Pages/Legal_Framework/Companies-Act-2016.aspx">https://www.ssm.com.my/Pages/Legal_Framework/Companies-Act-2016.aspx</a></p>
5.	How should a company resubmit it's queried statutory documents under the MBRS system?	<p>All the queried submissions through MBRS system dated between 25 October until 24 December 2020 has been extended by MBRS system for the refiling purposes.</p> <p>Example:</p> <p>If the AR that has been queried on 26 October 2020 has not being answered, the extended period will be given once the MBRS system resumes.</p> <p>Hence, kindly check the status of your submissions that has been made between October to December 2020.</p>

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6.	Will the company be charged late lodgement penalty for the late lodgement made through MBRS system?	<p>Yes, the late lodgement penalty will be imposed (if applicable) based on the Practice Directive 1/2017.</p> <p>Kindly refer to the link below for further reference :</p> <p><a href="https://www.ssm.com.my/Pages/Legal_Framework/PDF%20Tab%202/practice_directive_1-20172.pdf">https://www.ssm.com.my/Pages/Legal_Framework/PDF%20Tab%202/practice_directive_1-20172.pdf</a></p>
7.	Does the company allowed to submit the statutory documents in MBRS system if the company has submitted the documents through the counter?	The company is not allowed to make another lodgement via. MBRS system if they had earlier lodge the documents via counter.
8.	What are the steps to be taken if the validity of the Digital Certificate has expired during the closure of MBRS system in between 25 December 2020 until 28 February 2021?	<p>Digital Cetificate holders can renew the certificate starting 25 February 2021 through</p> <p><a href="https://mycrs.posdigicert.com.my/">https://mycrs.posdigicert.com.my/</a>.</p>

Tarikh: 8 March 2021