



緩和措置後の
税務コンプライアンスカレンダー
(2020年5月18日時点)

2020年度の主な税務コンプライアンスカレンダー

(緩和措置考慮後、2020年5月18日時点)

年	月	日	内容
2020年	5月	7日	源泉所得税の納税 (4月分)
	6月	7日	源泉所得税の納税 (5月分)
		15日	法人税の予定納税 (年間見積税額の15%まで)
		24日	Form GSTR-3B (2020年2~4月分) 遅延金免除のための提出期限
		27日	Form GSTR-3Bの提出期限 (2020年5月分)
		30日	2019年3月期の法人税申告書 (修正含む) の最終提出期限
			源泉所得税申告書の提出期限 (2020年3月期の第4四半期)
			Form 16、および、Form 16Aの発行期限
			Form GSTR-1の提出期限 (2020年3~5月分)
	7月	7日	源泉所得税の納税 (6月分)
		11日	Form GSTR-1の提出期限 (6月分)
		20日	Form GSTR-3Bの提出期限 (6月分)
		31日	源泉所得税申告書の提出期限 (第1四半期分)
	8月	7日	源泉所得税の納税 (7月分)
		11日	Form GSTR-1の提出期限 (7月分)
		20日	Form GSTR-3Bの提出期限 (7月分)
	9月	7日	源泉所得税の納税 (8月分)
		11日	Form GSTR-1の提出期限 (8月分)
		15日	法人税の予定納税 (年間見積税額の45%まで)
		20日	Form GSTR-3Bの提出期限 (8月分)
		30日	GST年次申告書・GST監査 (2019年3月期) の期日
	10月	1日	E-Invoicing導入予定時期
		7日	源泉所得税の納税 (9月分)
		11日	Form GSTR-1の提出期限 (9月分)
		20日	Form GSTR-3Bの提出期限 (9月分)
		31日	源泉所得税申告書の提出期限 (第2四半期分)
			税務監査の期日
	11月	7日	源泉所得税の納税 (10月分)
		11日	Form GSTR-1の提出期限 (10月分)
		20日	Form GSTR-3Bの提出期限 (10月分)
		30日	2020年3月期の法人税申告書提出期限
			2020年3月期の 個人所得税申告書提出期限
	12月		Form 3CEBの提出期限
		7日	源泉所得税の納税 (11月分)
		11日	Form GSTR-1の提出期限 (11月分)
		20日	Form GSTR-3Bの提出期限 (11月分)
		15日	法人税の予定納税 (年間見積税額の75%まで)
		31日	Vivad Se Vishwas Act 2020 (直接税の紛争解決スキーム) の支払期限
2021年	1月	7日	源泉所得税の納税 (12月分)
		11日	Form GSTR-1の提出期限 (12月分)
		20日	Form GSTR-3Bの提出期限 (12月分)
		31日	源泉所得税申告書の提出期限 (第3四半期分)
	2月	7日	源泉所得税の納税 (1月分)
		11日	Form GSTR-1の提出期限 (1月分)
		20日	Form GSTR-3Bの提出期限 (1月分)
	3月	7日	源泉所得税の納税 (2月分)
		11日	Form GSTR-1の提出期限 (2月分)
		15日	法人税の予定納税 (年間見積税額の100%まで)
		20日	Form GSTR-3Bの提出期限 (2月分)

赤字：緩和措置が与えられた項目

法人税

内容	従来の期限	緩和措置の有無
予定納税 2021年3月期の予定納税の期限	年間見積税額の15%まで： 2020年6月15日	緩和措置なし
	年間見積税額の45%まで： 2020年9月15日	
	年間見積税額の75%まで： 2020年12月15日	
	年間見積税額の100%まで： 2021年3月15日	
税務申告 2020年3月期の法人税申告書提出期限	2020年10月31日 ※移転価格税制コンプライアンス の対象会社は2020年11月30日	2020年11月30日
2019年3月期の法人税申告書（修正含む） の最終提出期限	2020年3月31日	2020年6月30日
税法80Cから80GGCで規定される、税軽減を 伴う投資、または。支払期限	2020年3月31日	2020年6月30日
A Statement of Financial Transactions (金 融取引報告書) の提出期限 ※該当がある場合	2020年3月31日	2020年6月30日
Vivad Se Vishwas Act 2020（直接税の紛争 解決スキーム）の支払期限 ※10%の追加支払免除	2020年6月30日	2020年12月31日

Income Tax Compliances

In India, the concept of financial year and assessment year is followed in Income tax.

Financial Year ("FY") is the year or the time period within which income is earned.

Assessment year ("AY") is the year that follows the FY and it is the period in which tax returns are filed. Both FY and AY end on the 31st of March and begin on the 1st of April.

For instance FY 2020-21 is also referred to as AY 2021-22

Nature of tax/ compliance	Erstwhile Laws/ Regulations	Relaxations/ Relief
<u>Advance Tax</u> Assesses are required to deposit with the tax authorities, a minimum percentage of their total tax liability estimated for the year, within the specified due dates as advance tax	For AY 2021-22, minimum 15% of tax liability on or before 15 th June 2020 Minimum 45% of tax liability, on or before 15 th September 2020 Minimum 75% of tax liability, on or before 15 th December 2020 100% of tax liability on or before 15 th March 2021	No extension in due date of deposit has been provided, however relief has been provided in case of interest on delayed deposit
<u>Income-tax Return</u> Filing of Income Tax Return ("ITR") for AY 2020-21 for Companies	Where Transfer Pricing Provisions are not applicable, due date is 31 st October 2020. Where such provisions are applicable due date is 30 th November 2020	Due date for filing ITR for AY 2020-21 in all cases has been extended to 30 th November 2020.
In case the ITR for the AY 2019-20 has not been filed within the given due date, a delayed return may be filed, or return filed may be revised	Last date for the same was 31 st March 2020	This date has been extended to 30 th June 2020
Due date for making various tax saving investments or payments for the FY 2019-20 (under section 80C to 80GGC)	Where the last date was 31 st March 2020	Last date extended to 30 th June 2020
A Statement of Financial Transactions ("SFT") is a report required to be furnished by specified persons in case they account for certain transactions which include purchase/ sale of good/ services/ property, acceptance of loan/ deposits etc. for the FY 2019-20	Due date for the same was given as 31 st May 2020	The same has been extended to 30 th June 2020

源泉徴収関連

内容	従来の期限・措置		緩和措置の有無
源泉徴収税率	取引内容によって、2～10％に設定		インド国内の給与以外の取引については、源泉徴収税率を25％軽減（＝従来の源泉徴収税率の75％を適用）
源泉所得税の納付期限	翌月7日まで ※但し、3月分については翌月30日（＝4月30日）まで		納付期限の緩和措置なし ※ただし、納付期限後の遅延利息に対する緩和措置あり
源泉所得税申告書の提出期限 （2021年3月期）	第1四半期	2020年7月31日	提出期限の緩和措置なし
	第2四半期	2020年10月31日	
	第3四半期	2021年1月31日	
	第4四半期	2021年5月31日	
源泉所得税申告書の提出期限 （2020年3月期の第4四半期）	2020年5月31日		2020年6月30日
Form 16の発行期限	2020年6月15日		
Form 16Aの発行期限			
2020年3月20日～6月30日に支払期限が到来する前払税金、申告納税、源泉所得税	支払遅延の場合、年12%、または、18%の延滞利息		年9%へ軽減

Withholding Tax Provisions

Nature of tax/ compliance	Erstwhile Laws/ Regulations		Relaxations/ Relief
<u>Tax Deduction (TDS)</u> Tax is required to be withheld on specified payments made to residents and non-residents	The rates for withholding vary from 2% to 10% depending on the nature of payment made.		In case of payments made to residents only (other than salary), tax to be withheld shall be reduced by 25% of the existing rates. This provision shall be applicable till 31 st March 2021.
<u>TDS Deposition</u> Deposit of tax withheld with the tax authorities	By 7 th of following month (except in case of March where TDS can be deposited uptill 30 th April)		No extension has been provided in due date of deposit , however relief has been provided in case of interest on delayed deposit
Filing of Withholding Tax Returns during the FY 2020-21	April- June 2020	31 st July 2020	No extension has been provided in this regard
	July- September 2020	31 st October 2020	
	October- December 2020	31 st January 2021	
	January - March 2021	31 st May 2021	
Furnishing of withholding tax return for the last quarter of FY 2019-20 (i.e. Jan- March 2020)	Last date for filing TDS return was 31 st May 2020		The last date to furnish TDS statement /TCS Statement/ certificate as applicable has been extended to 30 th June 2020
For issue of certificate in respect of TDS deducted on payment of salary during FY 2019-20 (Form 16)	Last date for issue of certificate was 15 th June 2020		
For issue of certificate in respect of TDS deducted on payment made other than salary for the quarter ended 31 st March 2020 (Form 16A)			

For delayed payment of advance tax, self-assessment tax, TDS made within the period of 20th March to 30th June 2020 , interest rate has been reduced to 9 % p.a. (i.e. 0.75% per month instead of 1/1.5% per month) from 12 % / 18 % p.a.

源泉所得税の軽減税率適用申請

2021年3月期の源泉所得税の軽減税率適用申請		緩和措置
2021年3月期の源泉所得税の軽減税率適用申請について、申請済であるが、未承認のもの	2020年3月期の軽減税率適用証明書（※）は、2020年6月30日まで有効 2020年3月期の承認書中の制限枠と同額を、2021年3月期の4~6月にも適用	2020年6月30日または申請承認日のいずれか早いタイミングまでに行われた全ての支払は10%（およびサーチャージ、セス）で源泉徴収
2021年3月期の源泉所得税の軽減税率適用申請について、未申請のもの		
上記でカバーされない非居住者・外国会社への支払		
<ul style="list-style-type: none">納税者が2020年3月期と異なる、もしくは、新規のTAN（Tax Deduction and Collection Account Number：源泉徴収番号）により2021年3月期の軽減税率適用申請を行う場合には、上記の緩和措置は適用できず、新規申請が必要2020年3月期に承認された軽減税率が高く、COVID19の影響で、より低い軽減税率の申請が必要な場合には、新規申請が必要		

※ 納税者が2020年3月期の軽減税率適用証明書を取得しておらず、当該申請が不可能な場合、代替的手続が提供される

Breather for Lower Withholding Tax Applications for FY 2020-21

Status of Lower Withholding Tax Application for FY 2020-21		Relaxations/ Relief
Lower Withholding Tax Application for FY 2020-21 already filed online, however the same is pending	<ul style="list-style-type: none"> Lower Withholding Tax Certificate granted for FY 2019-20* shall be valid till 30 June 2020 It has been further clarified that threshold limit as given in certificate issued for FY 2019-20 shall be taken fresh for period from 1st April to 30th June 2020 for FY 2020-21 and amount of threshold limit shall be same as given for prior year 	
Lower Withholding Tax Application for FY 2020-21 not yet filed		
In respect of payments to non-residents and foreign companies, which are not covered above		Tax shall be deducted at 10% including surcharge and cess on any payments made till 30 th June 2020, or till disposal of application, whichever is earlier
<ul style="list-style-type: none"> In case the assessee has Lower withholding tax certificate for FY 2019-20 and application has been made for FY 2020-21 for a new/ different Tax Deduction and Collection Account Number ("TAN"), the above relaxations shall not be valid. Assessee shall have to apply for a fresh application Similarly, in case rate of withholding provided in certificate of FY 2019-20 is higher, and assessee requires revision of rates due to impact of COVID-19, they shall have to apply for fresh certificate 		

** In case assessee does not have lower withholding tax certificate for FY 2019-20 and was not able to apply for the same, modified procedure has been provided for application and handling of the same*

個人所得税

内容	従来の期限	緩和措置の有無
2020年3月期の 個人所得 税申告書提出期限	2020年7月31日	2020年11月30日

Personal Income tax

Nature of tax/ compliance	Erstwhile Laws/ Regulations	Relaxations/ Relief
Filing of Personal Tax Returns for Expatriates with the tax authorities	31 st July 2020 for AY 2020-21	Due date of filing Personal Tax Returns has been extended till 30 th November 2020

間接税 (GST)

内容	従来の期限・措置	緩和措置の有無
GSTR-1の提出 2020年3～5月度	翌月11日の期限を超えた申告には遅延金を賦課	2020年6月30日までに申告完了すれば遅延金は免除
GSTR-3Bの提出 2020年2～4月度	申告遅延について、50ルピー/日の遅延金を賦課 納付遅延額について、年18%の延滞利息を賦課	<u>年間売上INR50百万を超える場合</u> 遅延金は免除 延滞利息は当初15日は免除され、それ以降は年9%で賦課（2020年6月24日までに申告した場合のみ）
GSTR-3B 2020年5月度	翌月20日	<u>年間売上INR50百万を超える場合</u> 2020年6月27日
GST年次申告書 GST監査 (2019年3月期)	2019年12月31日	2020年9月30日
E-Invoicing導入予定時期	2020年4月1日	2020年10月1日
上訴や関連書類の提出	2020年3月20日～2020年6月29日までの提出期限	2020年6月30日
E-way Bill	<u>有効期限</u> 100kmまで：1日 以降100km毎に1日追加	有効期限が2020年3月20日から4月15日の場合、2020年5月31日まで延長
Sabka Vishwas Legacy Dispute Resolution Scheme（間接税の紛争解決スキーム）の支払期限	承認後30日以内	2020年6月30日 (遅延利息無し)

Indirect Tax Laws – Goods & Services Tax

Nature of Compliance/ Scheme	Prescribed Timelines/ Regulations	Relaxations/ Relief
Filing of return in Form GSTR-1	Due dates (for the period till September 2020), notified as 11 th day of the succeeding month for monthly filing and 30 th /31 st of succeeding month of the relevant quarter for quarterly filing	For March 2020 to May 2020 <ul style="list-style-type: none"> – Due date remains same i.e. 11th day of succeeding month/ 30th /31st of succeeding month of relevant quarter – Waiver of Late fee provided return is filed by 30 June 2020
Filing of return in Form GSTR-3B	Due date (for the period till September 2020) notified as 20 th /22 nd / 24 th day of the succeeding month	For February, March & April 2020 <ul style="list-style-type: none"> – Due date remains same - 20th day of succeeding month <p><u>For businesses having turnover of more than INR 50 million</u></p> <ul style="list-style-type: none"> – Waiver of late fee and lower interest rate at nil (for first 15 days of delay) and 9% thereafter if return is filed by 24 June 2020 <p><u>For businesses having turnover of less than INR 50 million</u></p> <ul style="list-style-type: none"> – Waiver of late fee and NIL interest if return is filed within extended timelines as follows: <ul style="list-style-type: none"> ○ Having turnover of less than INR 15 million <ul style="list-style-type: none"> • For February, by 30 June 2020 • For March, by 3 July 2020 • For April, by 6 July 2020 ○ Having turnover of more than INR 15 million and less than INR 50 million <ul style="list-style-type: none"> • For February and March, by 29 June 2020 • For April, by 30 June 2020

Indirect Tax Laws – Goods & Services Tax

Nature of Compliance/ Scheme	Prescribed Timelines/ Regulations	Relaxations/ Relief
Filing of return in Form GSTR-3B	Due date (for the period till September 2020) notified as 20 th /22 nd / 24 th day of the succeeding month	For May 2020 <ul style="list-style-type: none"> – Due date extended as follows: <ul style="list-style-type: none"> ○ For businesses having turnover of more than INR 50 million, 27 June 2020 ○ For businesses having turnover of less than INR 50 million, 12 July/14 July 2020
Matching of Input Tax Credit ('ITC') – monthly compliance with provision restricting ITC to 110% of matched credit	<ul style="list-style-type: none"> – Monthly compliance to be undertaken with filing of GSTR – 3B – ITC can be availed maximum up to 110% of the eligible ITC appearing in GSTR-2A 	For period February to August 2020, monthly matching deferred and the said ITC restriction is to be applied cumulatively for the period February 2020 to August 2020 with cumulative adjustment to be given while filing GSTR-3B for September 2020
Filing of Annual Return for FY 2018- 19	31 December 2019	Due date extended to 30 September 2020
E-Invoicing	1 April 2020	Implementation deferred to 1 October 2020
Filing of appeal, other documents	Due dates falling between 20 March to 29 June 2020	Due date extended to 30 June 2020
E-way bill	Validity: For 100 kms – one day For every 100kms or part thereafter – additional one day	If generated on or before 24 March 2020 and whose validity expire during 20 March 2020 to 15 April 2020, then validity extended till 31 May 2020
Sabka Vishwas Legacy Dispute Resolution Scheme	Payment under this scheme to be made within 30 days of upon approval of the computation by the designated committee	Due date of payment extended till 30 June 2020 without interest

移転価格税制

内容	従来の期限・措置	緩和措置の有無
APA (Advance Pricing Agreement compliances : 事前確認制度)		
APA申請 Form 3CED	2021年3月期を対象年度とするAPA申請 : 2020年3月31日	2020年6月30日
APA年次コンプライアンス報告書 Form 3CEF	該当年度の税務申告期限から30日以内、もしくは、APA合意から90日以内のいずれか遅い日	2020年3月20日～6月29日に期限が到来する場合、2020年6月30日に延長
TPO(Transfer Pricing Officer : 移転価格税制の税務担当官) の調査	移転価格調査要請日の属する月の末日から6ヶ月以内に、TPOは年次調査を実施する必要あり	2020年3月20日～6月29日に期限到来する場合、2020年6月30日に延長
国別報告書コンプライアンス		
国別報告書 コンプライアンス	連結売上550億ルピー超の連結グループに属するインド企業で、親会社がインド非居住者の場合、会計年度終了後、10ヶ月以内に税務当局へフォーム3CEACを提出	2020年3月20日～6月29日に期限到来する場合、2020年6月30日に延長

Transfer Pricing Laws

Nature of tax/ compliance	Erstwhile Laws/ Regulations	Relaxations/ Relief
Advance Pricing Agreement compliances		
Filing of application for the Advance Pricing Agreement ('APA') in Form 3CED	For covered APA years proposed to begin from FY 2020-21, the due date for filing the application in Form 3CED is 31 March 2020	The said due date for filing APA application is extended to 30 June 2020
Filing of APA Annual Compliance Report ('ACR') in Form 3CEF	Wherever APA has been concluded, the ACR in Form 3CEF needs to be filed within 30 days of due date of filing of return of that year or within 90 days of entering into agreement whichever is later.	For those APAs that are concluded recently and the said time limit of 90 days expires within the period 20 March 2020 to 29 June 2020 (applicable in cases where the time limit for filing the return for any of the covered year has already lapsed at the time of concluding the APA), the due date for filing Form 3CEF is extended till 30 June 2020
Post Compliance Audit	The annual post compliance audit has to be completed by the Transfer Pricing Officer, within a period of 6 months from the end of the month in which the reference was received	For those APA covered years under post compliance audit and the timeline expires between 20 March 2020 to 29 June 2020, the time line is extended to 30 June 2020
Country by Country Reporting compliances		
Declaration to be filed by constituent entities in Form 3CEAC	As per section 286(1) of the Income Tax Act, every constituent entity resident in India, shall, if it is constituent of an international group (with revenue in excess of INR 5,500 crore), the parent entity of which is not resident in India, notify the prescribed income-tax authority in Form 3CEAC, within 10 months from the end of reporting accounting year	For Group companies whose annual reporting period ends between 20 May 2019 to 29 August 2019, who deadline would have been 20 March 2020 to 29 June 2020, the due date has been extended to 30 June 2020



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