



SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA



SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

CORPORATE REGISTRY SYSTEM (CRS)

External User Manual

Extension of Time

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1 Introduction

This document serves as a comprehensive guide to **Extension of Time (EOT)** module. It is designed to help users navigate the system and effectively utilise its features and functions. It includes step-by-step instructions, supported by illustrations, to assist users in completing key tasks within the system.

The manual includes an overview of system functions, user roles, navigation and key procedures.

This service is available to the following external user roles:

- Verified User (EXT-VUSER)
- Authorized User (EXT-ECHUSER)
- Company Secretary (EXT-COSEC)
- Licensed Secretary (EXT-LS)
- Auditor (EXT-AUDITOR)
- Liquidator (EXT-LIQUIDATOR)
- Agent (EXT-AGENT)

Users must have valid CRS access and the appropriate permissions to perform transactions within the Extension of Time (EOT) module.

2 Module Overview

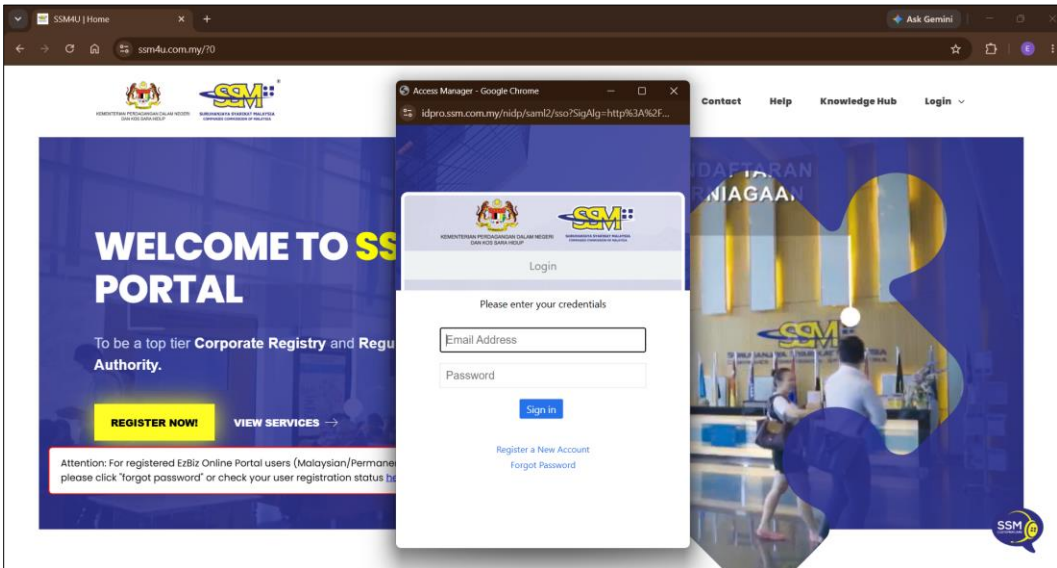
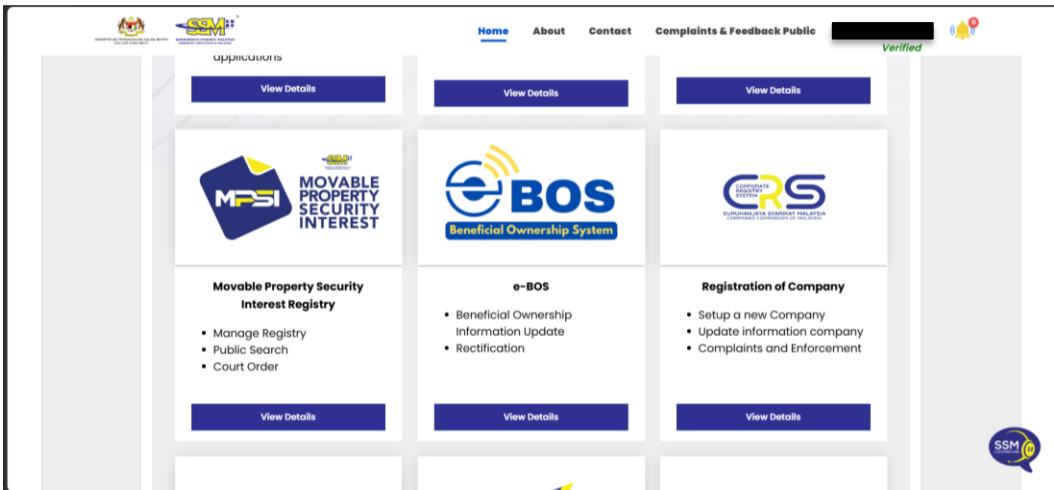
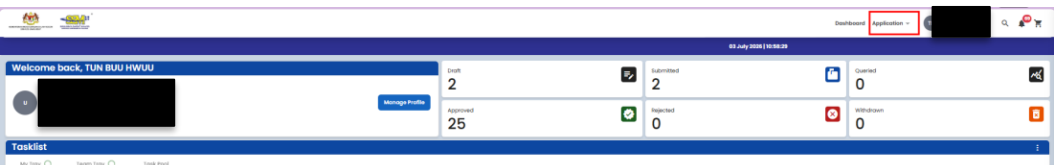
The Extension of Time (EOT) module provides the following Service Offers. Each Service Offer contains one or more sub-modules for which an Extension of Time (EOT) application may be submitted.

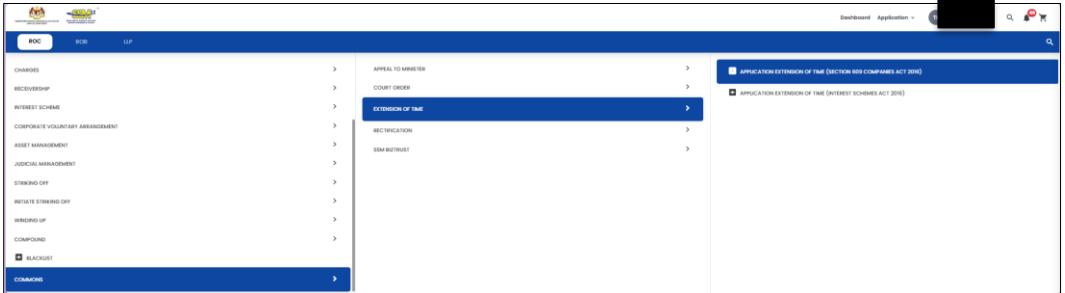
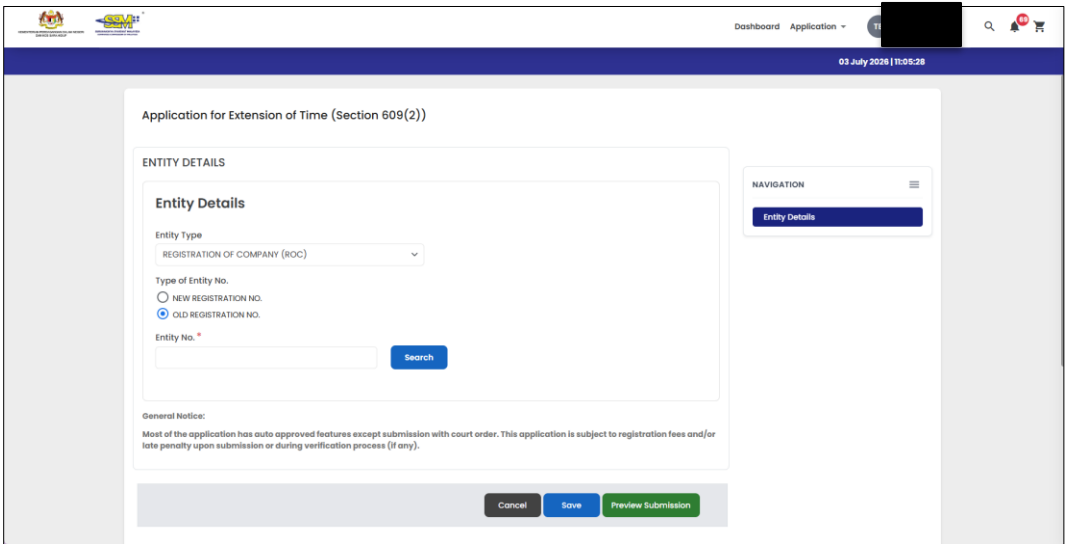
- **Corporate Information Update (CIU)**
 - Constitution
 - Address
 - Company Officer
 - Shares
 - Foreign
- **Corporate Administration (CA)**
 - Corporate Application
- **Charges (CH)**
 - Notice of Assignment of Charges
 - Notice of Variation in Terms of Charges
 - Memorandum of Satisfaction or Release of Charges
- **Receivership (RC)**
 - Notice of Appointment of "Receiver" or "Receiver and Manager"
 - Statement of Affairs and Affidavit Verifying Statement of Affairs
 - Accounts of Receipts and Payments by "Receiver" or "Receiver and Manager"
 - Notice of Cessation of Office by "Receiver" or "Receiver and Manager"
- **Corporate Intermediaries Registration (CIR)**
 - Notification of Changes in the Particulars of Firm of Auditors
 - Request to be Firm of Auditor Partner
 - Notification of Resignation of Auditor by Company
 - Notification of Cessation of Office as Auditor by Company
 - Cessation of Office by Auditor

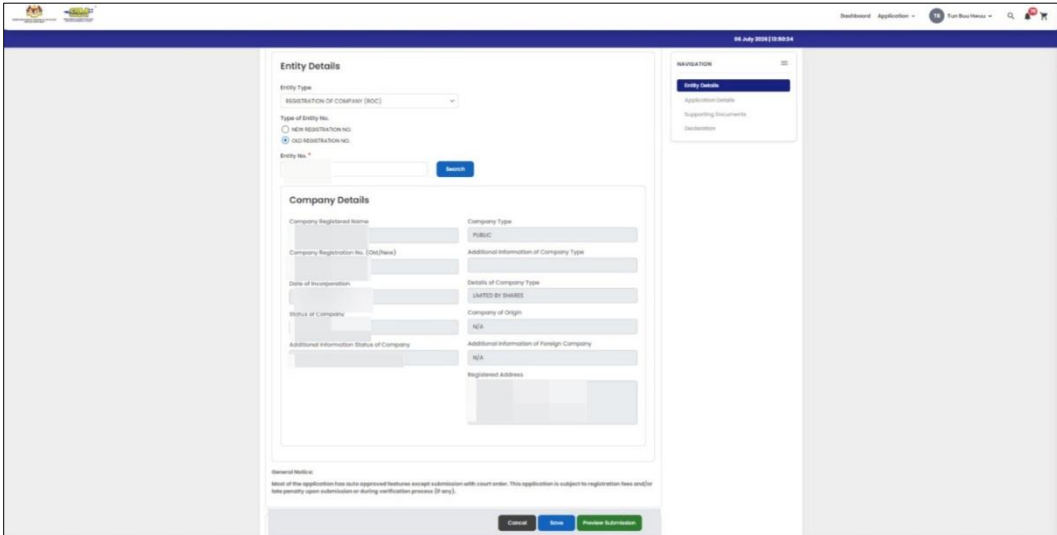
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	CRS_CMN - [EOT] Extension of Time	Page 5 of 64

3 Corporate Information Update (CIU)

Steps 1 – 7

Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar. 

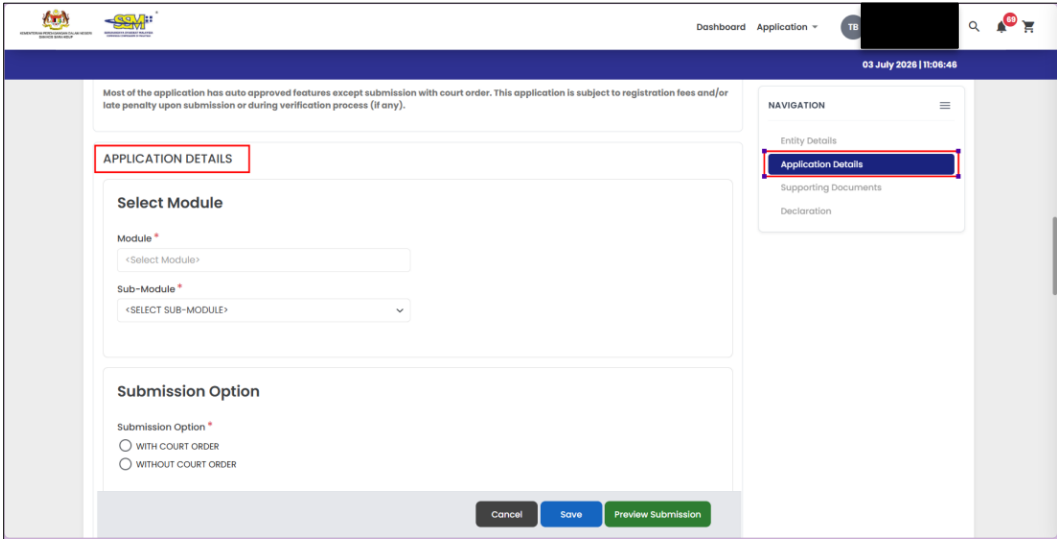
Field Num.	Description
4.	Click Common > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Registration of Company (ROC) 
6.	Lodger may select Old Registration No. or New Registration No. and enter <i><Entity No. based on the Entity No. Type></i>
7.	Click the Search button.

Field Num.	Description
	 In the Application Details section: - Company Registered Name: <i><auto-populate></i> - Company Registered No. (Old/New): <i><auto-populate></i> - Date of Incorporation: <i><auto-populate></i> - Status of Company: <i><auto-populate></i> - Additional Information Status of Company: <i><auto-populate></i> - Company Type: <i><auto-populate></i> - Additional Information of Company Type: <i><auto-populate></i> - Details of Company Type: <i><auto-populate></i> - Company of Origin: <i><auto-populate></i> - Additional Information of Foreign Company: <i><auto-populate></i> - Registered Address: <i><auto-populate></i> NOTE: In this section, no action is required. All fields will be automatically populated.

**proceed to with or without court order*

3.1 For Submission with Court Order

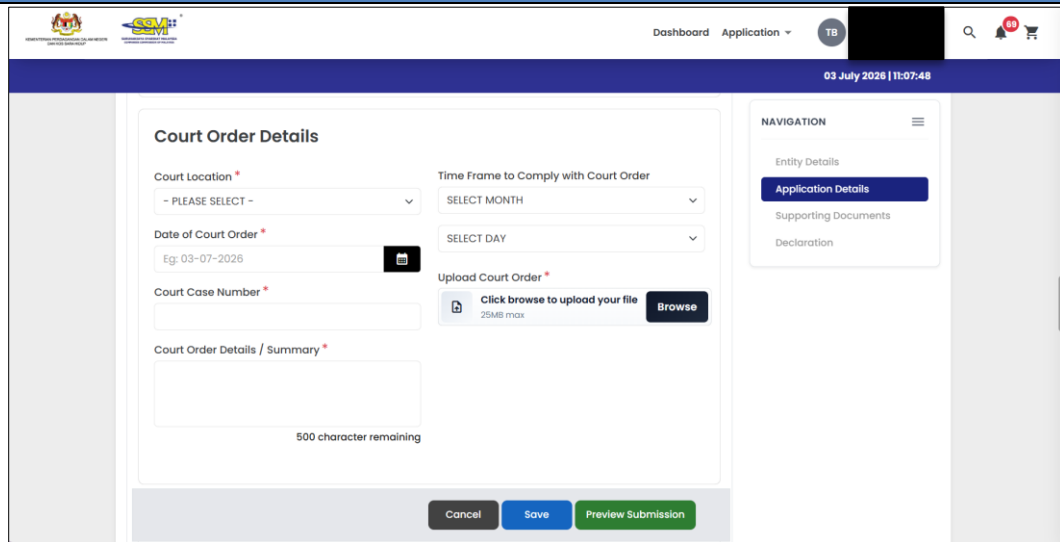
Continue to Step 8-14;

Field Num.	Description
8.	Scroll down to the Application Details section or use navigation tab on the right side. 
9.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select <i>Company Information Update</i>> - Sub-Module <Select <i>Sub-Module of Company Information Update</i> - Lodgement of Constitution (Section 32(4)); - Notification and Lodgement of Alteration or Amendment to the Constitution (Section 36(3) or 37(2)) - Section 36(3); - Notification or Lodgement of Change in the Address of the Registered Office (Section 46(3), 567(1)(d) or 567(1)(e)); - Notification of the Place Where Documents Are Kept or Any Change in Its Address (Section 47(2) or 47(3)); - Lodgement of Notice of Address, Change, or Discontinuance of Branch Register of Members (Section 53(2)); - Notification of Change in the Business Address or in the Nature of Business (Practice Directive 2/2017); - Notification of the Place Where Copies of Director's Service Contracts Are Kept or Any Change in the Place (Section 232(4)(a) or (b)); - Notification of Appointment of First Secretary (Sections 58(1) and 236(2)); - Notification of Particulars and Changes of Directors, Managers and Secretaries (Section 58(1)); - Notification of Nominator; - Notification of Changes to Particulars in the Register of Members (Section 51(1) or 567(4)); - Notification of Issuance of Debentures (Section 60(2)); - Notification Of Redemption Of Preference Shares (Section 72(7));

Field Num.	Description
	xiv. Lodgement of Approval for Allotment of Shares or Grant of Rights (Section 76(2)); xv. Lodgement of Return of Allotment of Shares (Section 78(1)); xvi. Lodgement of Notice of Alteration of Share Capital (Section 84(2)); xvii. Lodgement of Court Order or Resolution and Notice for Variation of Class Rights (Section 94(1) or 95(1)) – Section 95(1); xviii. Lodgement of Notice of Purchase of Own Shares by Company (Section 127(16)); xix. Lodgement of Notice of Cancellation of Treasury Shares (Section 127); xx. Notification or Lodgement of Change, Cessation, or Other Alteration Relating to a Foreign Company's Agent (Section 563(2), 563(3) or 567(1)(c)); xxi. Lodgement of Notice of Address, Change, or Discontinuance of Branch Register of a Foreign Company (Section 568(5) or 568(6)); xxii. Lodgement of Particulars of Change or Alteration Relating to a Foreign Company (Section 567(1)(a), (b) or (g)); or xxiii. Lodgement of Notice of Increase in the Share Capital of a Foreign Company (Section 567(3))> c. Sections <Select Sections of Company Information Update> <u>Submission Option</u> Submission Options <Select with Court Order>
10.	Enter the Court Order & EOT Details to fill in the mandatory information. For the Court Order information, fill in the following details: a) Court Location*: <Dropdown> b) Date of Court Order*: <Date Picker> c) Court Order Number*: <Any Text> d) Time Frame to Comply with Court Order: <Select Month> e) Time Frame to Comply with Court Order: <Select Day> f) Court Order Details*: <Any 100 characters> g) Court Order Document*: <Browse>

**Field
Num.**

Description



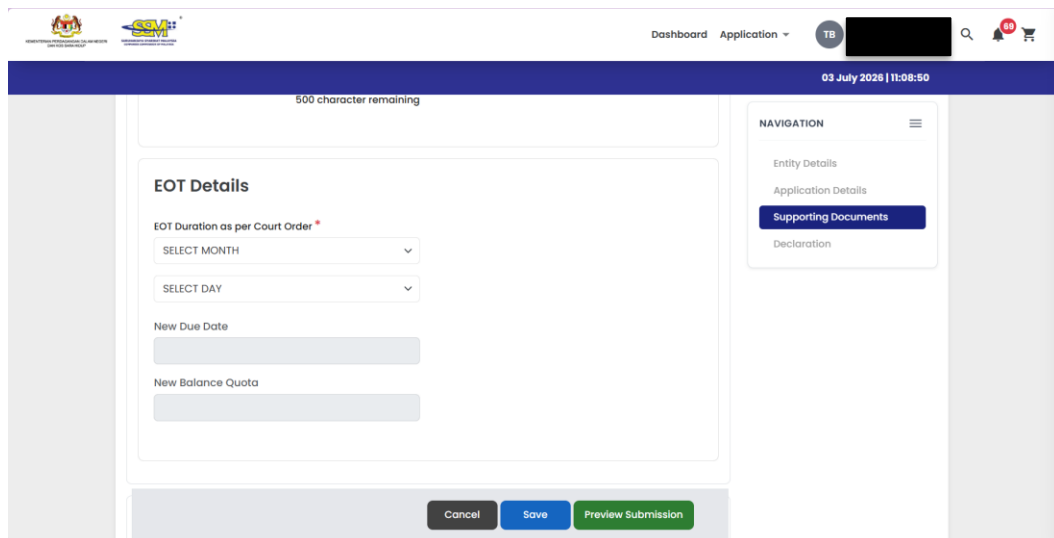
The screenshot shows the 'Court Order Details' form in the SSM application. The form includes fields for 'Court Location' (a dropdown menu), 'Date of Court Order' (with an example '03-07-2026'), 'Court Case Number', and 'Court Order Details / Summary' (a text area with a 500 character remaining indicator). There are also dropdowns for 'Time Frame to Comply with Court Order' (SELECT MONTH) and 'SELECT DAY'. An 'Upload Court Order' section features a 'Browse' button and a note 'Click browse to upload your file 25MB max'. A navigation sidebar on the right lists 'Entity Details', 'Application Details' (highlighted), 'Supporting Documents', and 'Declaration'. The top of the page shows the user's dashboard, application status, and the date '03 July 2026 | 11:07:48'.

EOT Details

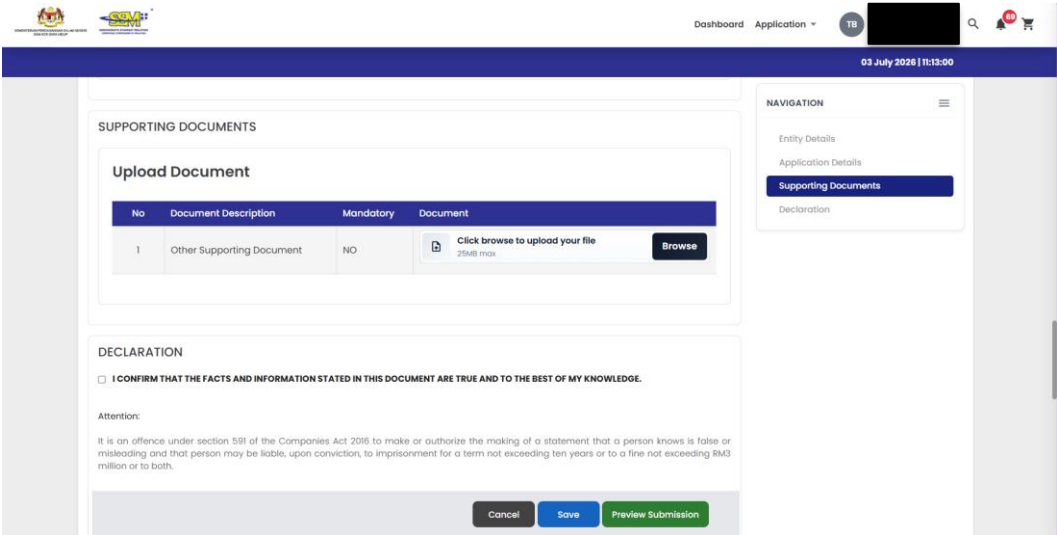
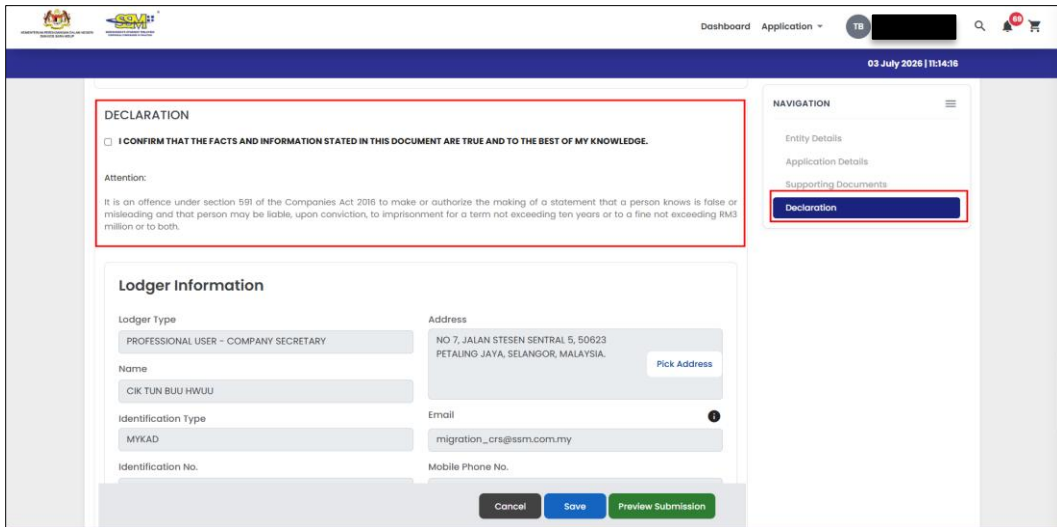
Complete the **EOT Details** section by providing the extension period granted in the Court Order.

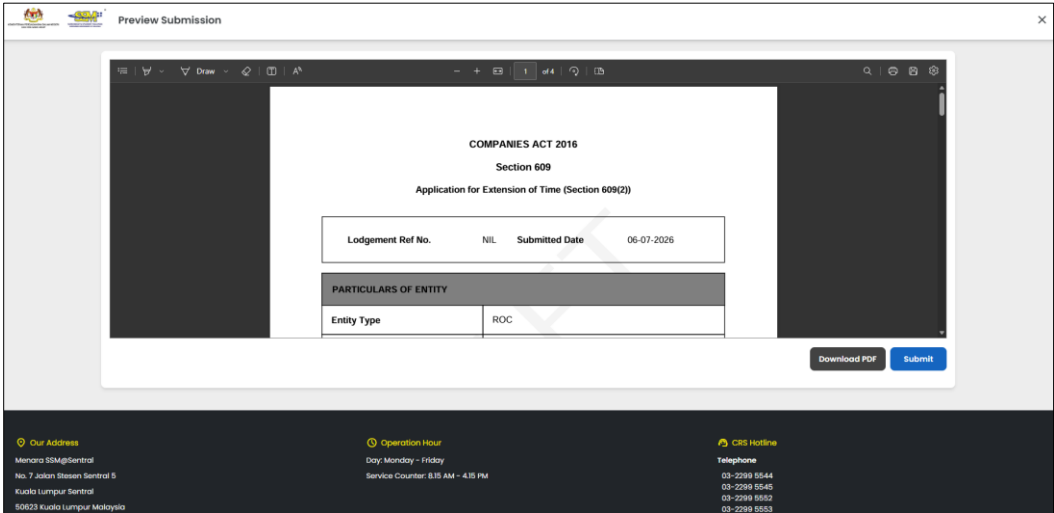
- **EOT Duration as per Court Order** – Select the extension period by choosing the **Month** and **Day** based on the duration specified in the Court Order.

Note: Ensure the selected **Month** and **Day** match the extension period granted in the Court Order.



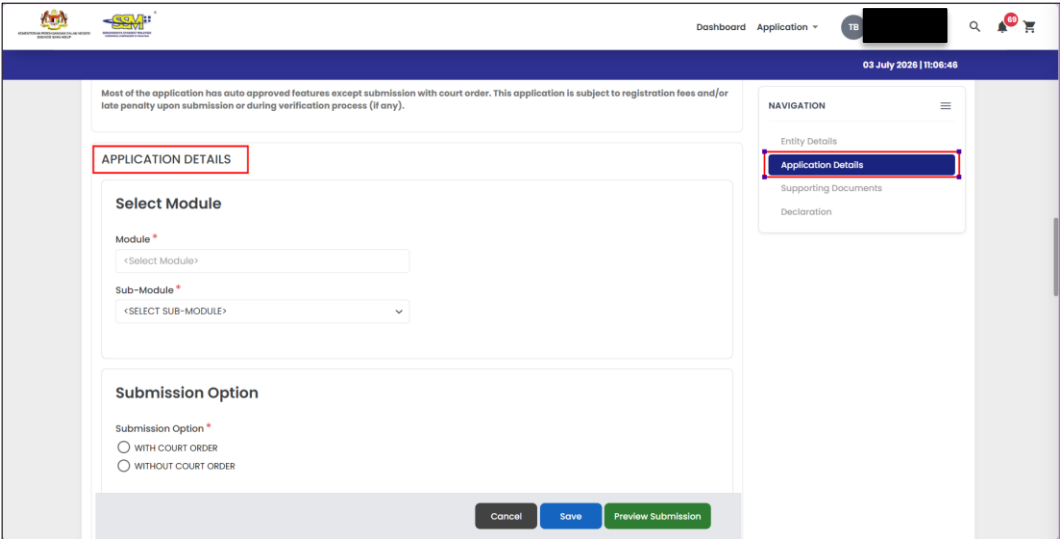
The screenshot shows the 'EOT Details' form in the SSM application. It includes dropdowns for 'EOT Duration as per Court Order' (SELECT MONTH) and 'SELECT DAY'. Below these are input fields for 'New Due Date' and 'New Balance Quota'. A navigation sidebar on the right lists 'Entity Details', 'Application Details', 'Supporting Documents' (highlighted), and 'Declaration'. The top of the page shows the user's dashboard, application status, and the date '03 July 2026 | 11:08:50'.

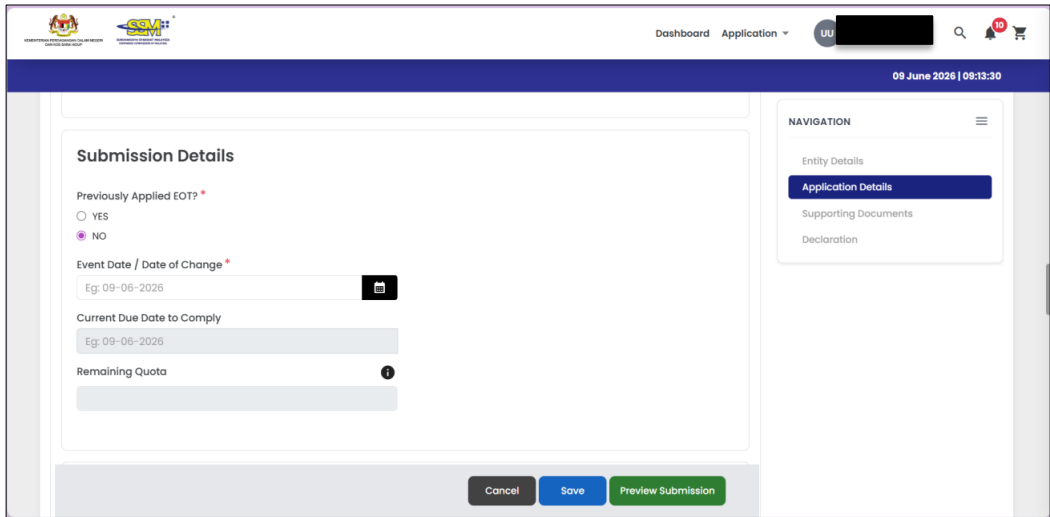
Field Num.	Description
11.	Click the Supporting Document Section to upload any related documents. 
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

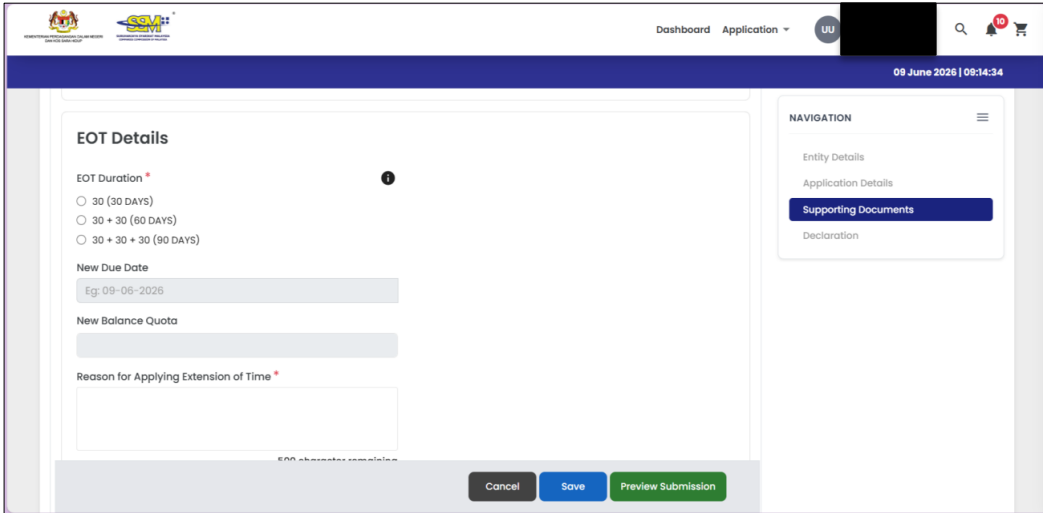
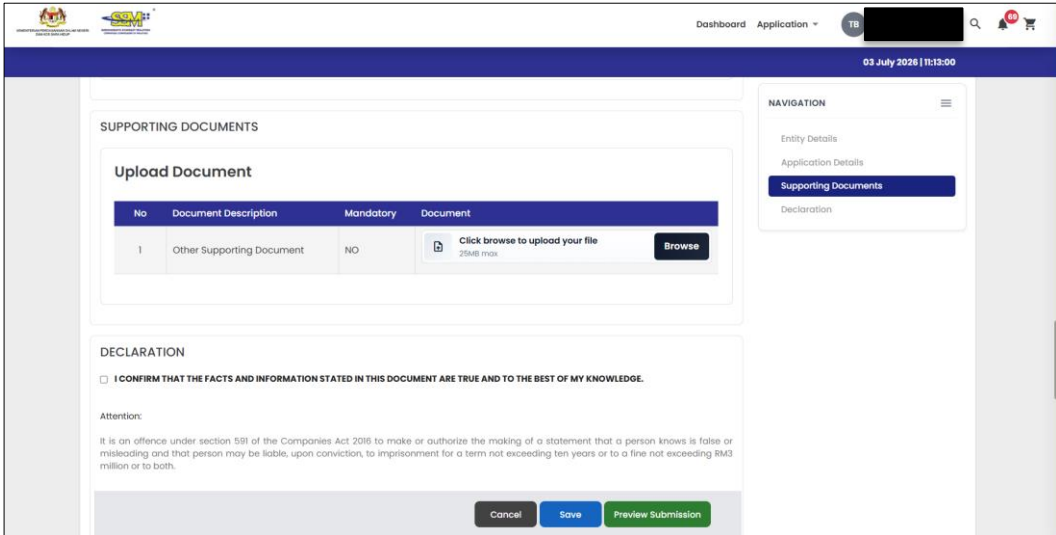
Field Num.	Description
	 Note: No payment is required. Upon submission, the application will be forwarded to the relevant officer for review and approval.
14.	<u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

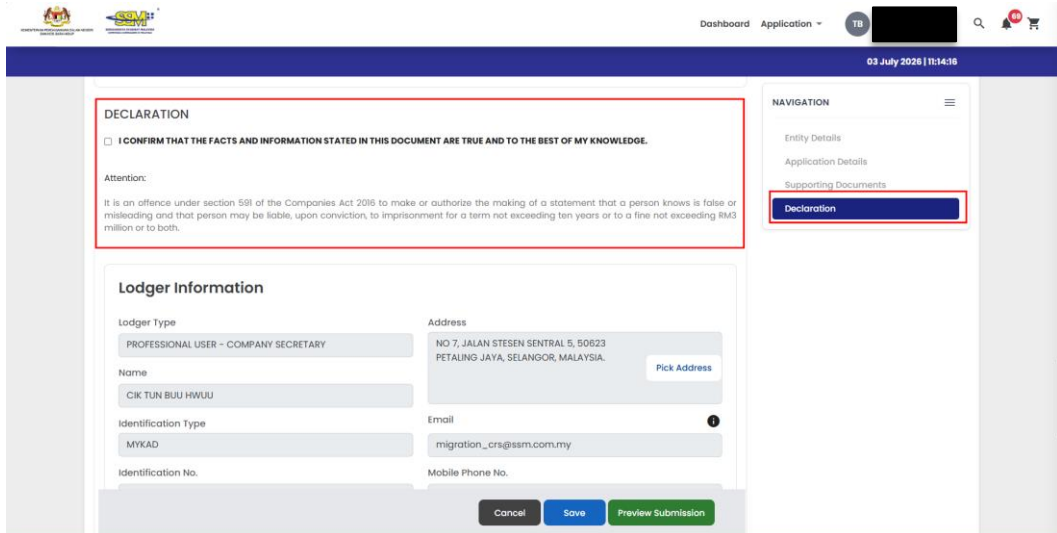
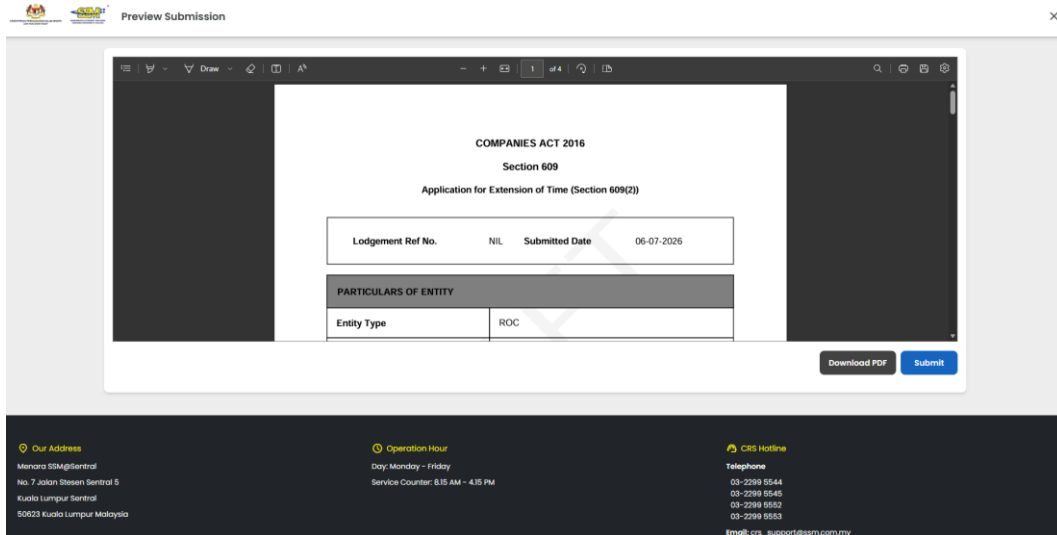
3.2 For Submission Without Court Order

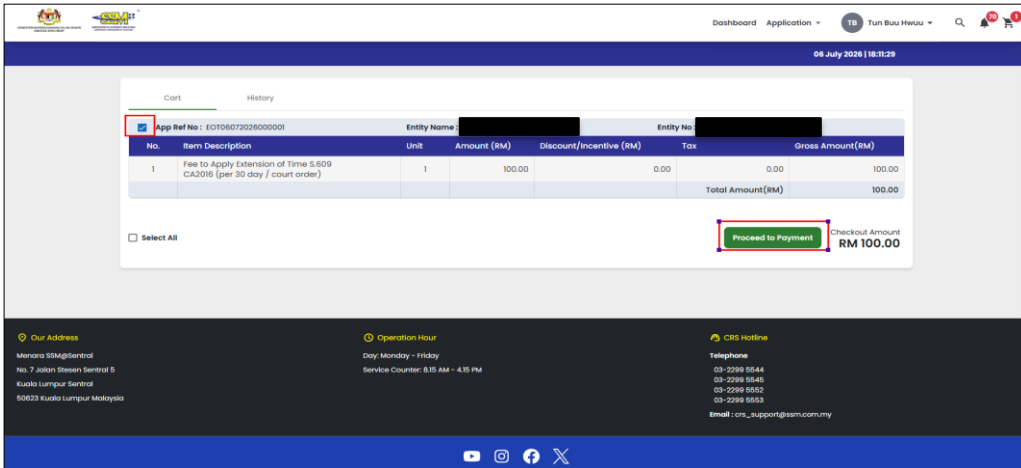
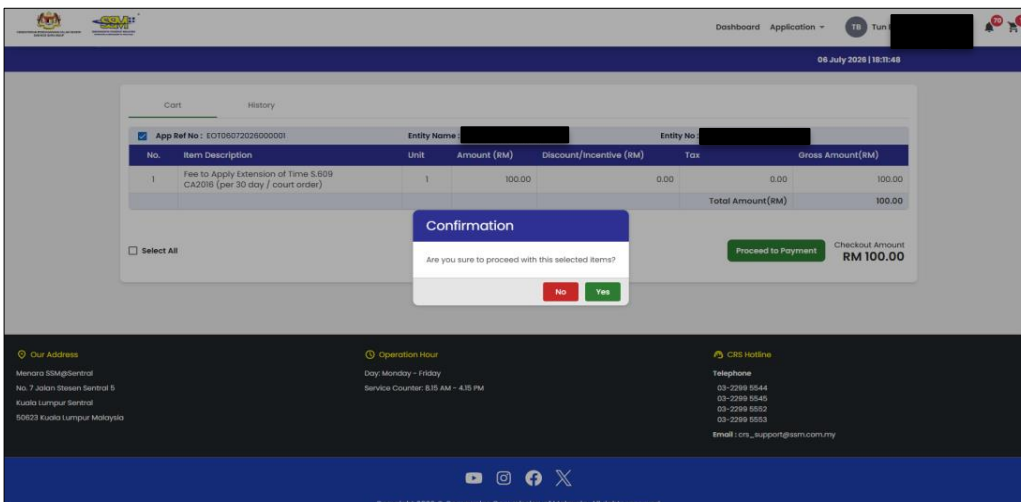
Continue to Step 11-19;

Field Num.	Description
11.	Scroll down to the Application Details section or use navigation tab on the right side. 
12.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select <i>Company Information Update</i>> - Sub-Module <Select <i>Sub-Module of Company Information Update</i> - Lodgement of Constitution (Section 32(4)); - Notification and Lodgement of Alteration or Amendment to the Constitution (Section 36(3) or 37(2)) - Section 36(3); - Notification or Lodgement of Change in the Address of the Registered Office (Section 46(3), 567(1)(d) or 567(1)(e)); - Notification of the Place Where Documents Are Kept or Any Change in Its Address (Section 47(2) or 47(3)); - Lodgement of Notice of Address, Change, or Discontinuance of Branch Register of Members (Section 53(2)); - Notification of Change in the Business Address or in the Nature of Business (Practice Directive 2/2017); - Notification of the Place Where Copies of Director's Service Contracts Are Kept or Any Change in the Place (Section 232(4)(a) or (b)); - Notification of Appointment of First Secretary (Sections 58(1) and 236(2)); - Notification of Particulars and Changes of Directors, Managers and Secretaries (Section 58(1)); - Notification of Nominator; - Notification of Changes to Particulars in the Register of Members (Section 51(1) or 567(4)); - Notification of Issuance of Debentures (Section 60(2)); - Notification Of Redemption Of Preference Shares (Section 72(7));

Field Num.	Description
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13.	Enter the Submission Details & EOT Details to fill in mandatory information.  In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. - If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. - If No is selected the lodger must fill in the event date/ date of change.

Field Num.	Description
	 In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: • 30 (30 DAYS) • 30 + 30 (60 DAYS) • 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.
14.	Click the Supporting Document Section to upload any related documents. 

Field Num.	Description
15.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
16.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application. 

Field Num.	Description
17.	Check on selection to make payment. Click Proceed to Payment. 
18.	Click Yes.  NOTE: System directs the user to the payment screen.
19.	Make payment as instructed. Once the payment is successfully completed, the system will display a notification confirming that the payment has been processed successfully. NOTE: The application will be automatically approved upon successful submission. <u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed.

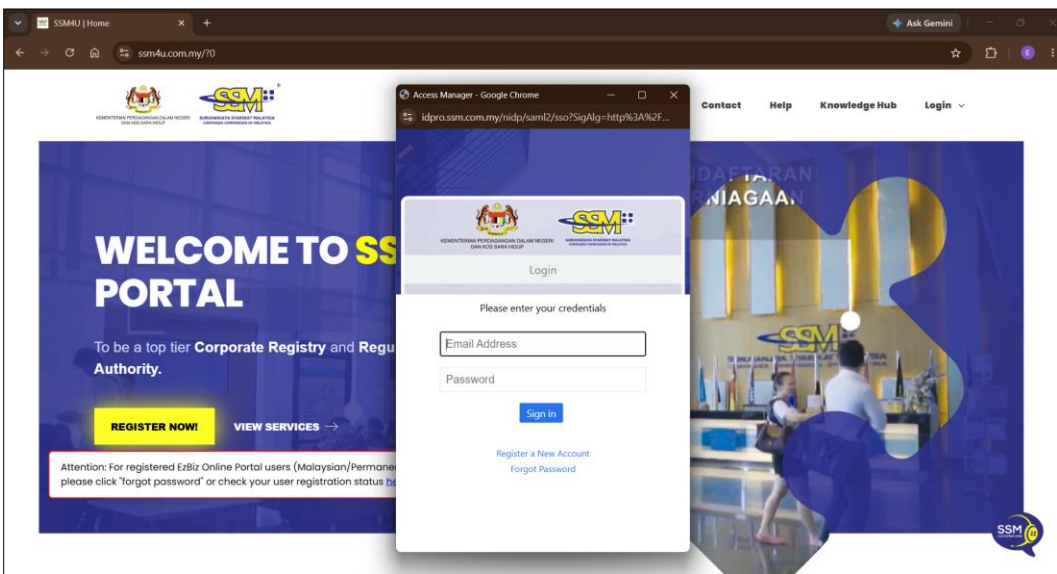
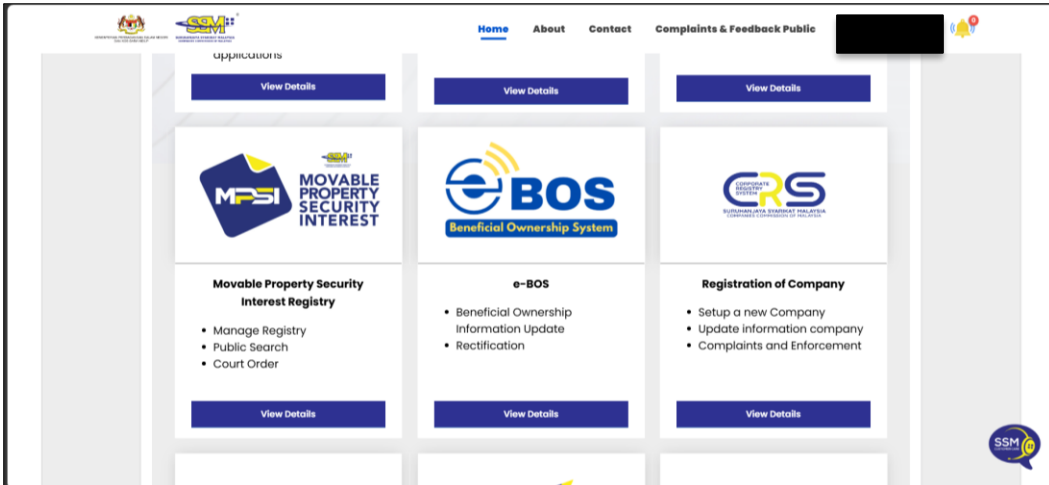
Field Num.	Description
	If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

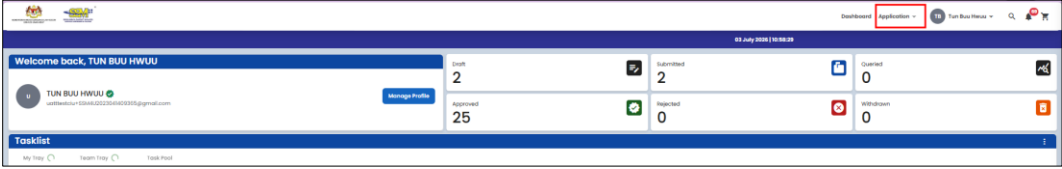
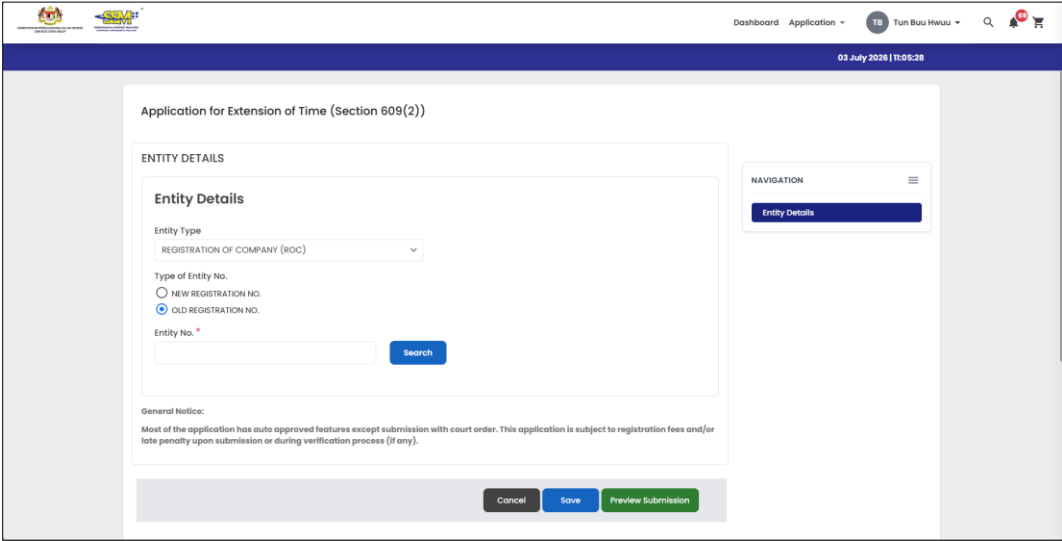
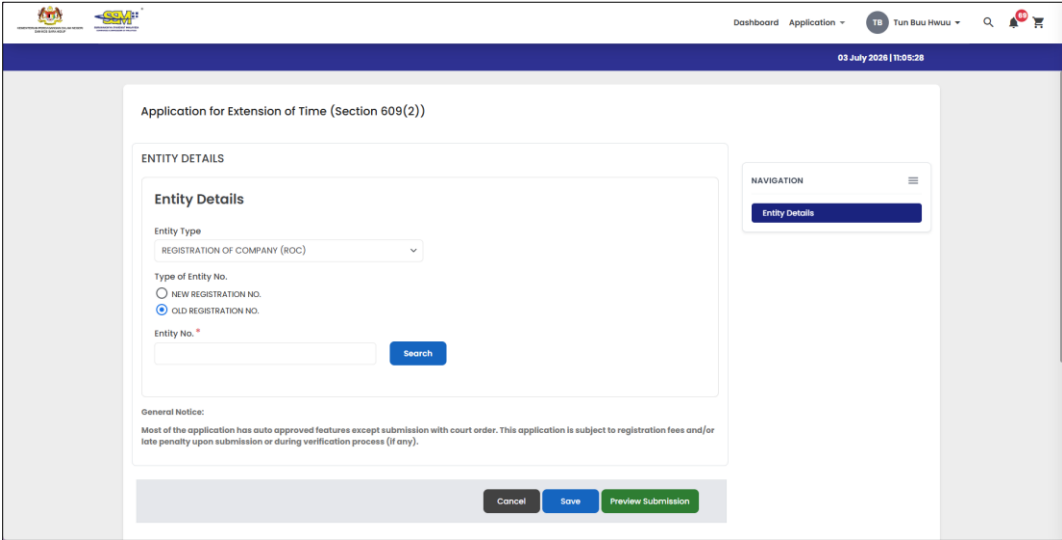
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4 Corporate Admin (CA)

Steps 1 – 7

Repeat step 1 to step 7 from the previous chapter (CIU) for the (CA) sub-module EOT submission as follows:

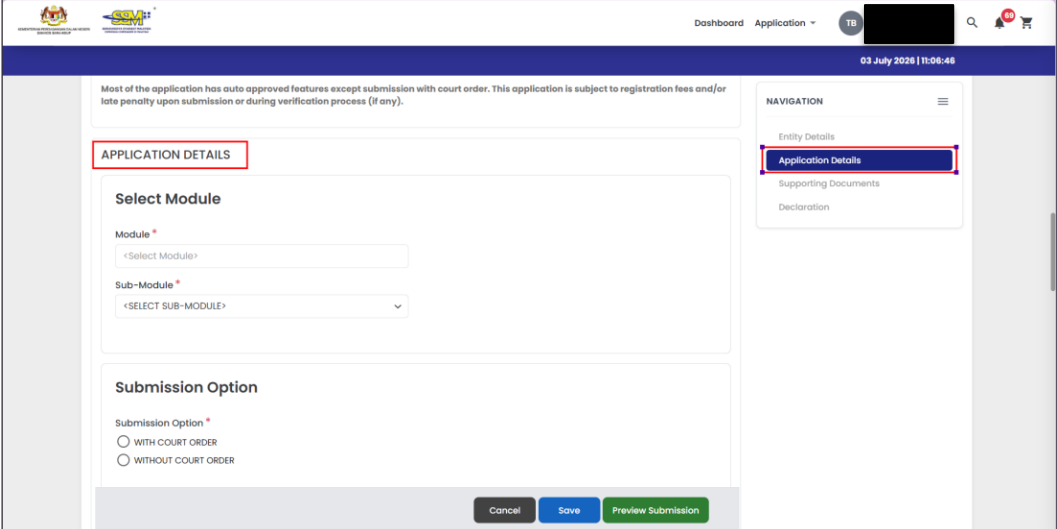
Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar.

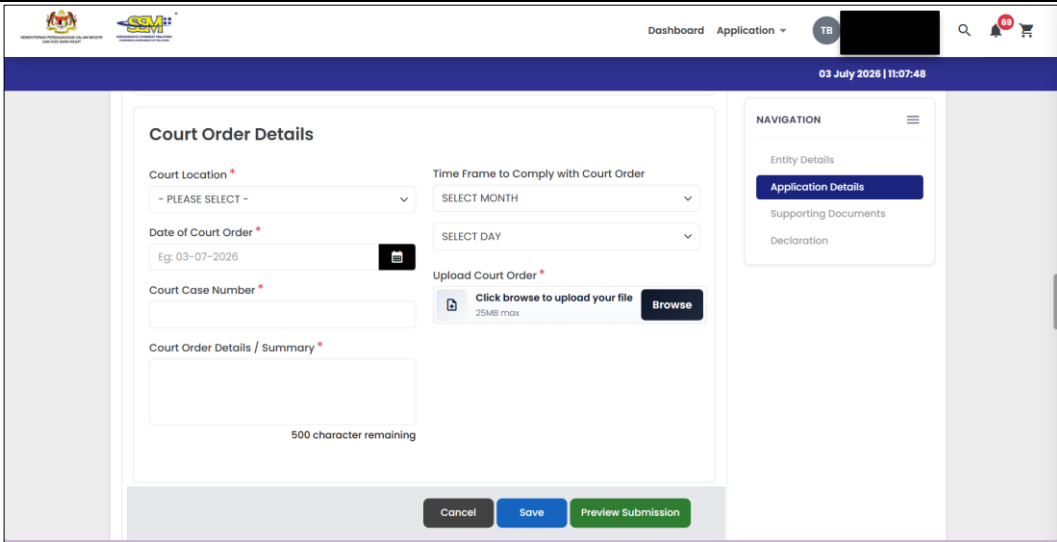
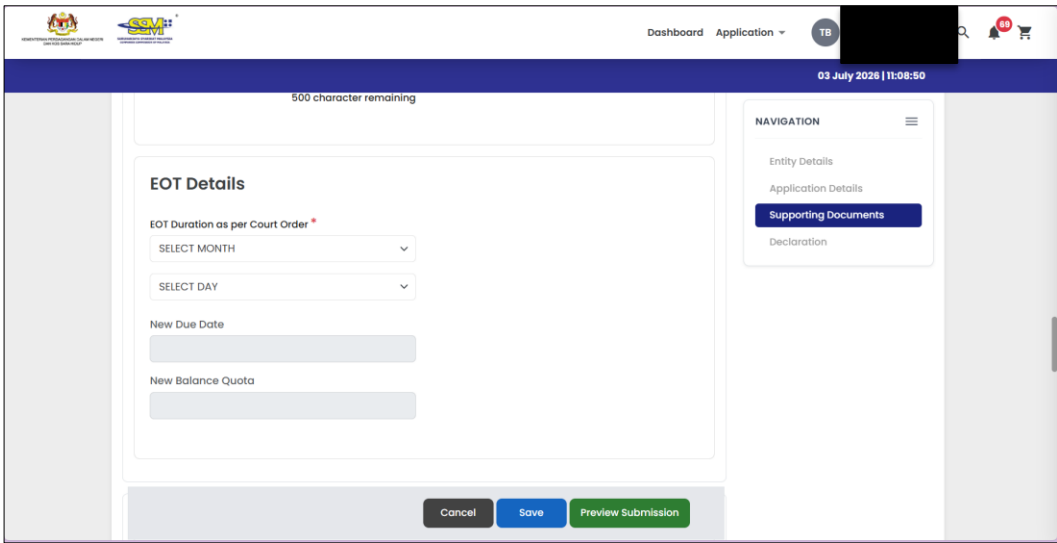
Field Num.	Description
	
4.	Click Commons > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Registration of Company (ROC) 
6.	Lodger may select Old Registration No. or New Registration No. and enter <i><Entity No. based on the Entity No. Type></i>
7.	Click the Search button.

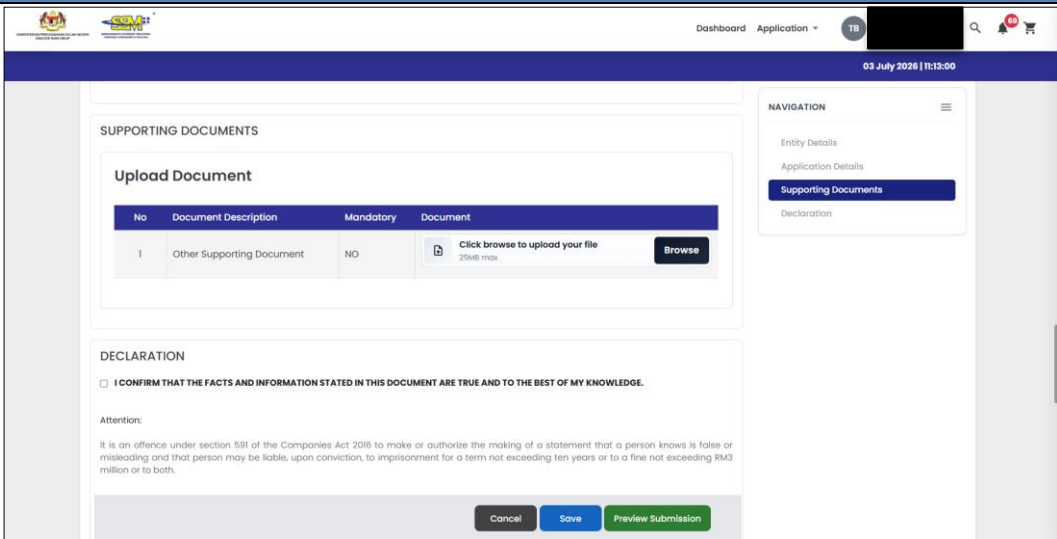
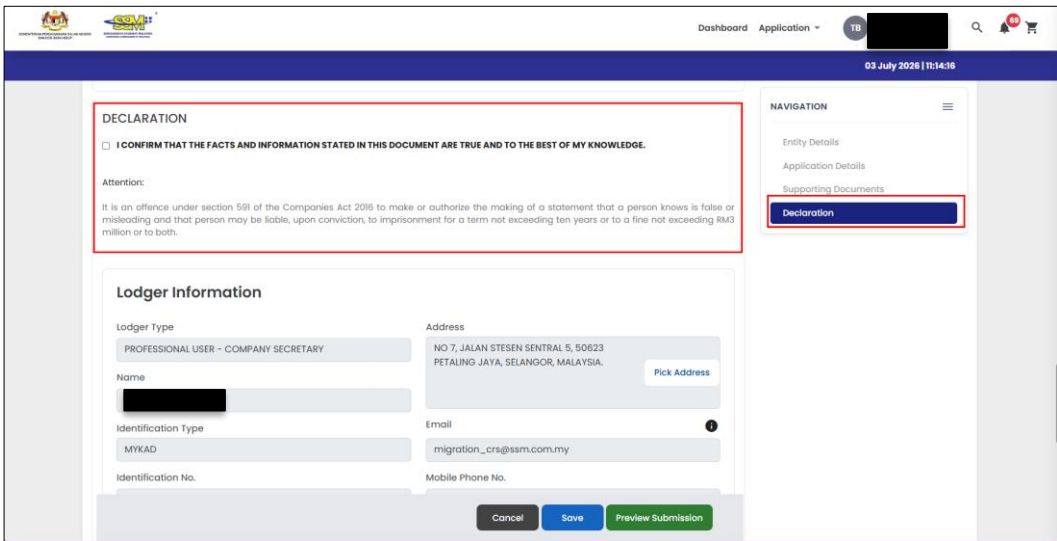
**proceed to with or without court order.*

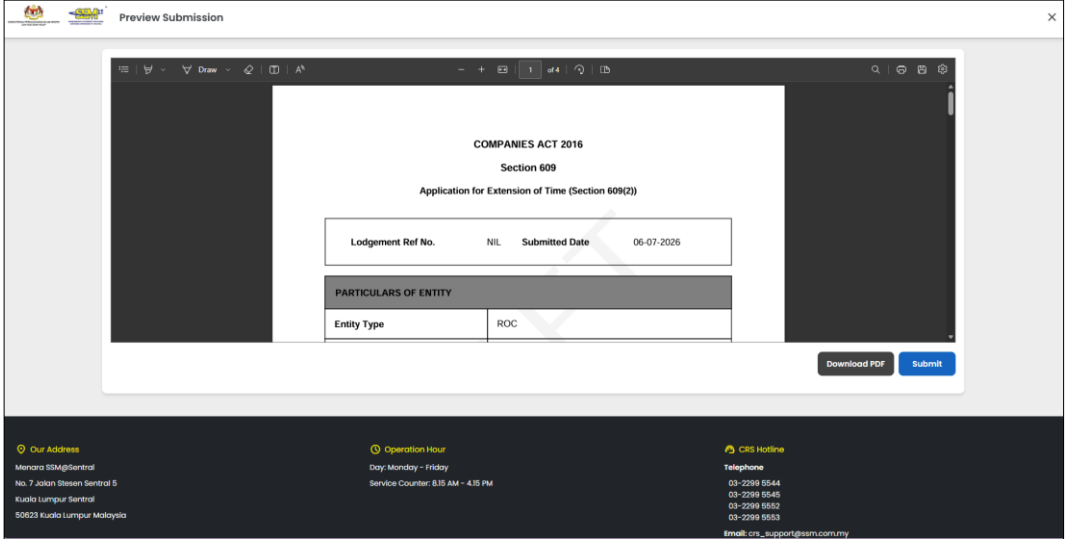
4.1 For Submission With Court Order

Continue to Step 8-14;

Field Num.	Description
8.	Scroll down to the Application Details section or use navigation tab on the right side. 
9.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select Corporate Admin> - Sub-Module <Select Sub-Module of Corporate Admin> - Lodgement of Prospectus (IPO/Abridged/Term Sheet) S154(2); - Information memorandum deemed to be prospectus S165(2) and Supplemental/Replacement Prospectus S166(9); or - Lodgement of Quarterly Report (S182)> Sections <Select Sections of Corporate Admin> <u>Submission Option</u> Submission Options <Select With Court Order>
10.	Enter <u>Court Order</u> & <u>EOT Details</u> to fill in the mandatory information. For the Court Order Information, fill in the following details: Court Location*: <Dropdown> Date of Court Order*: <Date Picker> Court Order Number*: <Any Text> Time Frame to Comply with Court Order: <Select Month> Time Frame to Comply with Court Order: <Select Day> Court Order Details*: <Any 100 characters> Court Order Document*: <Browse>

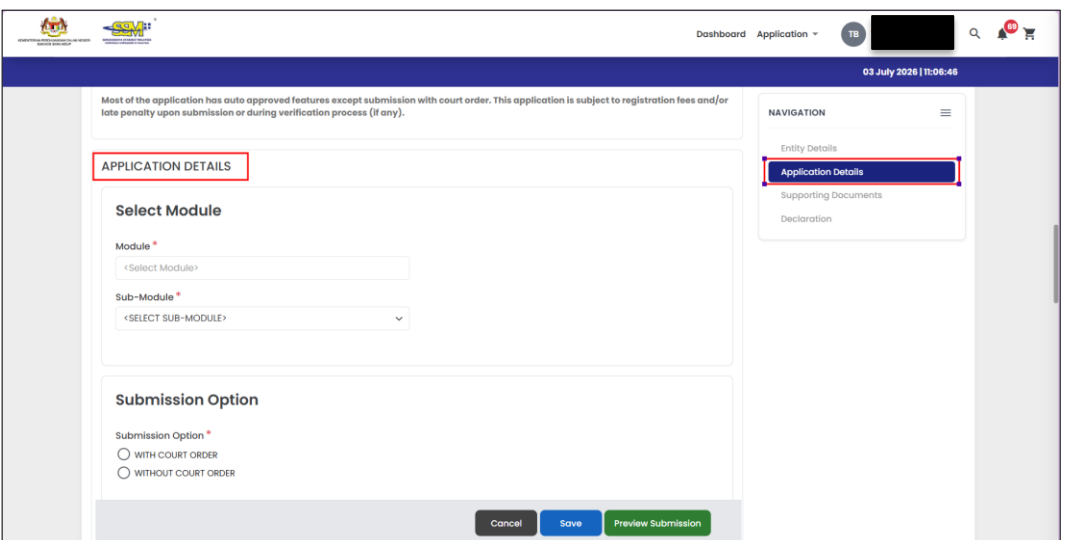
Field Num.	Description
	 EOT Details Complete the EOT Details section by providing the extension period granted in the Court Order. EOT Duration as per Court Order – Select the extension period by choosing the Month and Day based on the duration specified in the Court Order. Note: Ensure the selected Month and Day match the extension period granted in the Court Order. 
11.	Click the Supporting Document Section to upload any related documents.

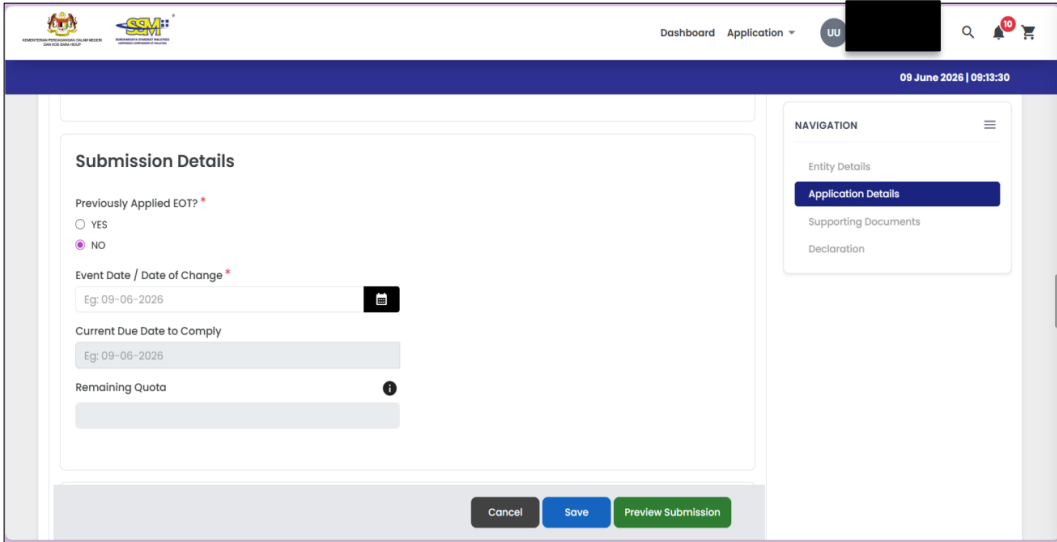
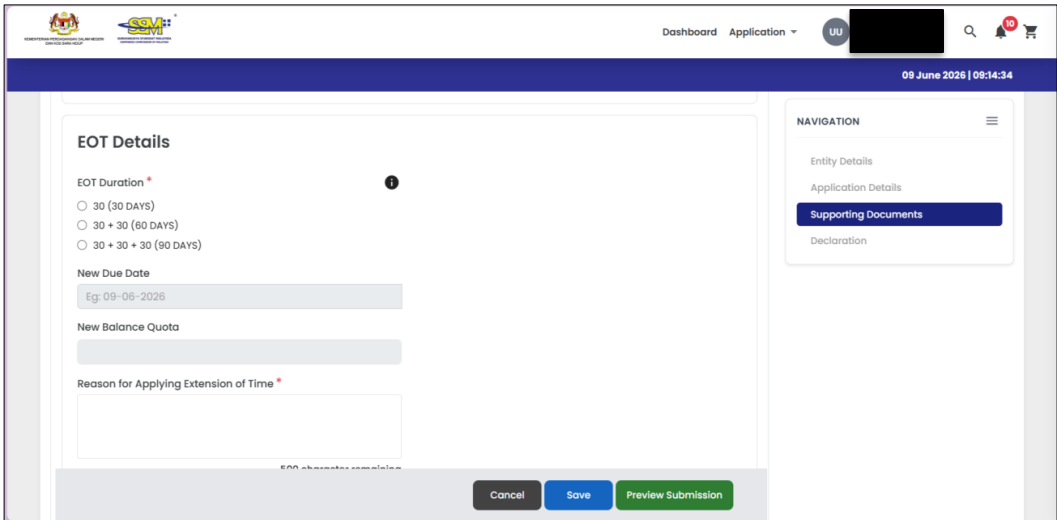
Field Num.	Description
	
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

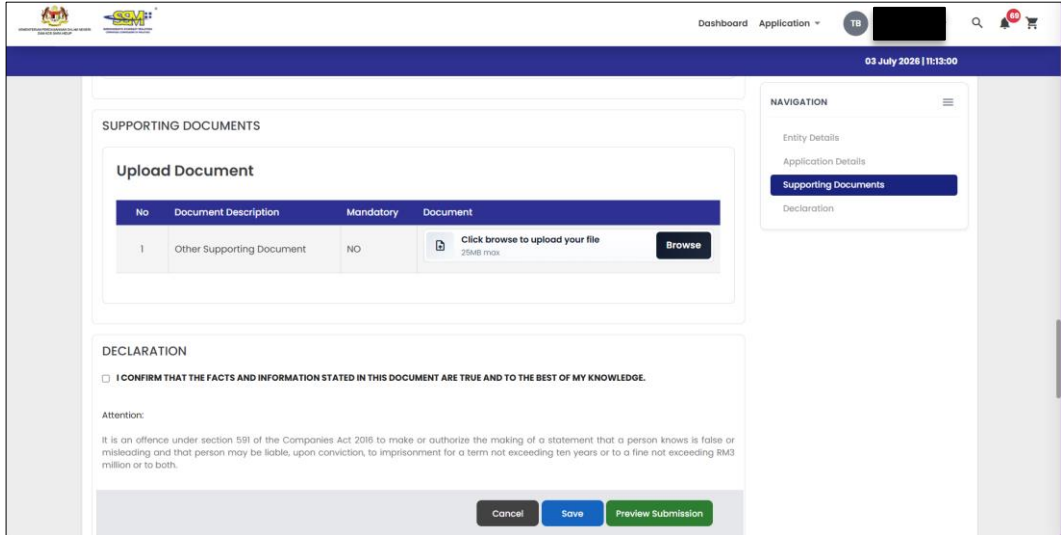
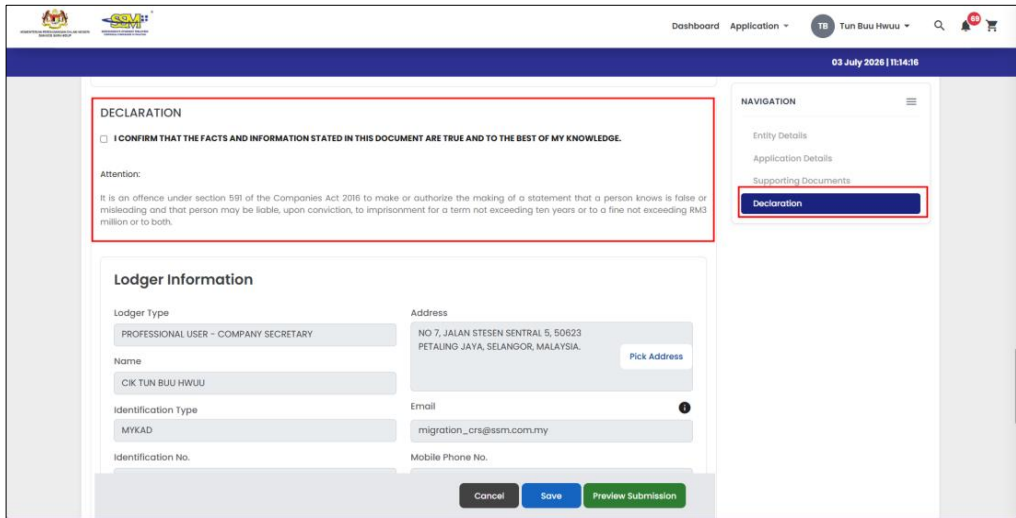
Field Num.	Description
	 Note: No payment is required. Upon submission, the application will be forwarded to the relevant officer for review and approval.
14.	<u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date to determine whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

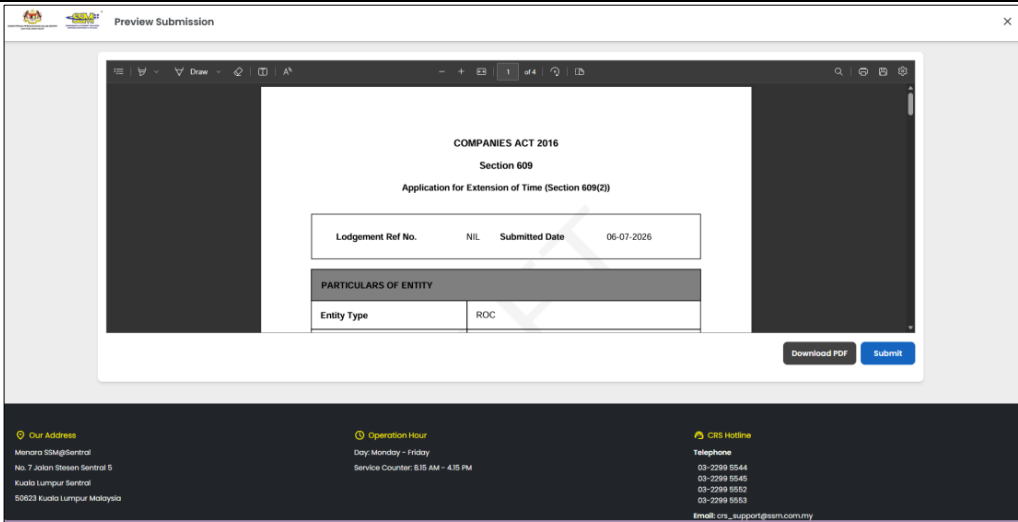
4.2 For Submission Without Court Order

Continue to Step 11-17;

Field Num.	Description
11.	Scroll down to the Application Details section or use navigation tab on the right side. 
12.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select Corporate Admin> - Sub-Module <Select Sub-Module of Corporate Admin - Lodgement of Prospectus (IPO/Abridged/Term Sheet) S154(2); - Information memorandum deemed to be prospectus S165(2) and Supplemental/Replacement Prospectus S166(9); or - Lodgement of Quarterly Report (S182)> Sections <Select Sections of Corporate Admin> <u>Submission Option</u> Submission Options <Select With Court Order>

Field Num.	Description
13.	Enter the Submission Details & EOT Details to fill in mandatory information.  In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. • If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. • If No is selected the lodger must fill in event date/ date of change  In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: • 30 (30 DAYS) • 30 + 30 (60 DAYS) • 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.

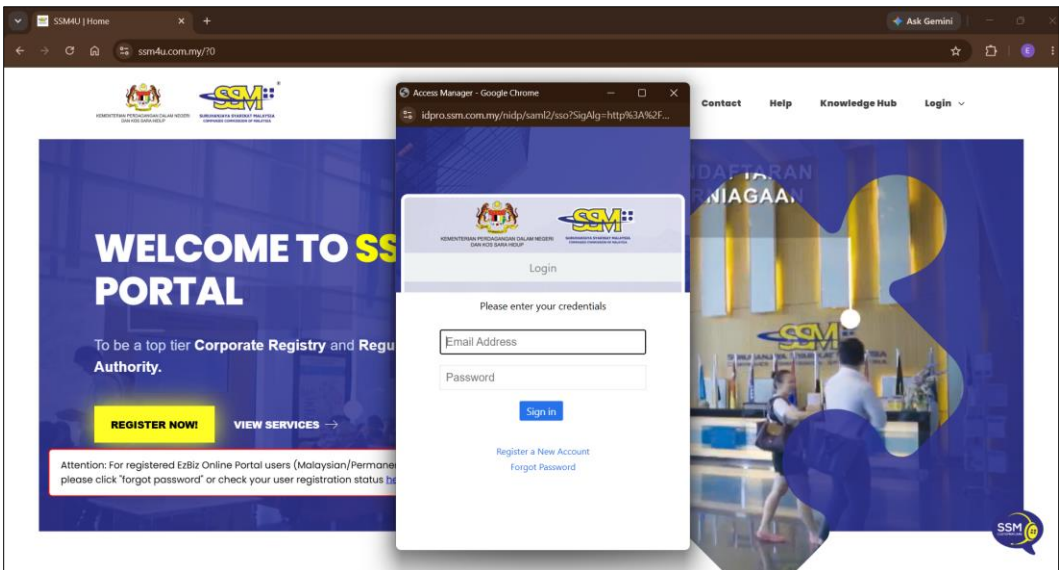
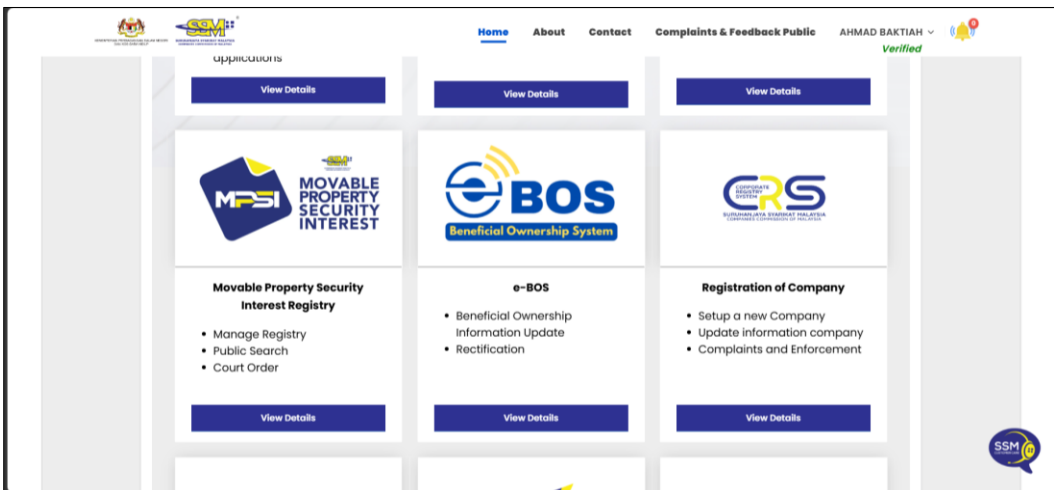
Field Num.	Description
14.	Click the Supporting Document Section to upload any related documents. 
15.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
16.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

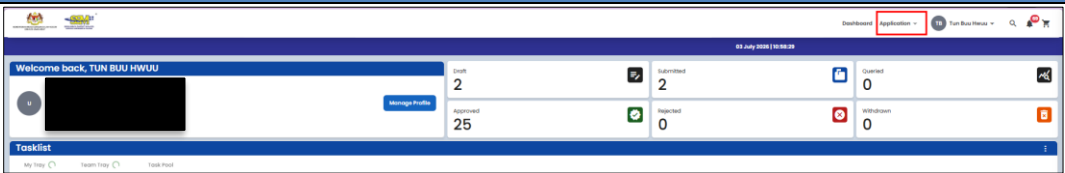
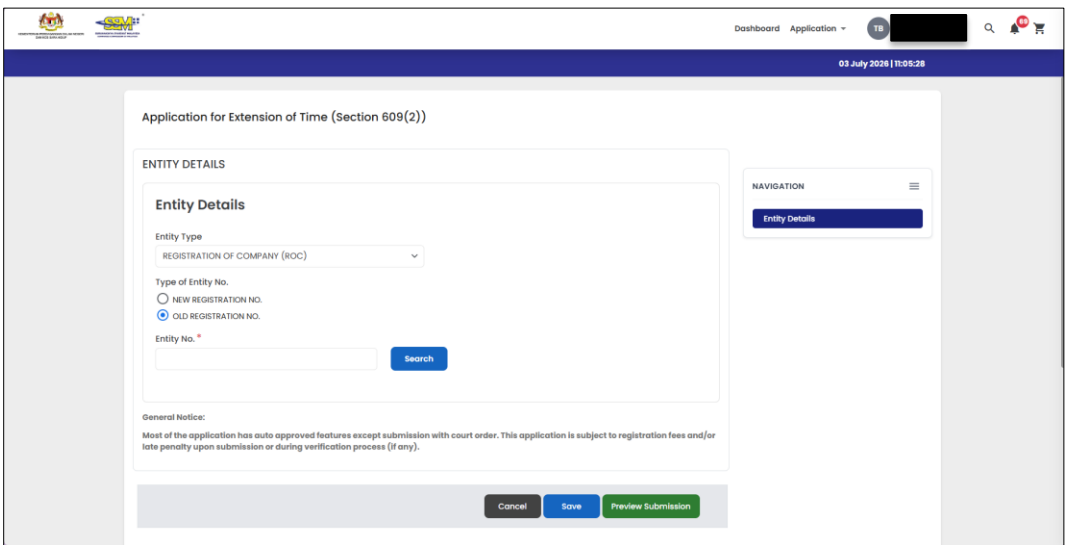
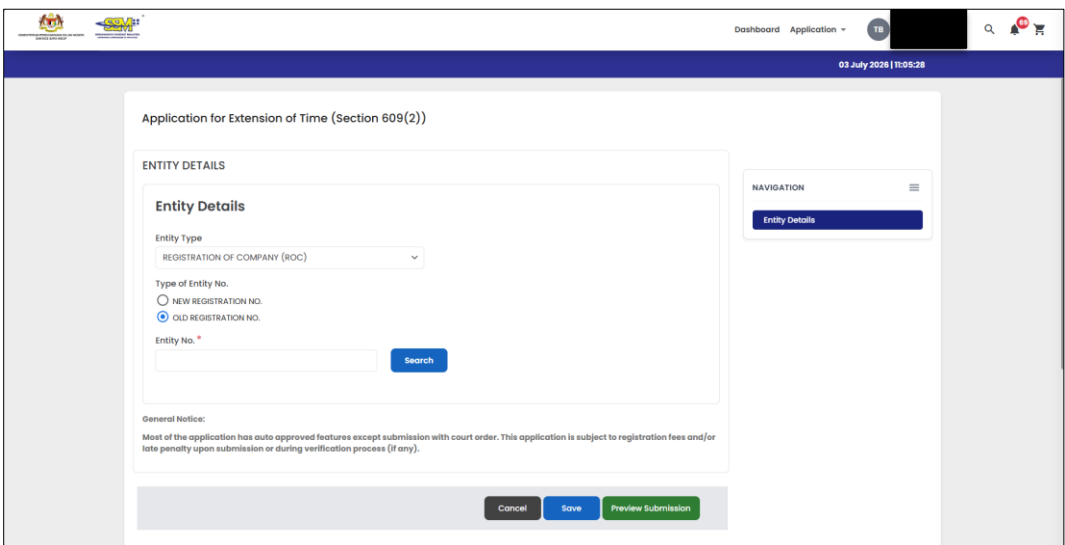
Field Num.	Description
	 Note: No payment is required. The application will be automatically approved upon successful submission.
17.	<u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

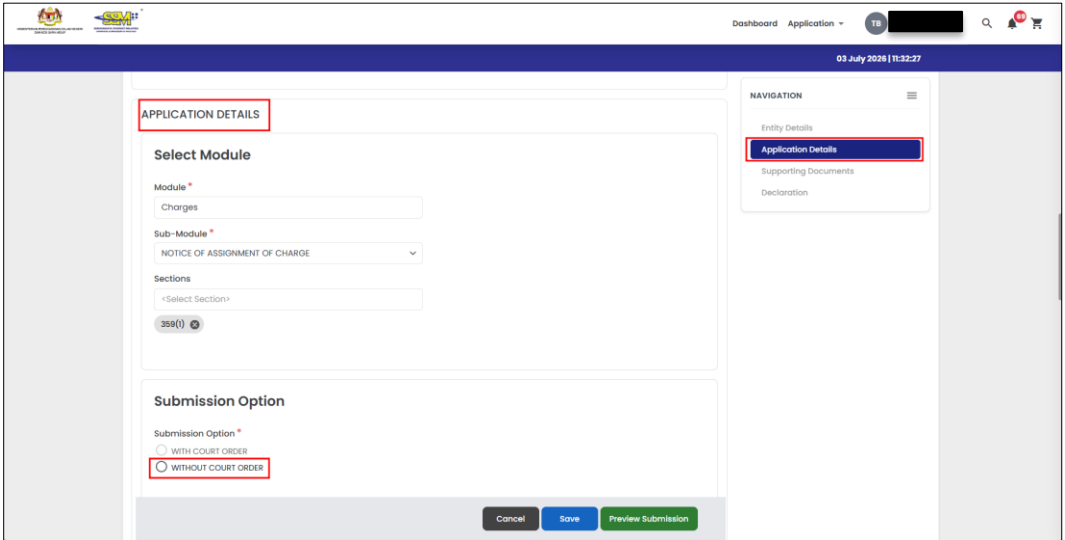
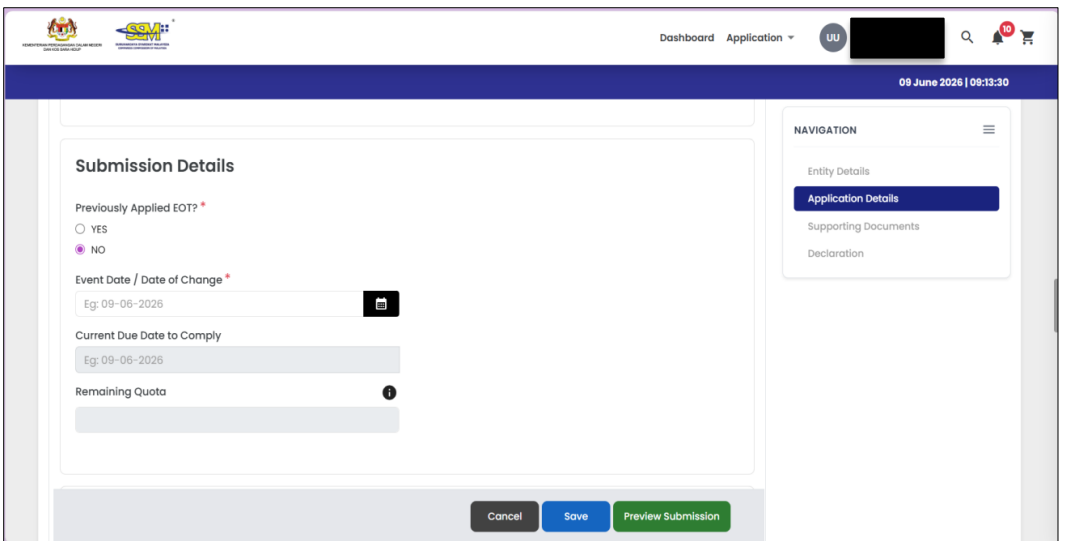
5 Charges (CH)

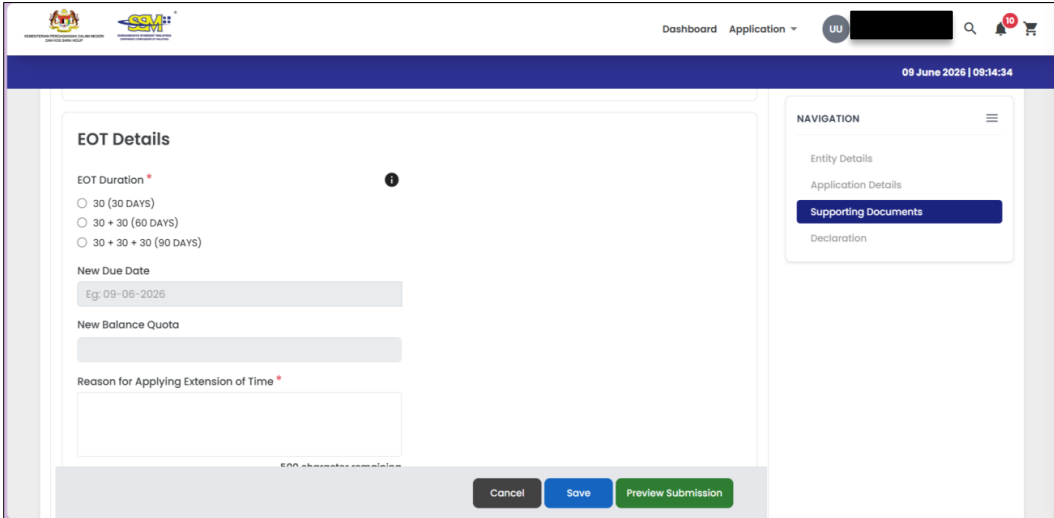
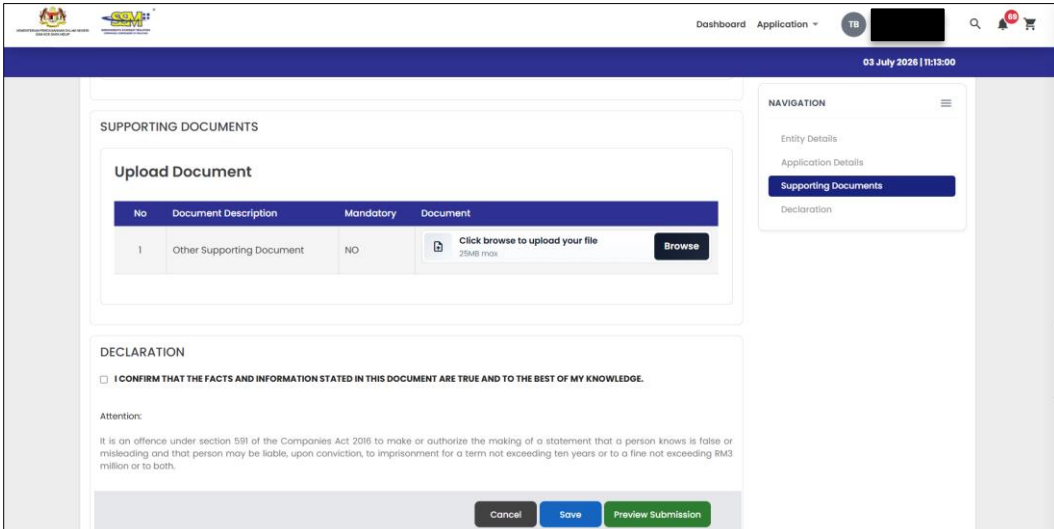
5.1 For Submission Without Court Order

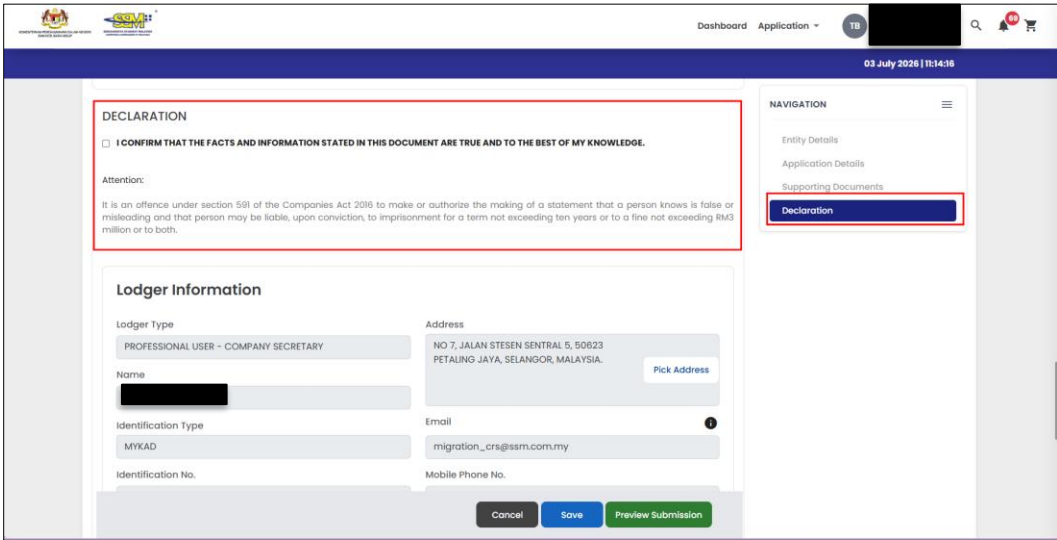
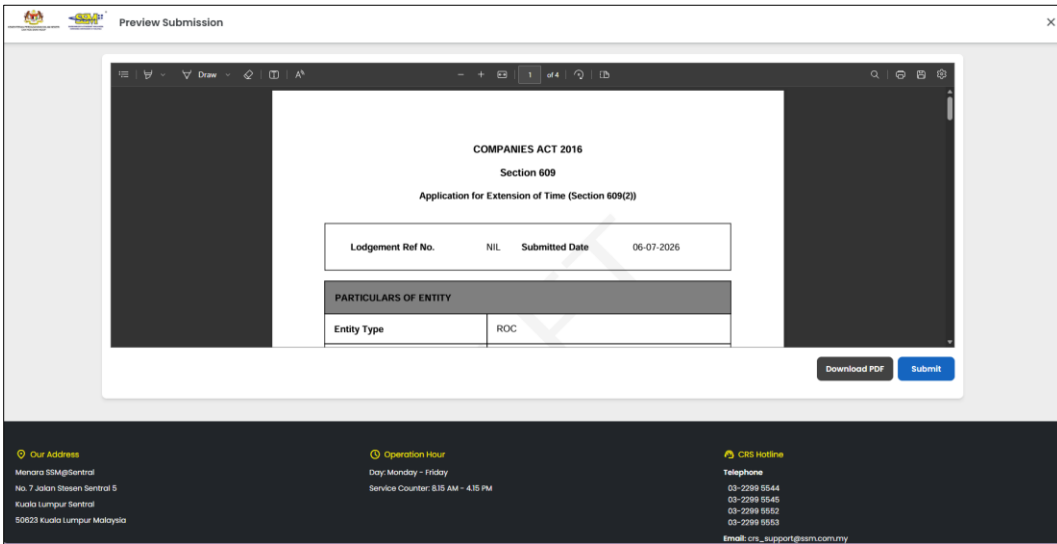
Steps 1 – 16

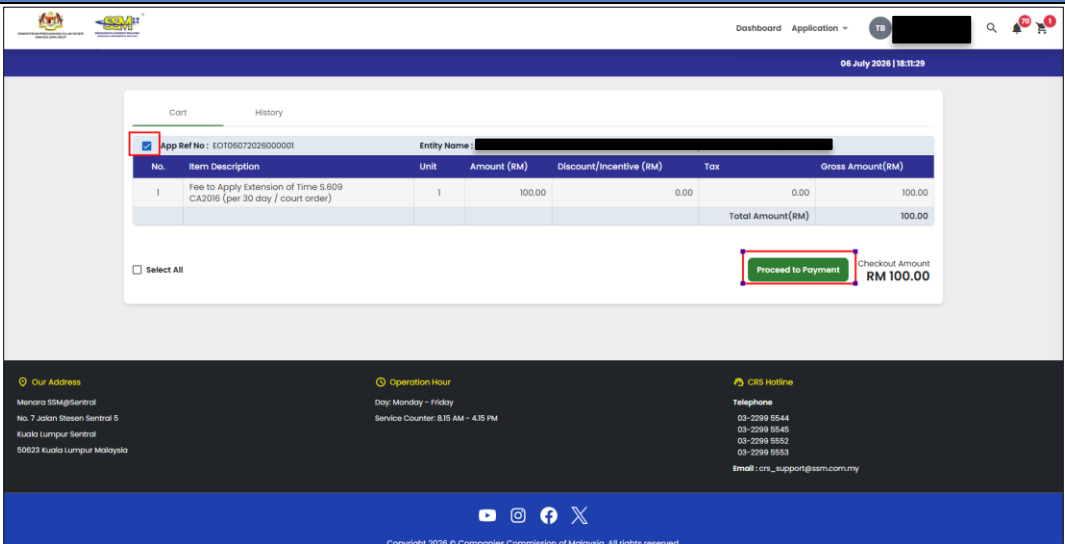
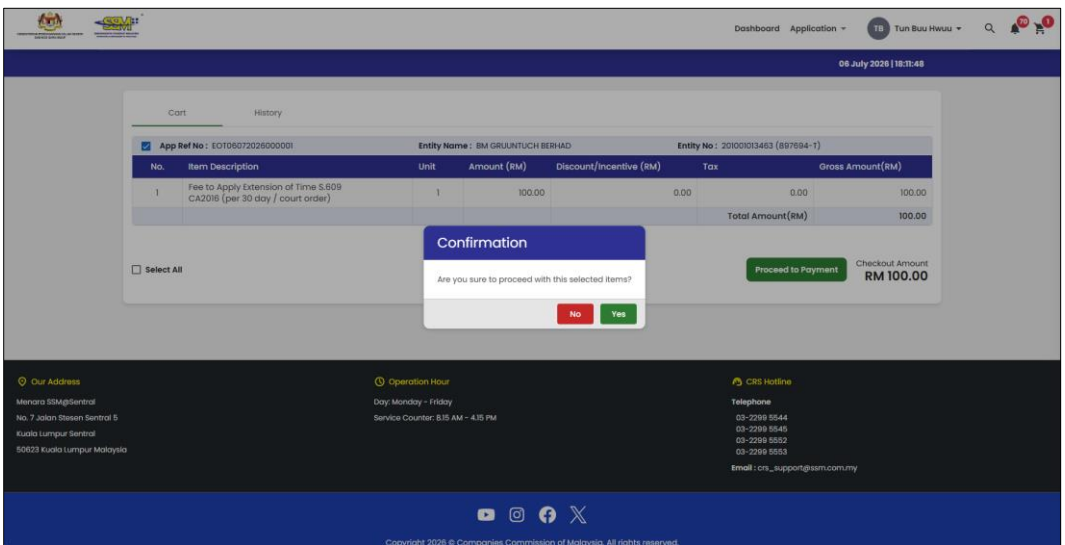
Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar.

Field Num.	Description
	
4.	Click Commons > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Registration of Company (ROC) 
6.	Lodger may select Old Registration No. or New Registration No. and enter <i><Entity No. based on the Entity No. Type></i>
7.	Click the Search button.
8.	Scroll down to the Application Details section or use navigation tab on the right side.

Field Num.	Description
	
9.	From the Application Details section, select the following options: <u>Select Module</u> - Module <i><Select Charges></i> - Sub-Module <i><Select Sub-Module of Charges></i> - Assignment of Charges (Section 359(1)); - Variation of Charges (Section 359(2)); or - Memorandum of Satisfaction or Release of Charges (Section 360(1)&(2)) - Sections <i><Select Sections of Charges></i> <u>Submission Option</u> Submission Options <i><Select Without Court Order></i>
10.	Enter the Submission Details & EOT Details to fill in the mandatory information. 

Field Num.	Description
	In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. - If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. - If No is selected the lodger must fill in event date/ date of change  In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: 30 (30 DAYS) 30 + 30 (60 DAYS) 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.
11.	Click the Supporting Document Section to upload any related documents. 

Field Num.	Description
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.  Note: The application will be automatically approved upon successful submission.
14.	Check on the selection to make payment. Click Proceed to Payment.

Field Num.	Description
	
15.	Click Yes.  NOTE: System directs the user to the payment screen.
16.	Make payment as instructed. Once the payment is successfully completed, the system will display a notification confirming that the payment has been processed successfully. NOTE: The application will be automatically approved upon successful submission. <u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable.



CRS EXTERNAL USER MANUAL

CRS_CMN - [EOT] Extension of Time

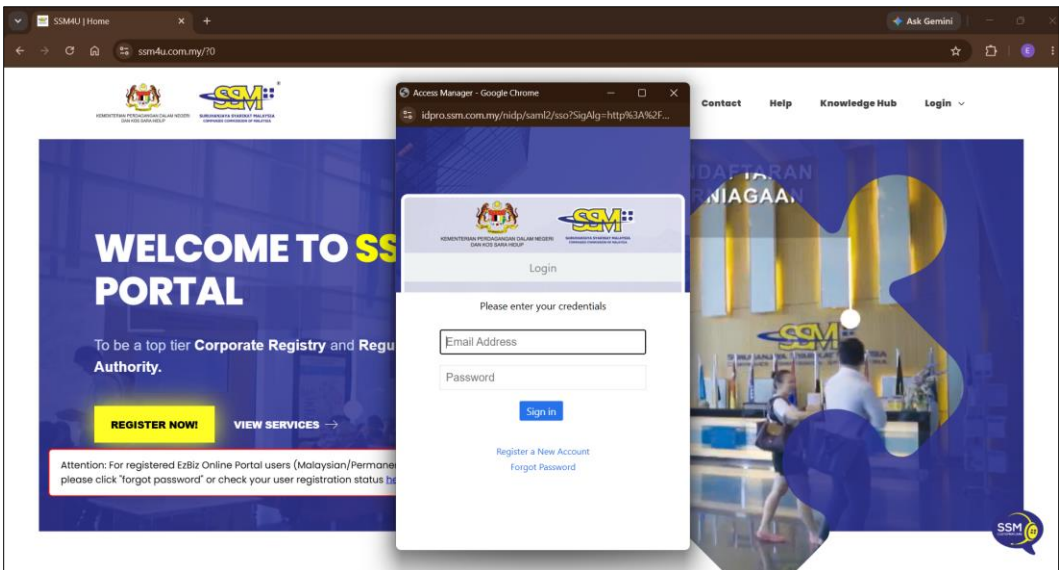
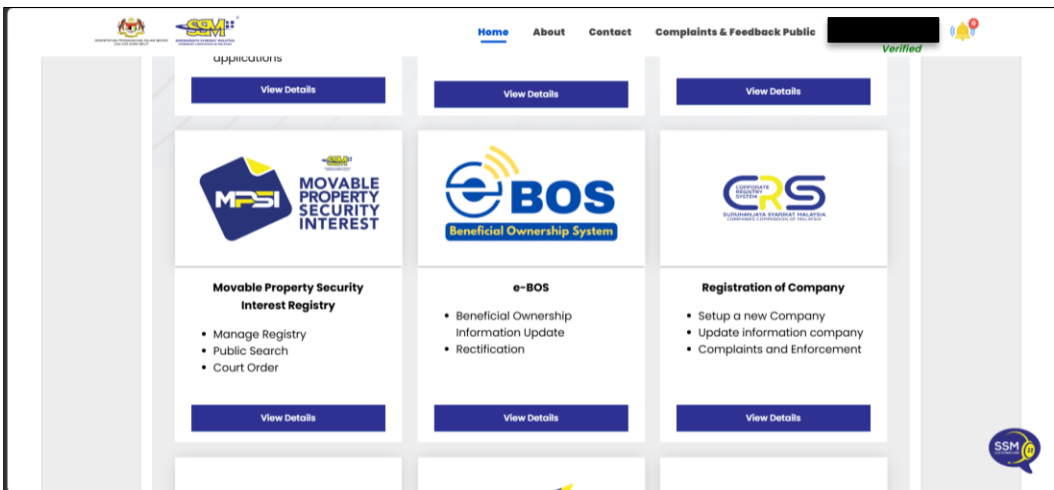
Page 35 of 64

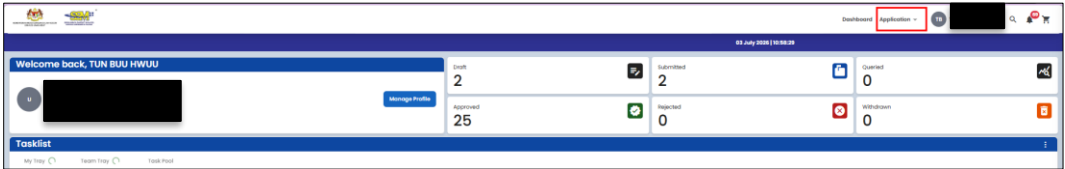
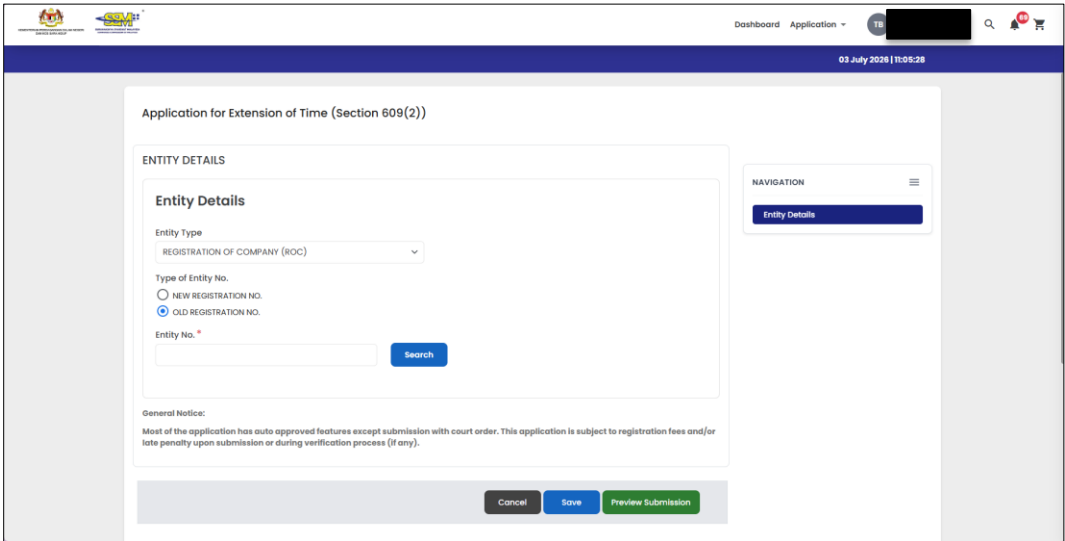
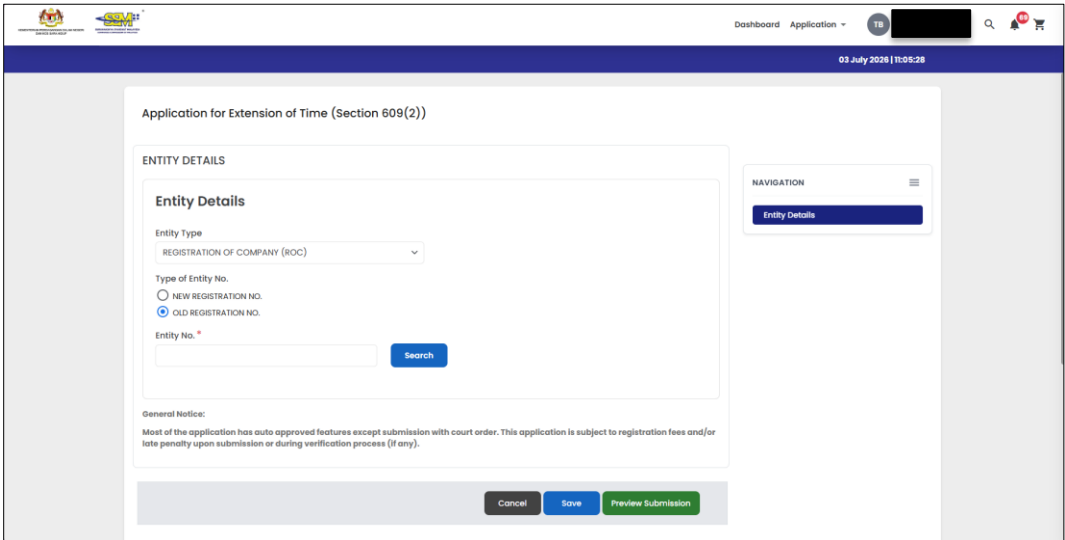
Field Num.	Description
	If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

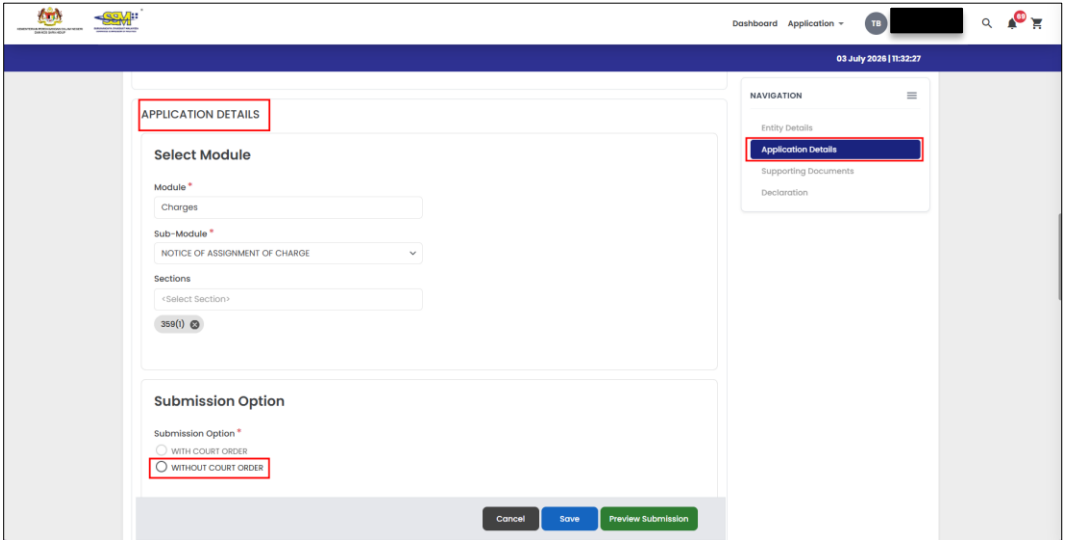
6 Receivership (CRC)

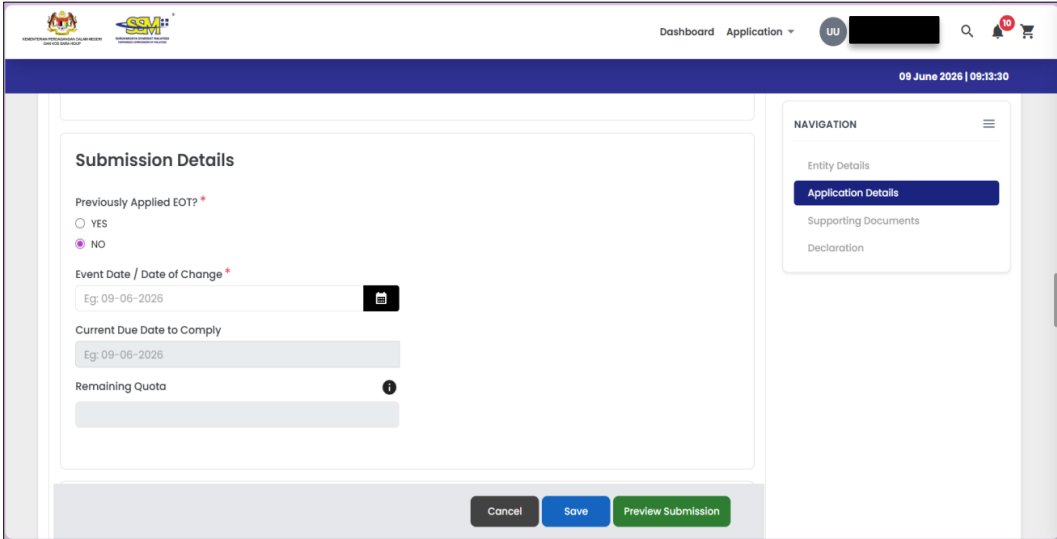
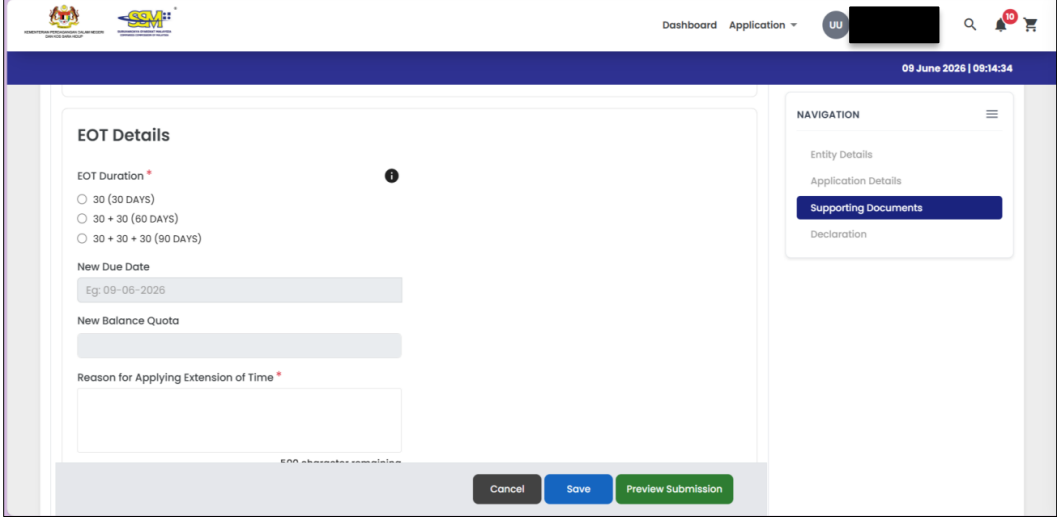
6.1 For Submission Without Court Order

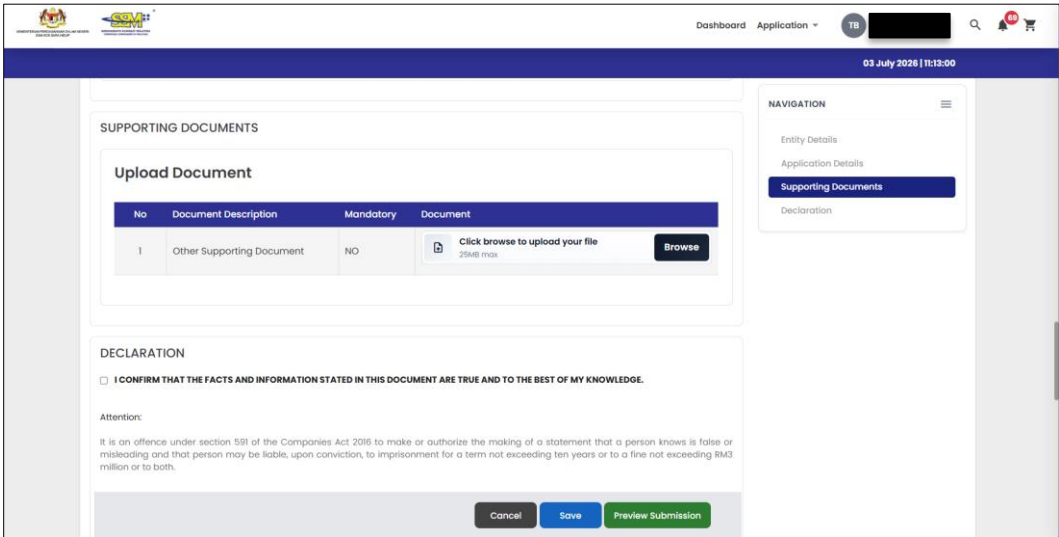
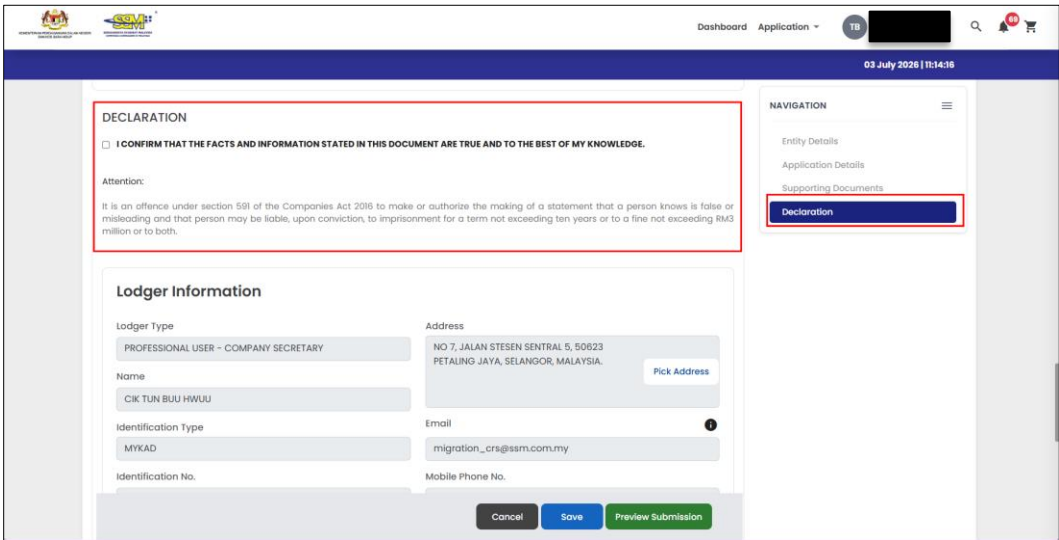
Steps 1 – 16

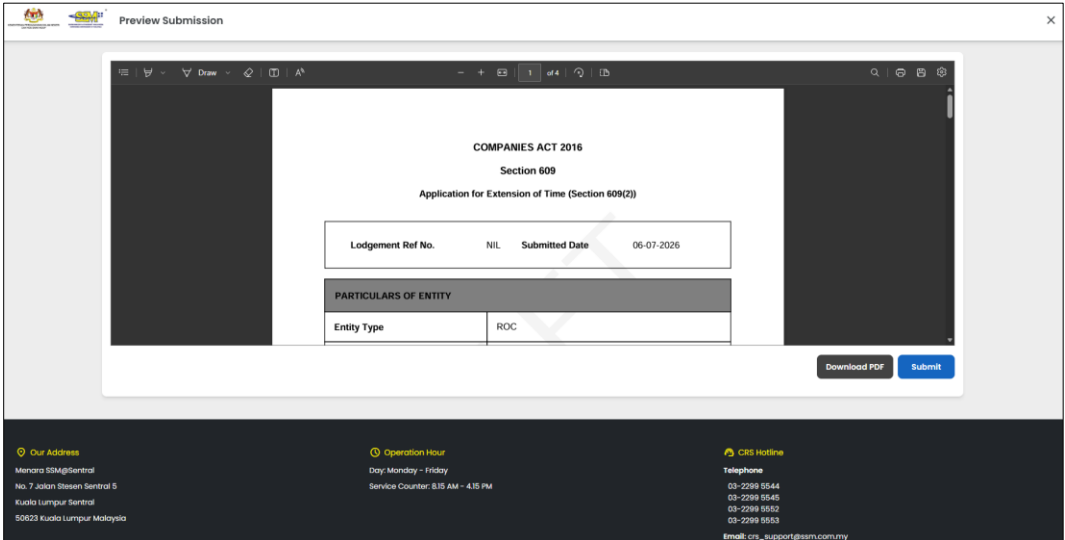
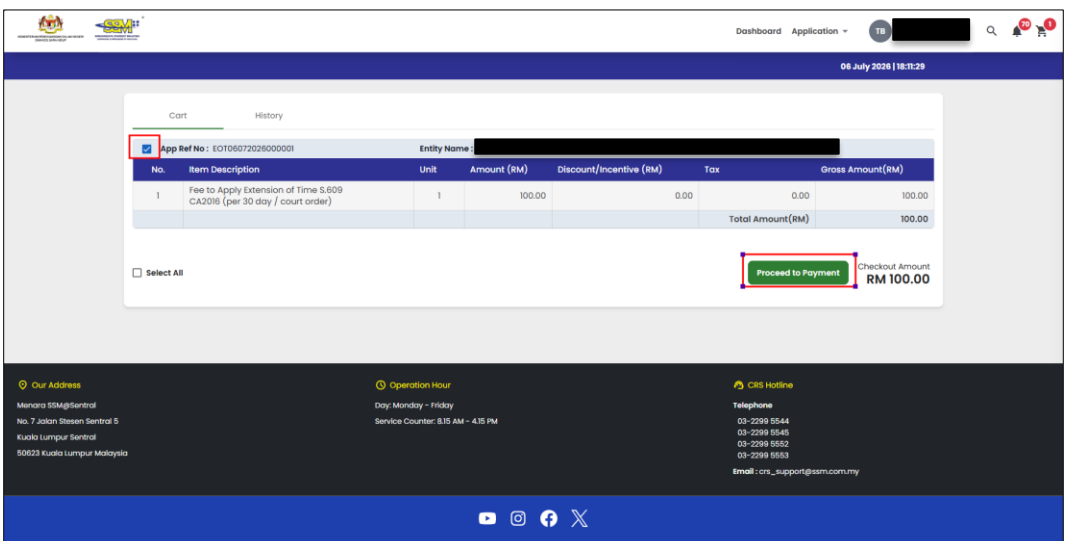
Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar.

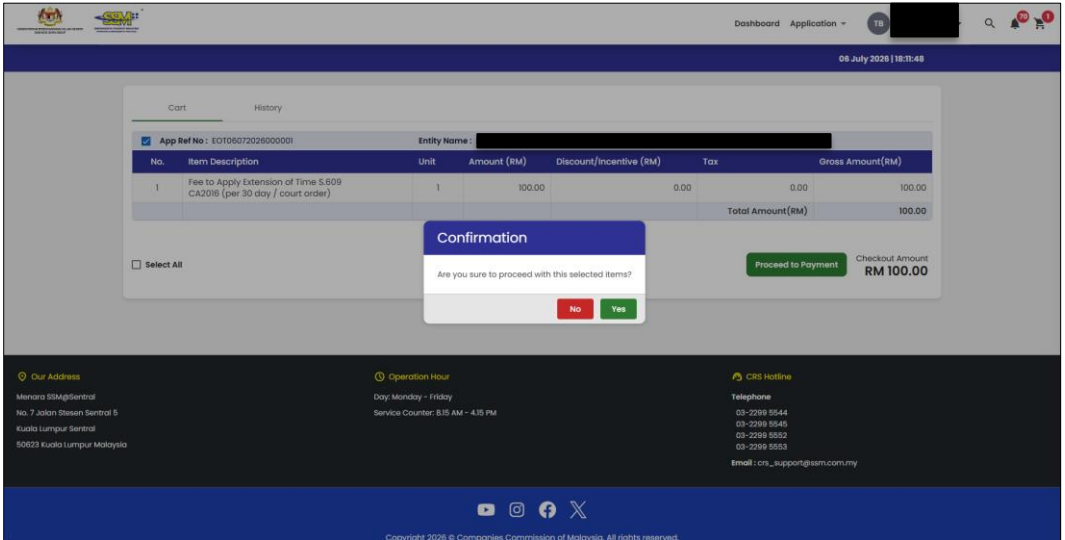
Field Num.	Description
	
4.	Click Commons > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Registration of Company (ROC) 
6.	Lodger may select Old Registration No. or New Registration No. and enter <i><Entity No. based on the Entity No. Type></i>
7.	Click the Search button.
8.	Scroll down to the Application Details section or use navigation tab on the right side.

Field Num.	Description
	
9.	From the Application Details section, select the following options: <u>Select Module</u> - Module <i><Select Receivership></i> - Sub-Module <i><Select Sub-Module of Receivership></i> - Notice of Appointment of "Receiver" or "Receiver and Manager" (Section 377); - Statement of Affairs and Affidavit Verifying Statement of Affairs Section 388 & 390); - Accounts of Receipts and Payments by "Receiver" Or "Receiver And Manager" (391(1)); or - Notice of Cessation of Office By "Receiver" or "Receiver And Manager" (Section 379)> - Sections <i><Select Sections of Company Information Update (CIU)></i> <u>Submission Option</u> Submission Options <i><Select Without Court Order></i>

Field Num.	Description
10.	Enter the Submission Details & EOT Details to fill in the mandatory information.  In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. • If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. • If No is selected the lodger must fill in event date/ date of change  In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: • 30 (30 DAYS) • 30 + 30 (60 DAYS) • 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.

Field Num.	Description
11.	Click the Supporting Document Section to upload any related documents. 
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

Field Num.	Description
	 Note: The application will be automatically approved upon successful submission.
14.	Check on selection to make payment. Click Proceed to Payment. 
15.	Click Yes.

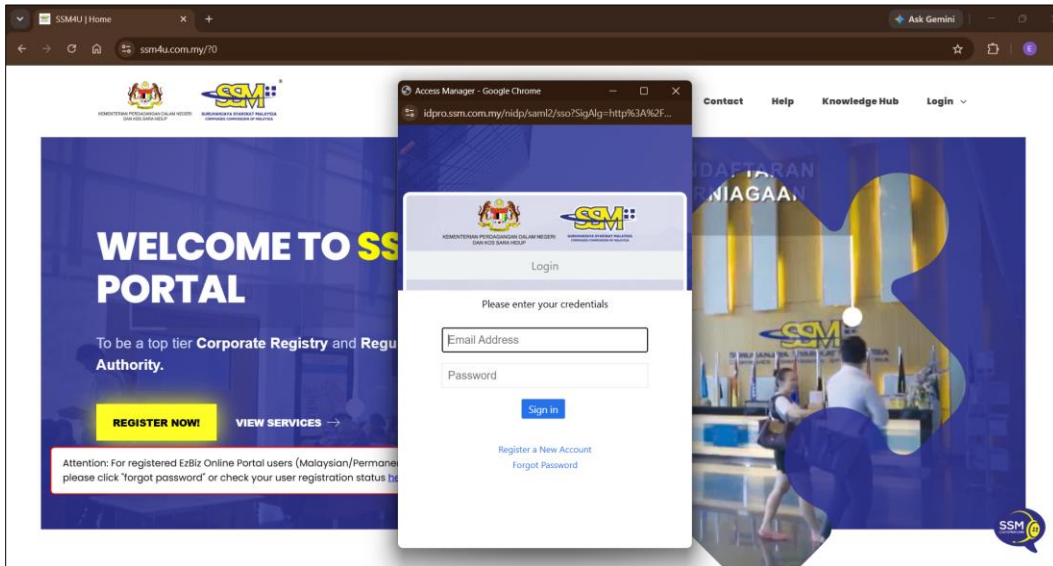
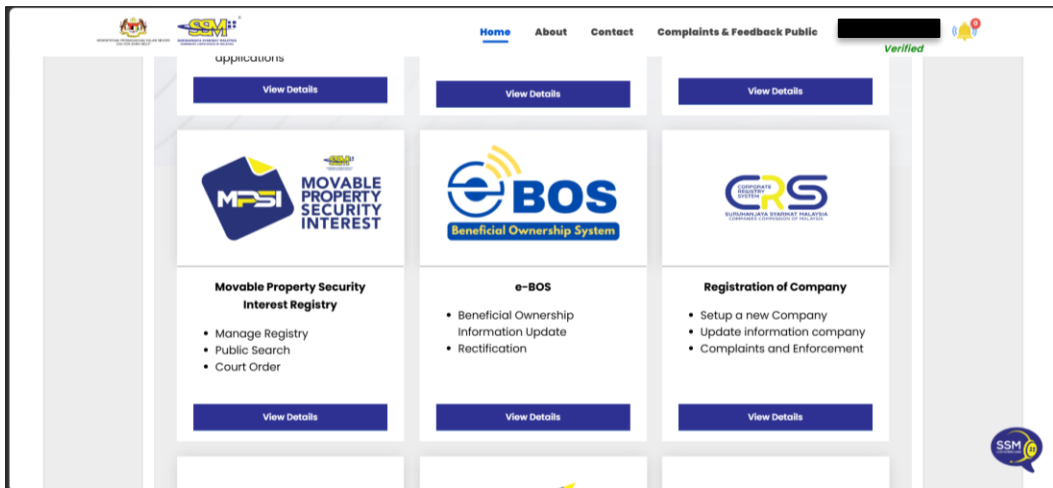
Field Num.	Description
	 NOTE: System directs the user to the payment screen.
16.	Make payment as instructed. Once the payment is successfully completed, the system will display a notification confirming that the payment has been processed successfully. NOTE: The application will be automatically approved upon successful submission. <u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

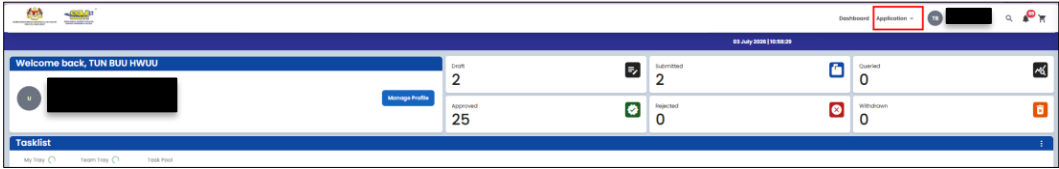
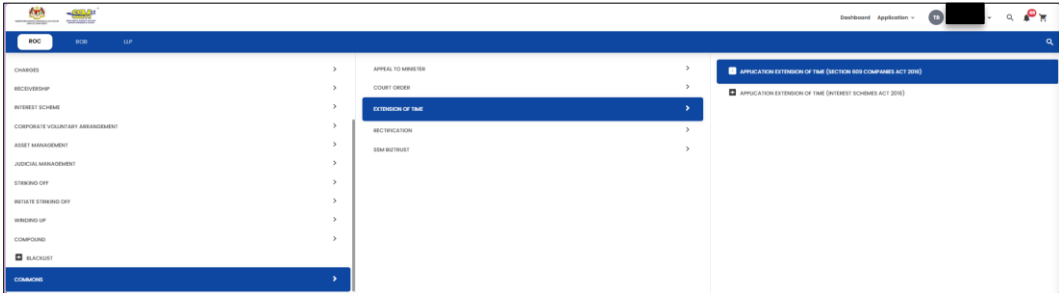
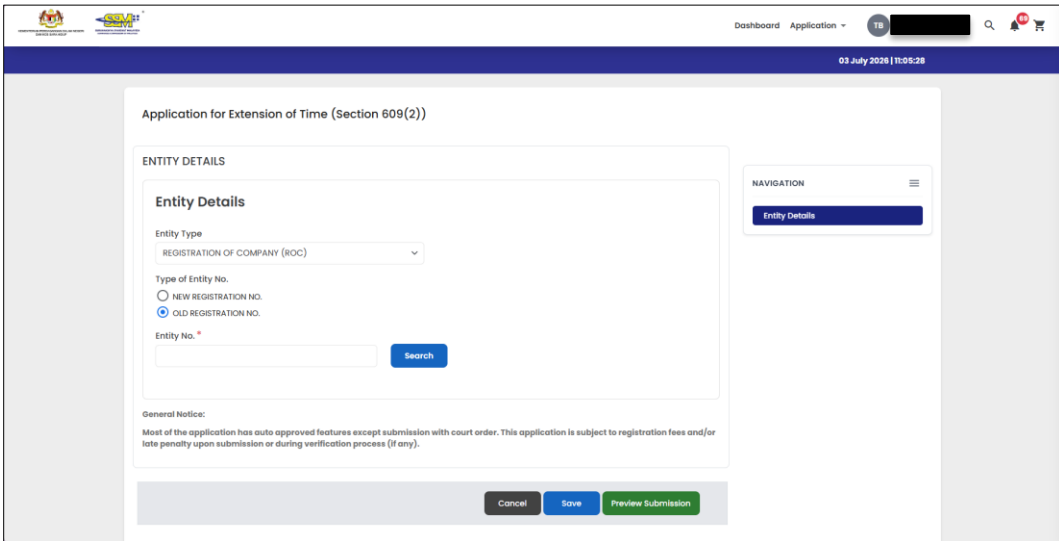
7 Corporate Intermediaries Registration (CIR)

7.1 ROC

Steps 1 – 7

Repeat step 1 to step 7 from the previous chapter (CIU) for the (CIR) sub-module EOT submission as follows:

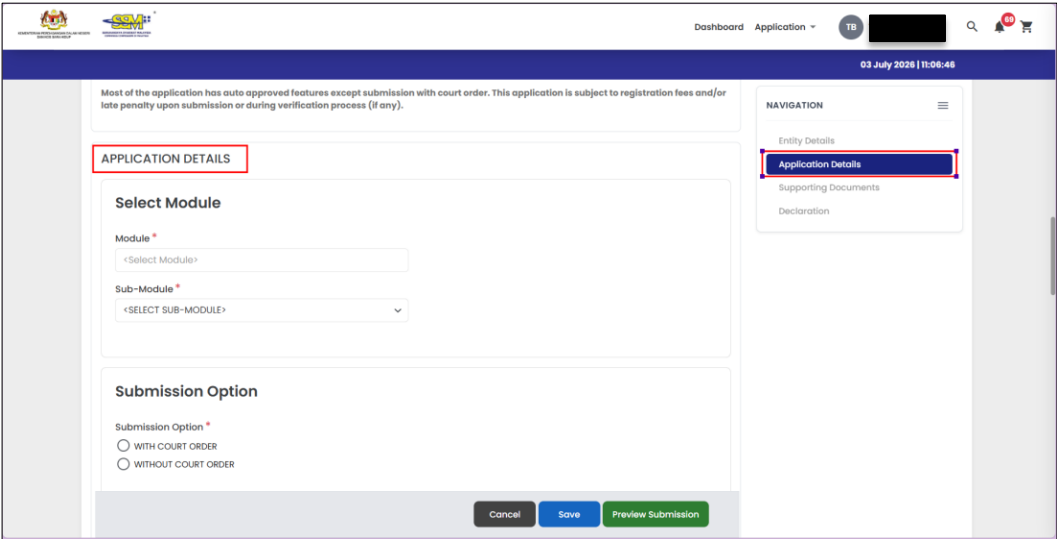
Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 

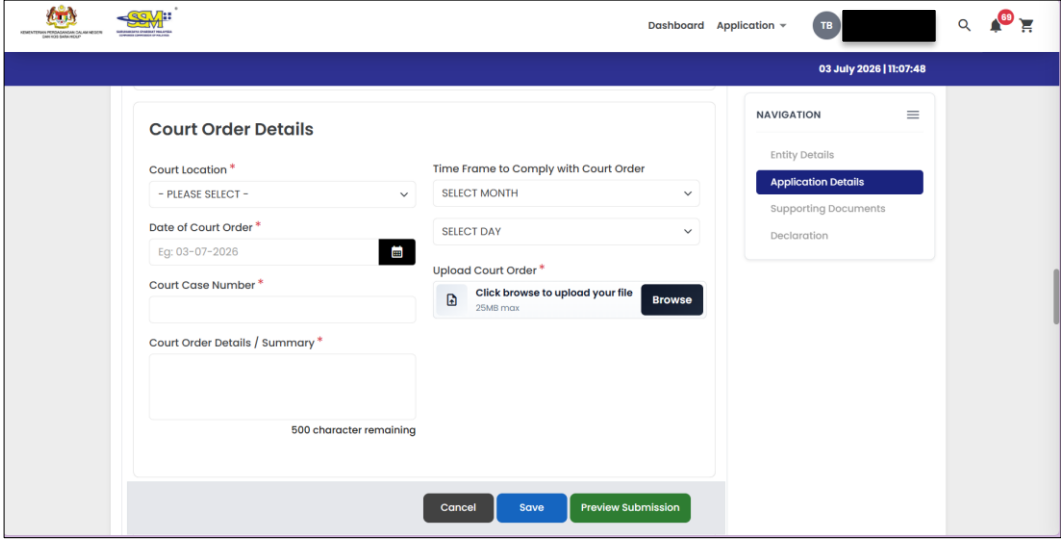
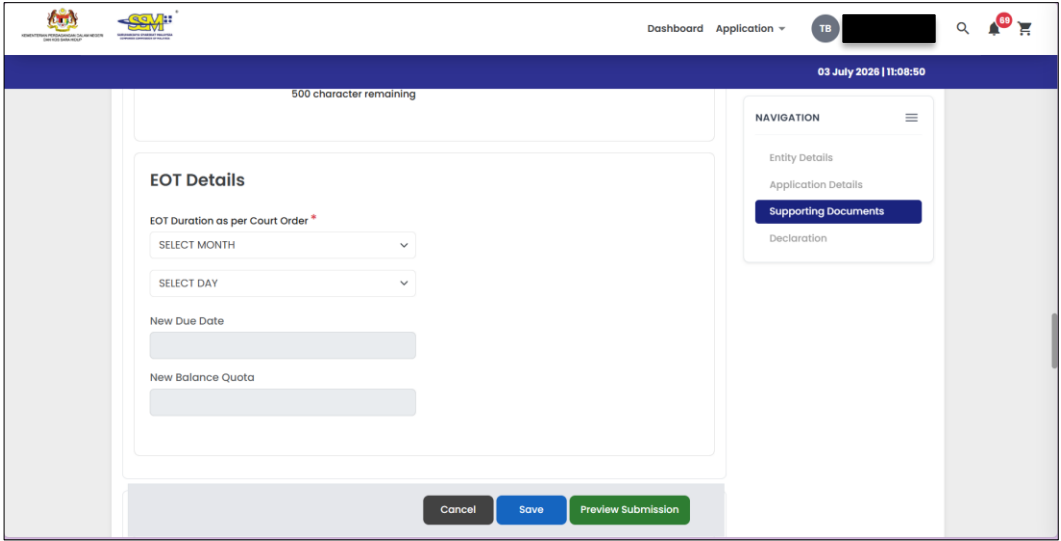
Field Num.	Description
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar. 
4.	Click Commons > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Registration of Company (ROC) 
6.	Lodger may select Old Registration No. or New Registration No. and enter <i><Entity No. based on the Entity No. Type></i>
7.	Click the Search button.

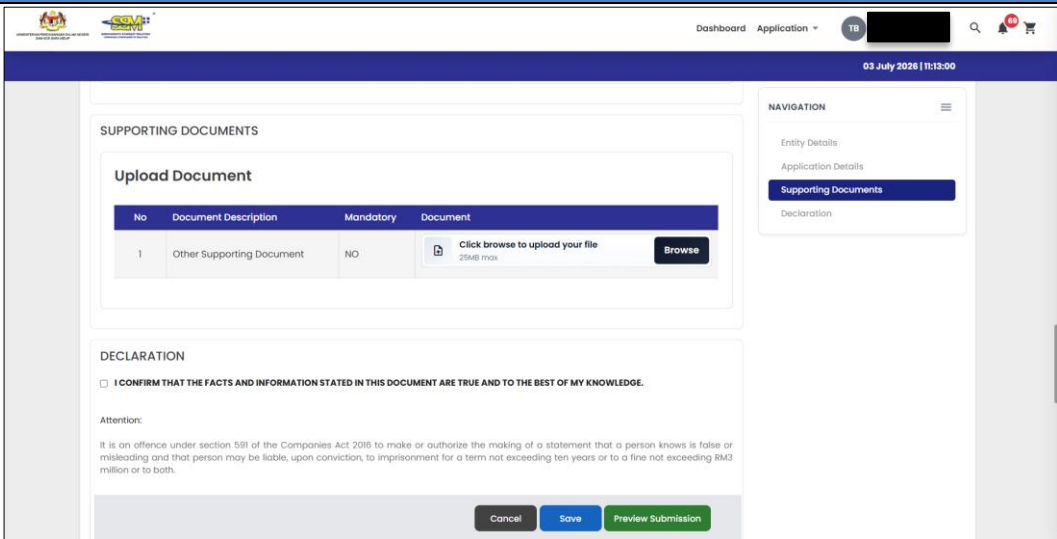
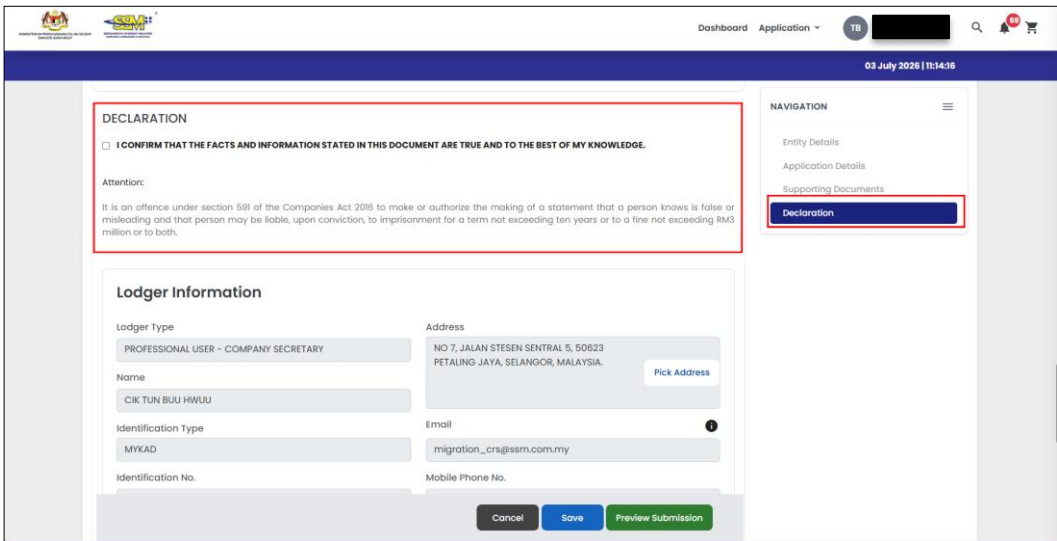
**proceed to with or without court order*

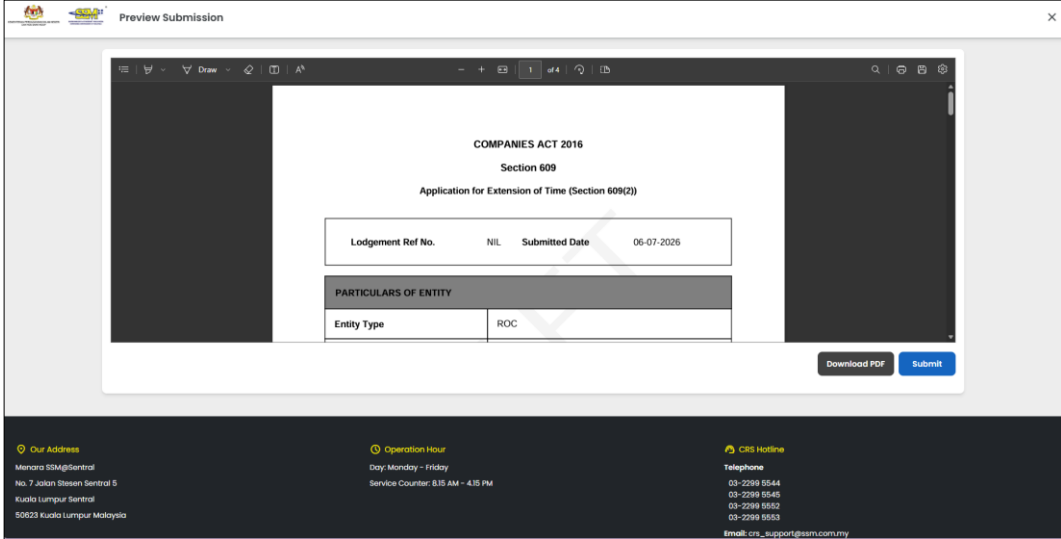
7.1.1 For Submission With Court Order

Continue to Step 8-14;

Field Num.	Description
8.	Scroll down to the Application Details section or use navigation tab on the right side. 
9.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select Corporate Intermediaries Registration> - Sub-Module <Select Sub-Module of Corporate Intermediaries Registration (CIR):> - Notification of Resignation of Auditor by Company (Section 282(2)); or - Notification of Cessation of Office as Auditor by Company (Section 278(1)) / (Section 277(2))> - Sections <Select Sections of Corporate Intermediaries Registration> <u>Submission Option</u> Submission Options <Select With Court Order>
10.	Enter the Court Order & EOT Details to fill in mandatory information. On Court Order Information, fill in the following details: Court Location*: <Dropdown> Date of Court Order*: <Date Picker> Court Order Number*: <Any Text> Time Frame to Comply with Court Order: <Select Month> Time Frame to Comply with Court Order: <Select Day> Court Order Details*: <Any 100 characters> Court Order Document*: <Browse>

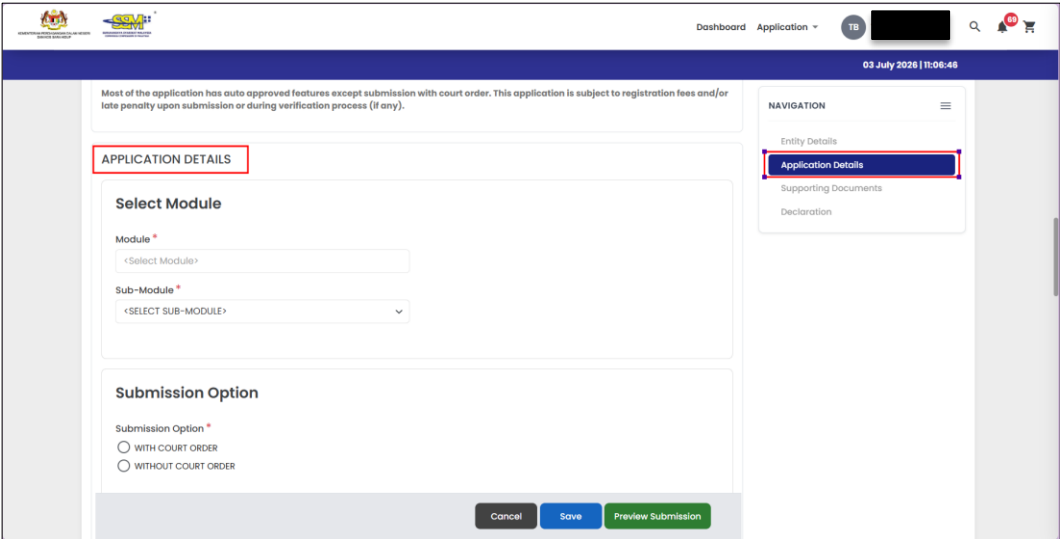
Field Num.	Description
	 EOT Details Complete the EOT Details section by providing the extension period granted in the Court Order. EOT Duration as per Court Order – Select the extension period by choosing the Month and Day based on the duration specified in the Court Order. Note: Ensure the selected Month and Day match the extension period granted in the Court Order. 
11.	Click the Supporting Document Section to upload any related documents.

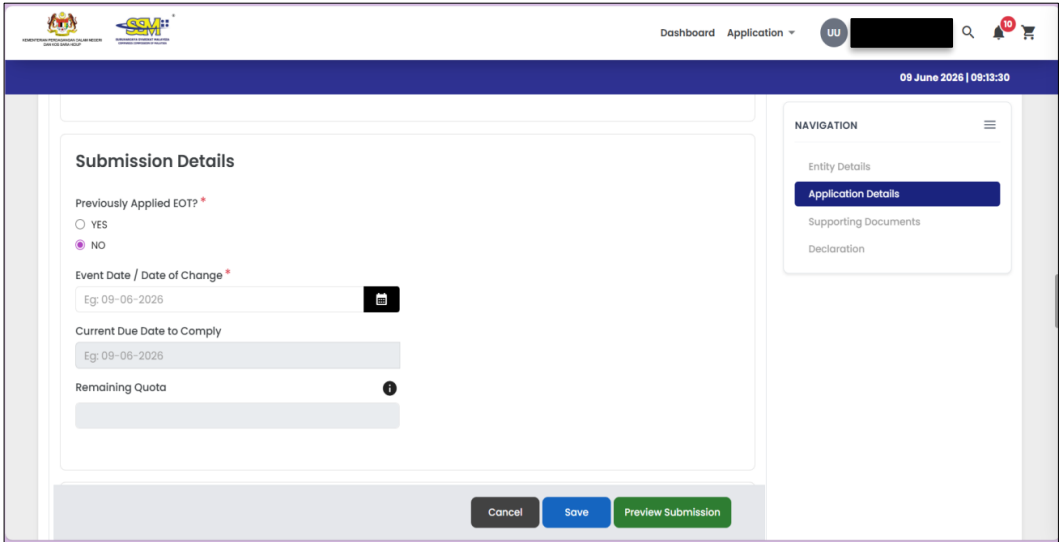
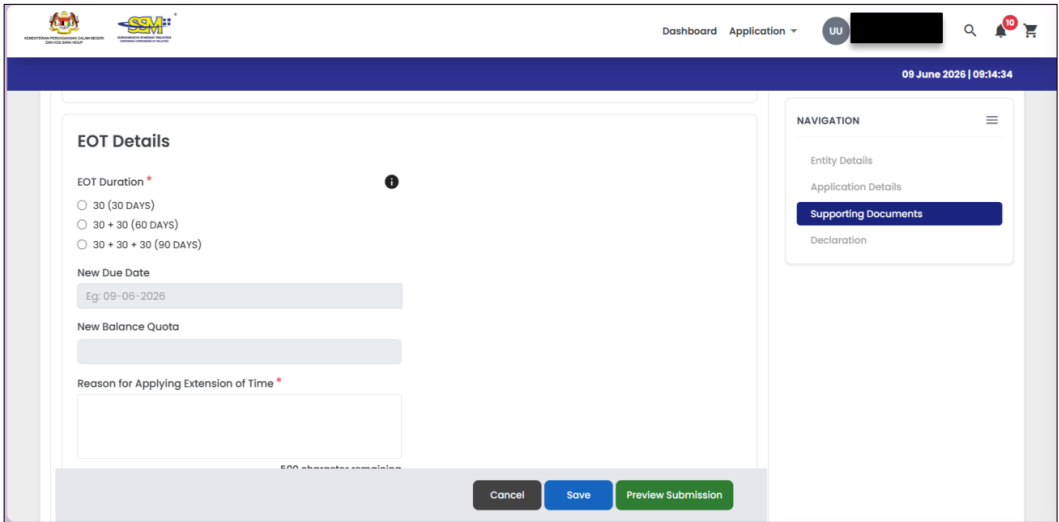
Field Num.	Description
	
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

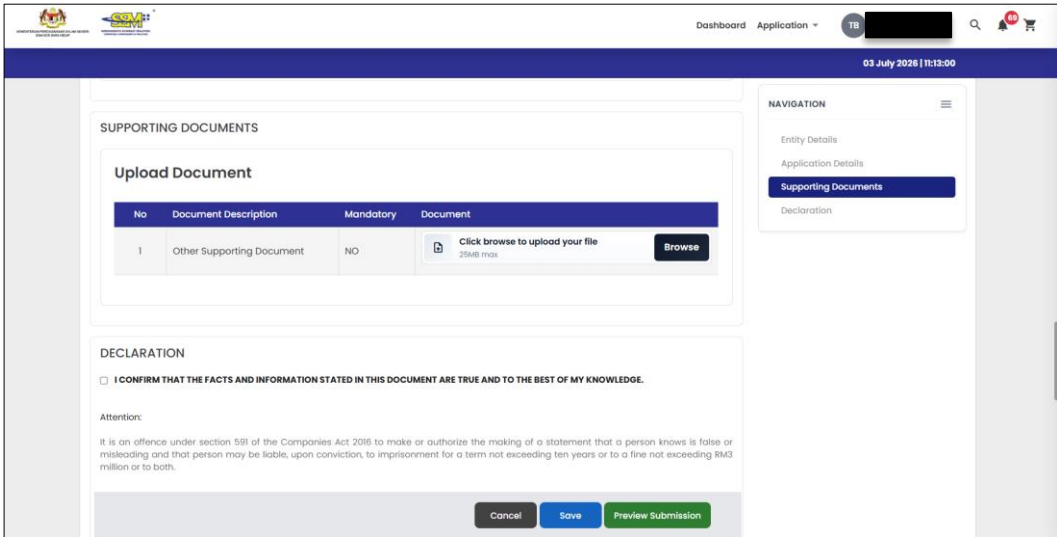
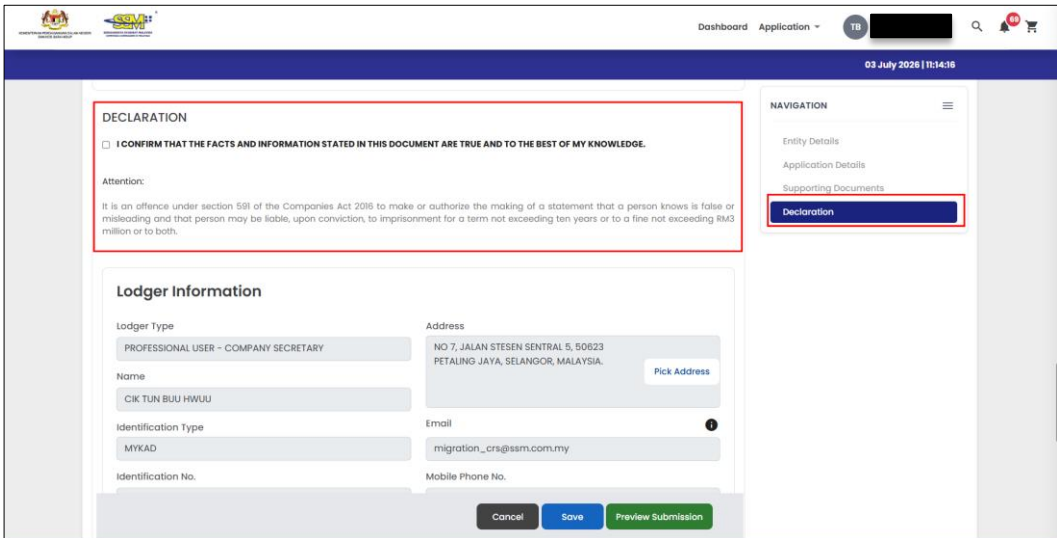
Field Num.	Description
	 Note: No payment is required. Upon submission, the application will be forwarded to the relevant officer for review and approval.
14.	<u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

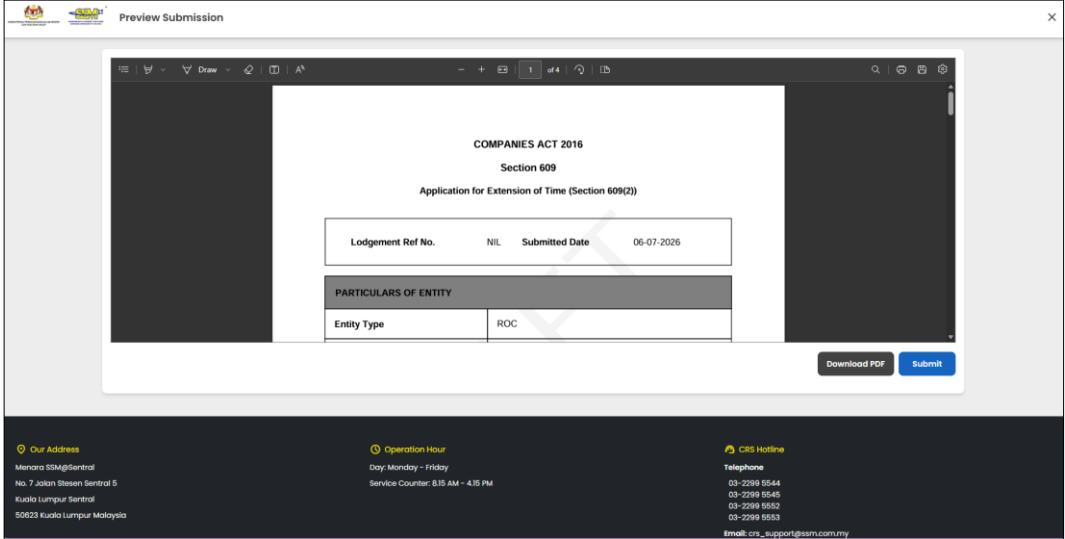
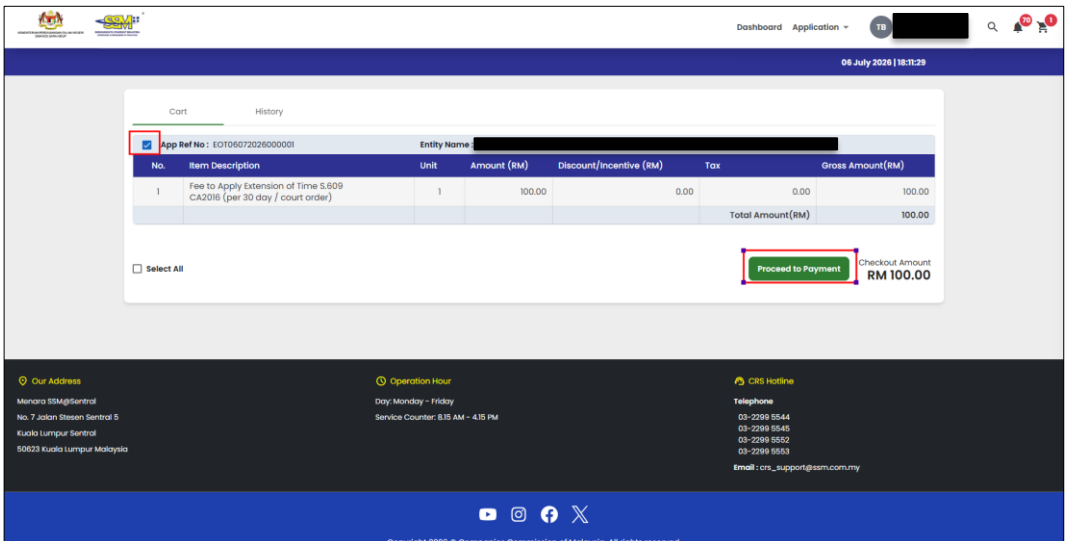
7.1.2 For Submission Without Court Order

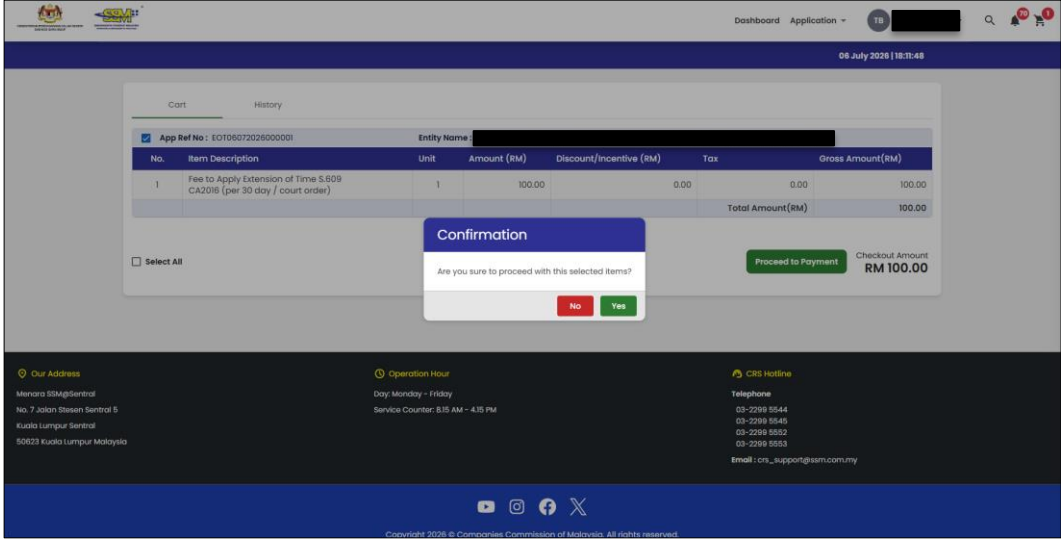
Continue to Step 11-19;

Field Num.	Description
11.	Scroll down to the Application Details section or use navigation tab on the right side. 
12.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select Corporate Intermediaries Registration> - Sub-Module <Select Sub-Module of Corporate Intermediaries Registration (CIR): - Notification of Resignation of Auditor by Company (Section 282(2)); or - Notification of Cessation of Office as Auditor by Company (Section 278(1)) / (Section 277(2))> - Sections <Select Sections of Corporate Intermediaries Registration> <u>Submission Option</u> Submission Options <Select Without Court Order>

Field Num.	Description
13.	Enter the Submission Details & EOT Details to fill in the mandatory information.  In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. • If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. • If No is selected the lodger must fill in event date/ date of change  In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: • 30 (30 DAYS) • 30 + 30 (60 DAYS) • 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.

Field Num.	Description
14.	Click the Supporting Document Section to upload any related documents. 
15.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
16.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

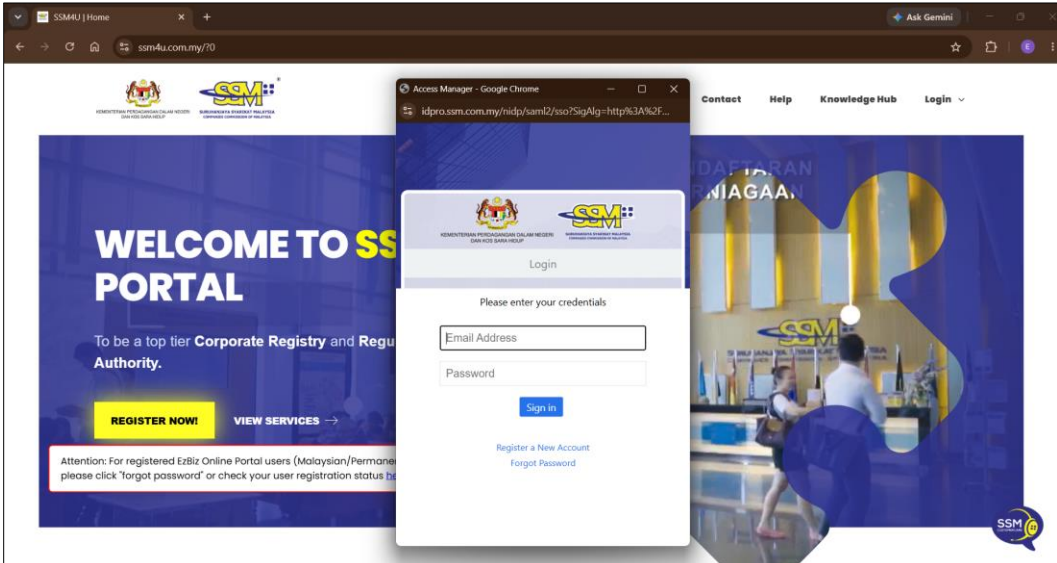
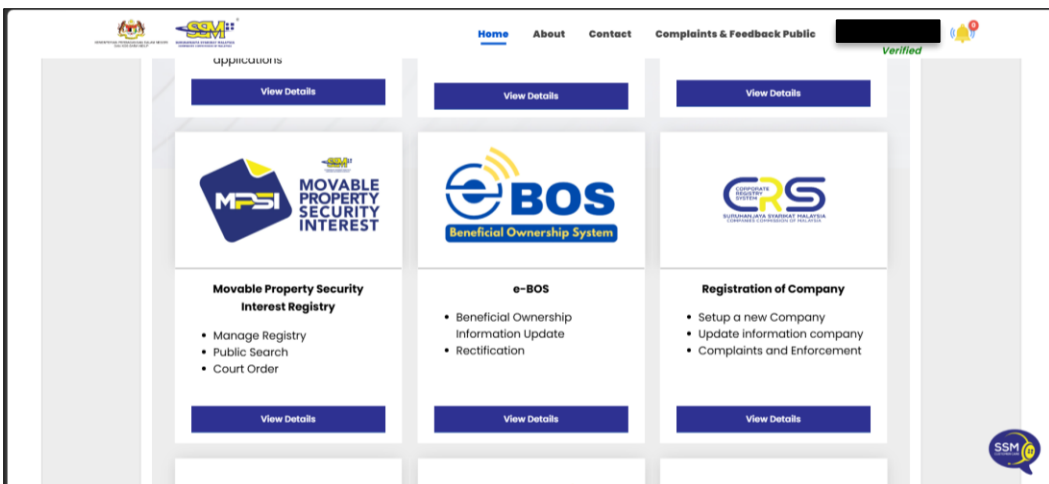
Field Num.	Description
	
17.	Check on selection to make payment. Click Proceed to Payment. 
18.	Click Yes.

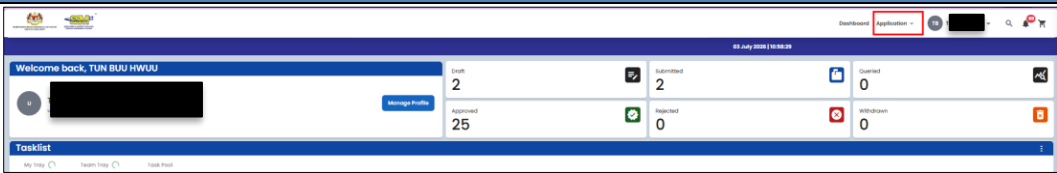
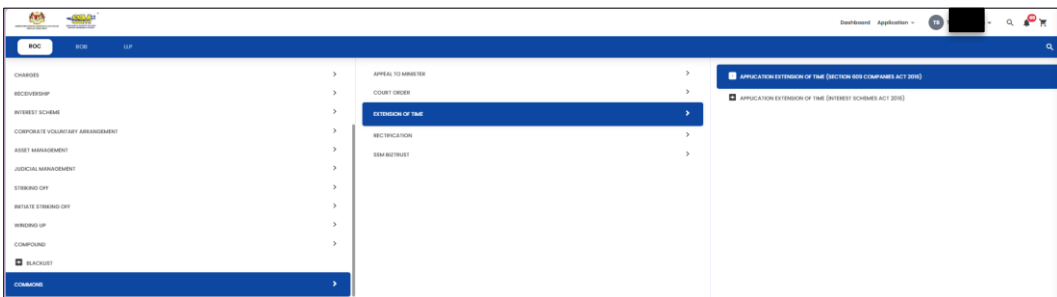
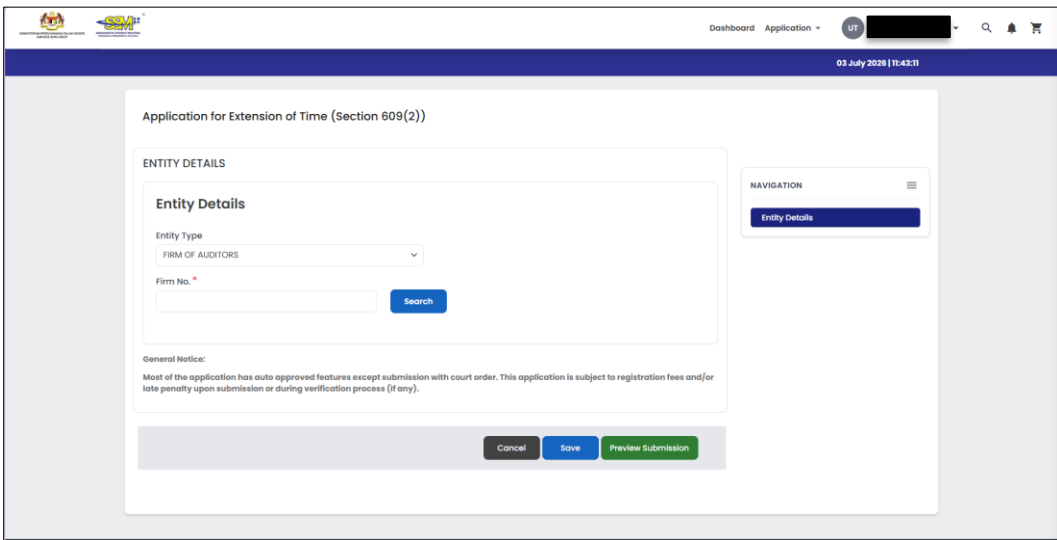
Field Num.	Description
	 NOTE: System directs the user to the payment screen.
19.	Make payment as instructed. Once the payment is successfully completed, the system will display a notification confirming that the payment has been processed successfully. NOTE: The application will be automatically approved upon successful submission. <u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

7.2 Firm of Auditor

Steps 1 – 7

Repeat step 1 to step 7 from the previous chapter (CIU) for the (CIR) sub-module EOT submission as follows:

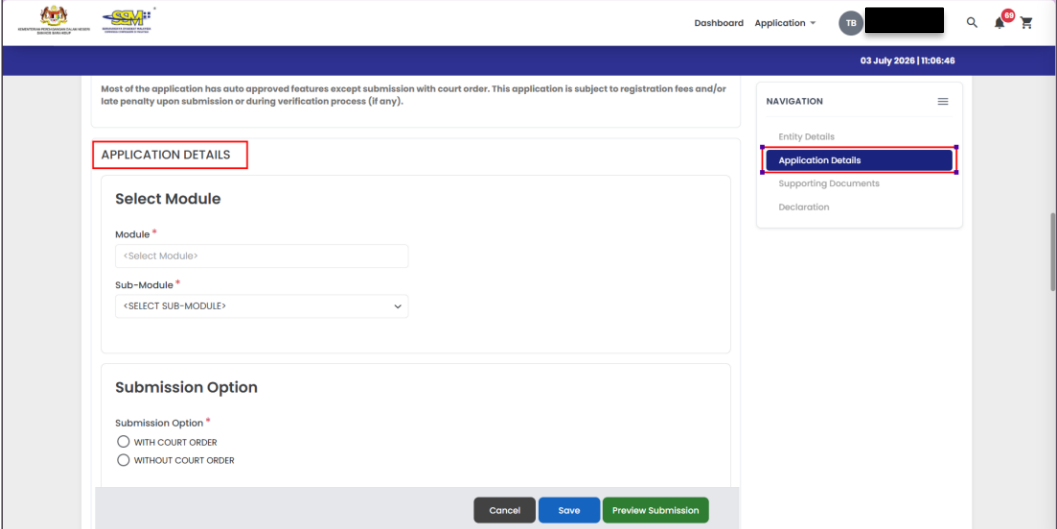
Field Num.	Description
1.	Login to SSM4U using your registered email address and the password you created for your SSM4U account. 
2.	Once you have successfully logged in to the SSM4U portal, click on the "CRS" icon to access the CRS system. 
3.	From the Dashboard, navigate to the Application menu in the Navigation Bar.

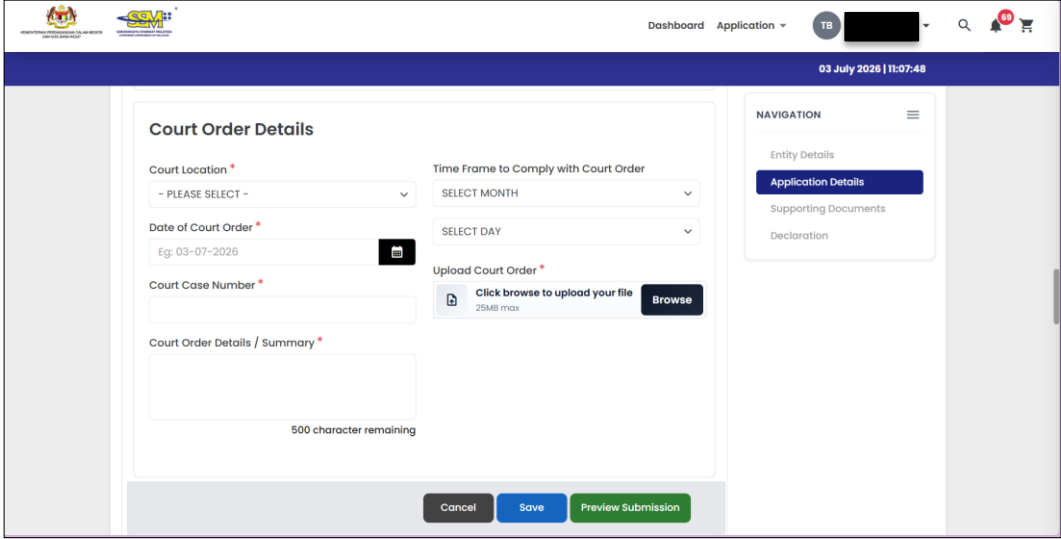
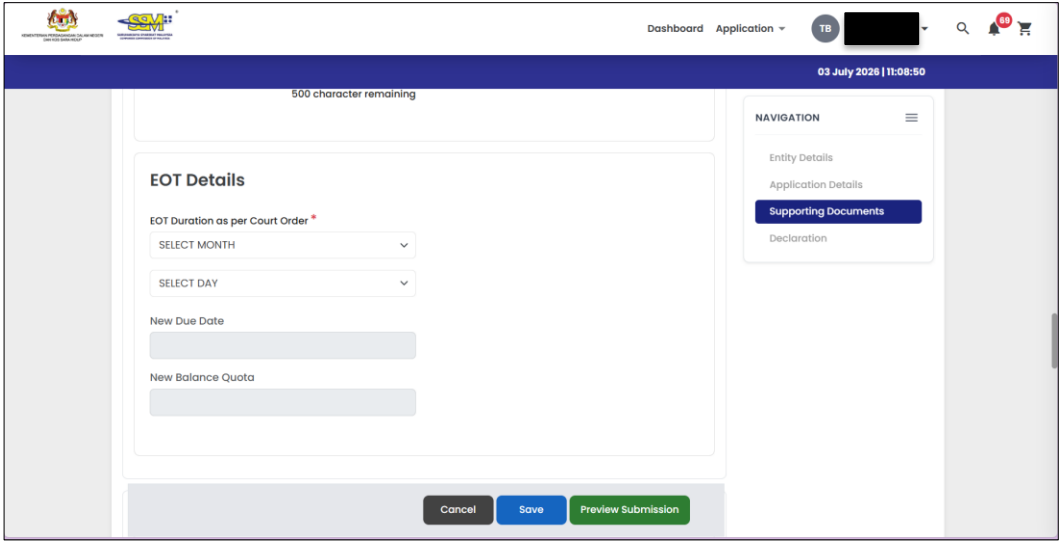
Field Num.	Description
	
4.	Click Commons > Extension of Time > Application Extension of Time (Section 609 Companies Act 2016) 
5.	On the Entity Type field, select the Firm of Auditors. 
6.	Lodger may enter the Firm No.
7.	Click the Search button.

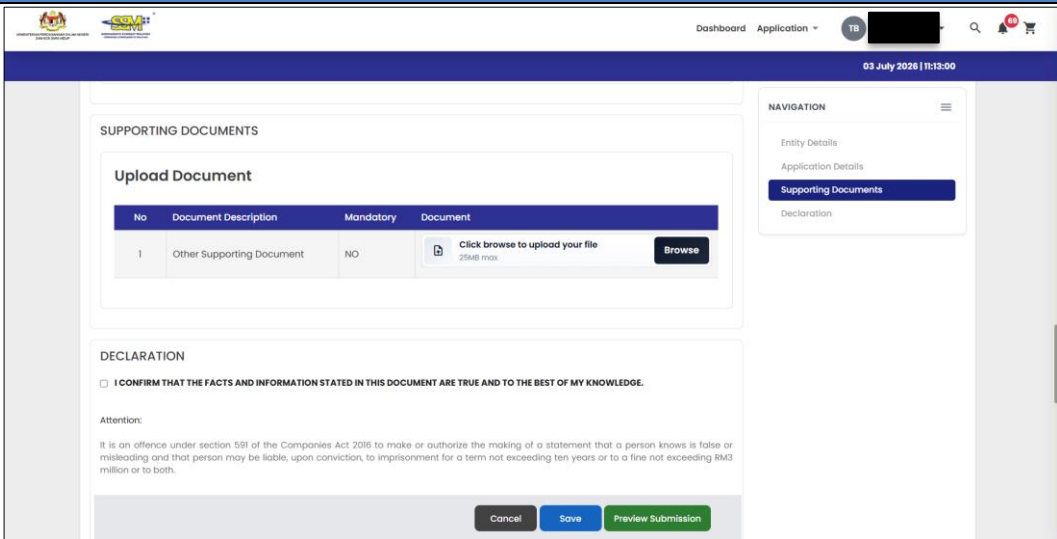
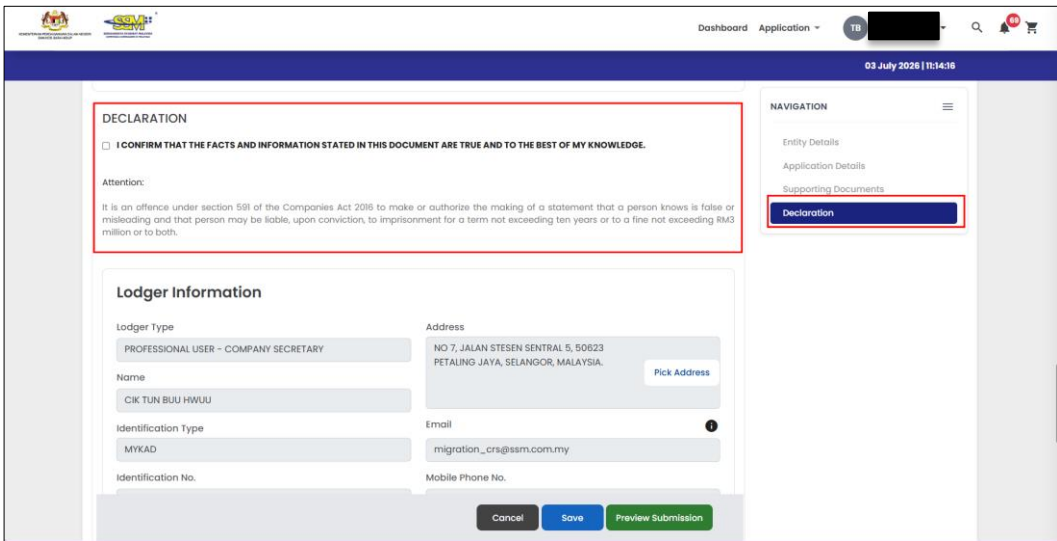
**proceed to with or without court order*

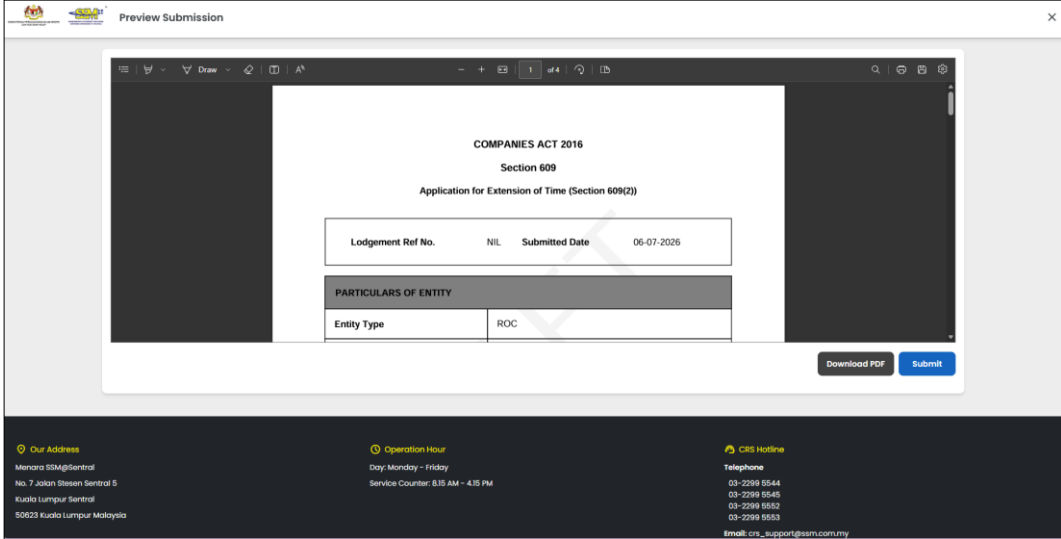
7.2.1 For Submission With Court Order

Continue to Step 8-14;

Field Num.	Description
8.	Scroll down to the Application Details section or use navigation tab on the right side. 
9.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select Corporate Intermediaries Registration> - Sub-Module <Select Sub-Module of Corporate Intermediaries Registration: - Notification of Changes in the Particulars of Firm of Auditors (Section 265(4)); - Request to be Firm Of Auditor Partner (Section 265(4)); or - Cessation Of Office By Auditor (Section 284)> - Sections <Select Sections of Corporate Intermediaries Registration> <u>Submission Option</u> Submission Options <Select With Court Order>
10.	Enter the Court Order & EOT Details to fill in the mandatory information. On the Court Order Information, fill in the following details: Court Location*: <Dropdown> Date of Court Order*: <Date Picker> Court Order Number*: <Any Text> Time Frame to Comply with Court Order: <Select Month> Time Frame to Comply with Court Order: <Select Day> Court Order Details*: <Any 100 characters> Court Order Document*: <Browse>

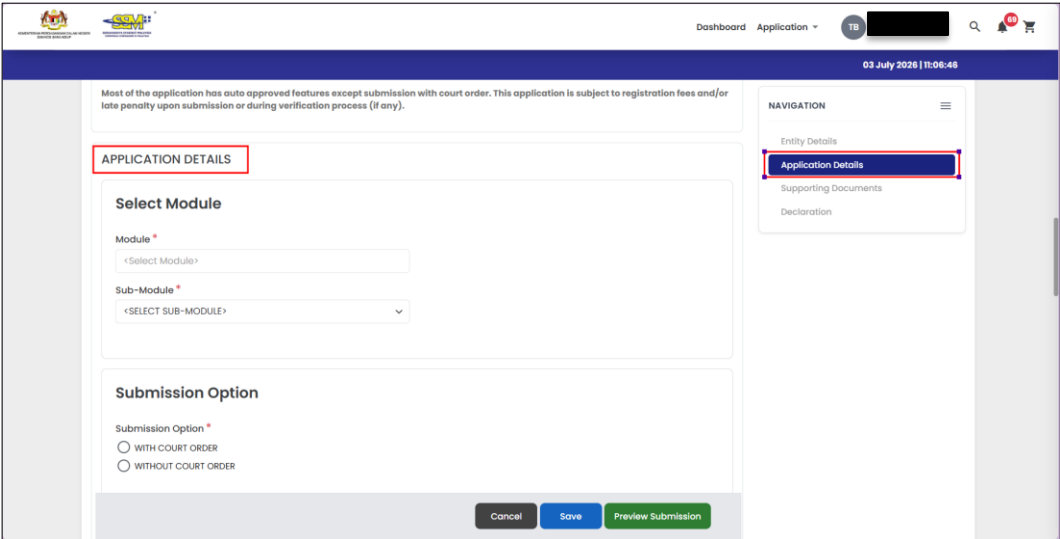
Field Num.	Description
	 EOT Details Complete the EOT Details section by providing the extension period granted in the Court Order. EOT Duration as per Court Order – Select the extension period by choosing the Month and Day based on the duration specified in the Court Order. Note: Ensure the selected Month and Day match the extension period granted in the Court Order. 
11.	Click the Supporting Document Section to upload any related documents.

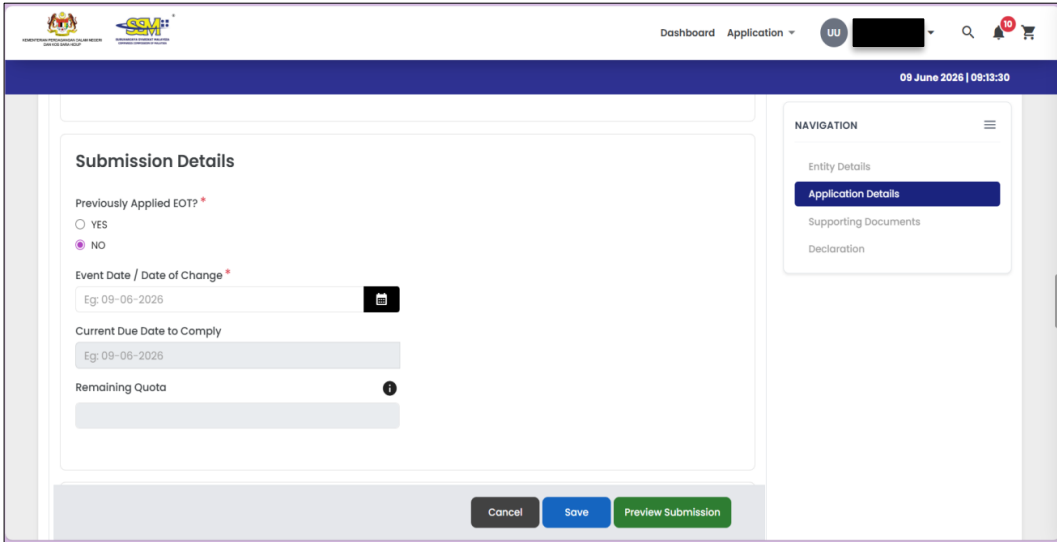
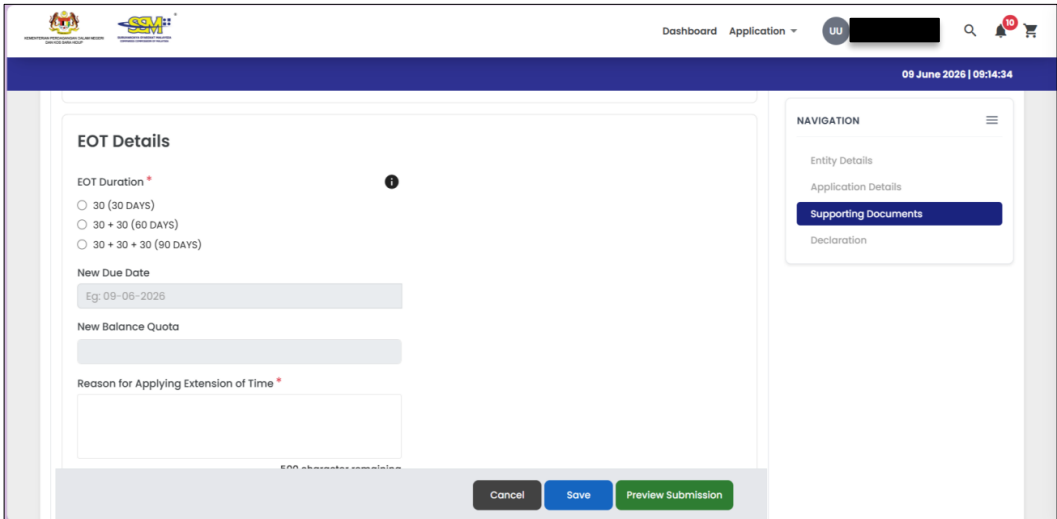
Field Num.	Description
	
12.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
13.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

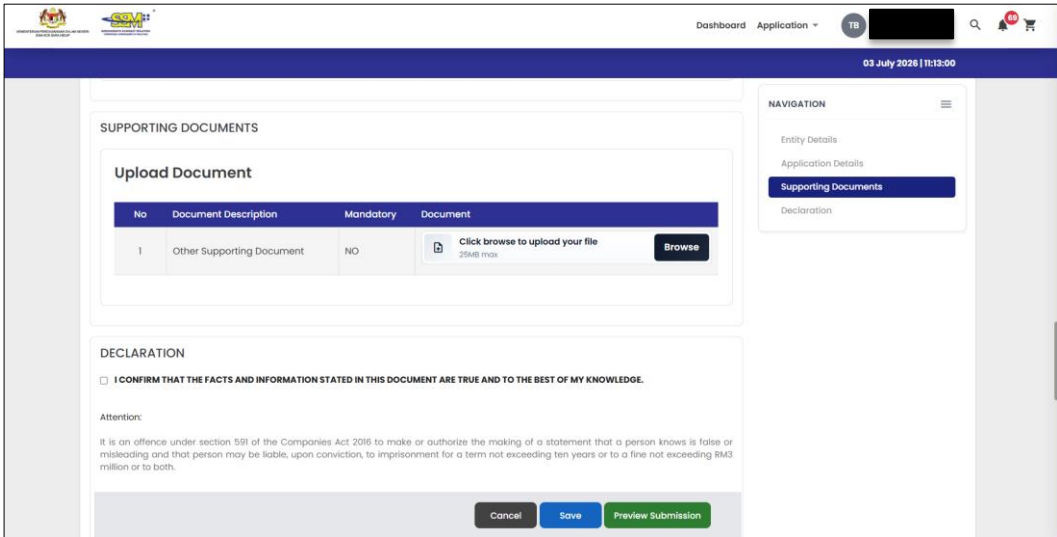
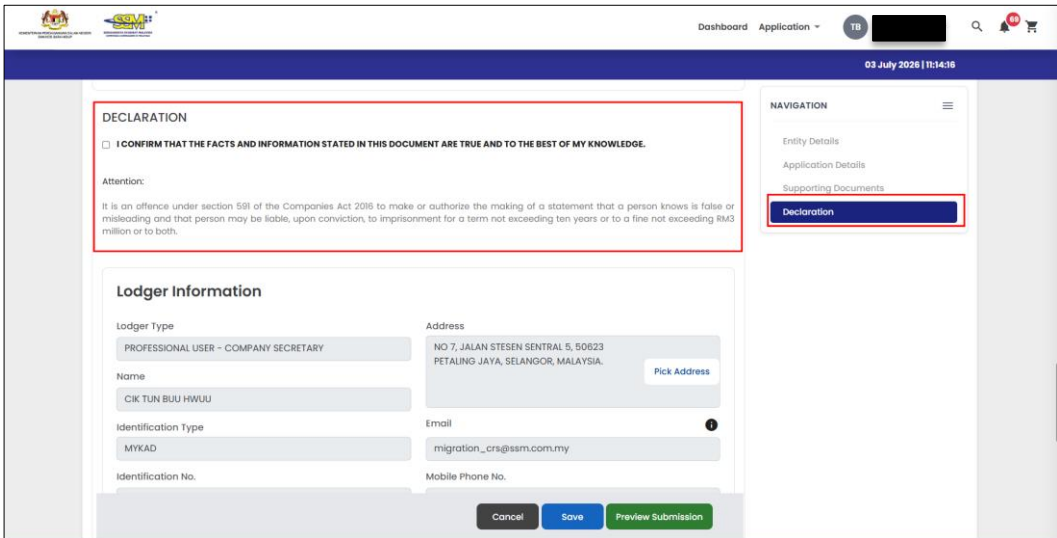
Field Num.	Description
	 Note: No payment is required. Upon submission, the application will be forwarded to the relevant officer for review and approval.
14.	<u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

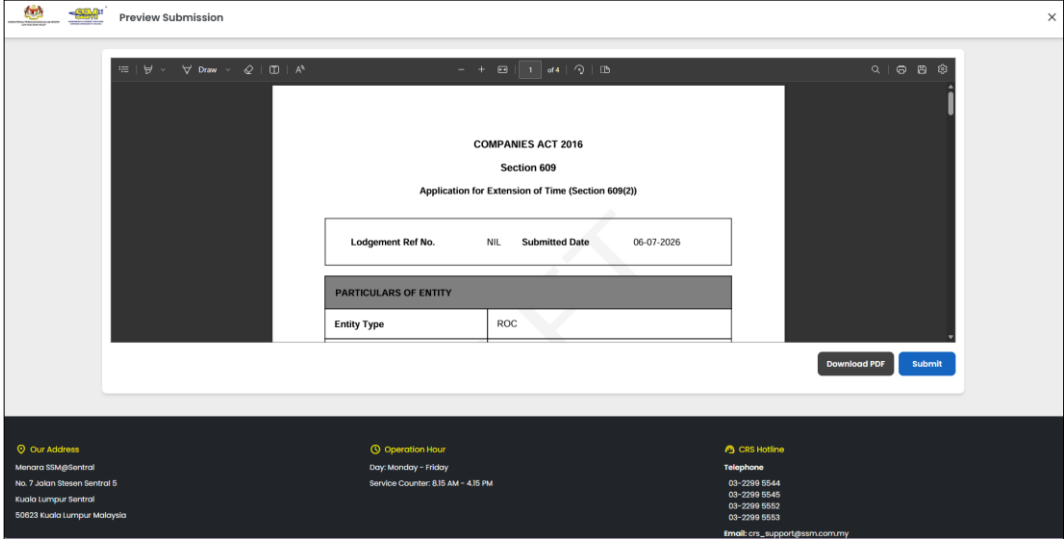
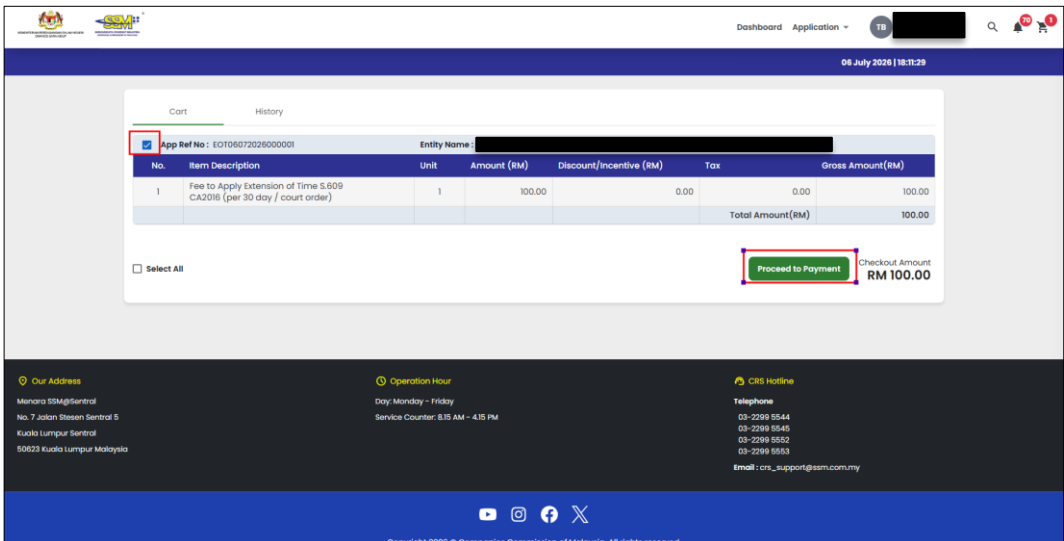
7.2.2 For Submission Without Court Order

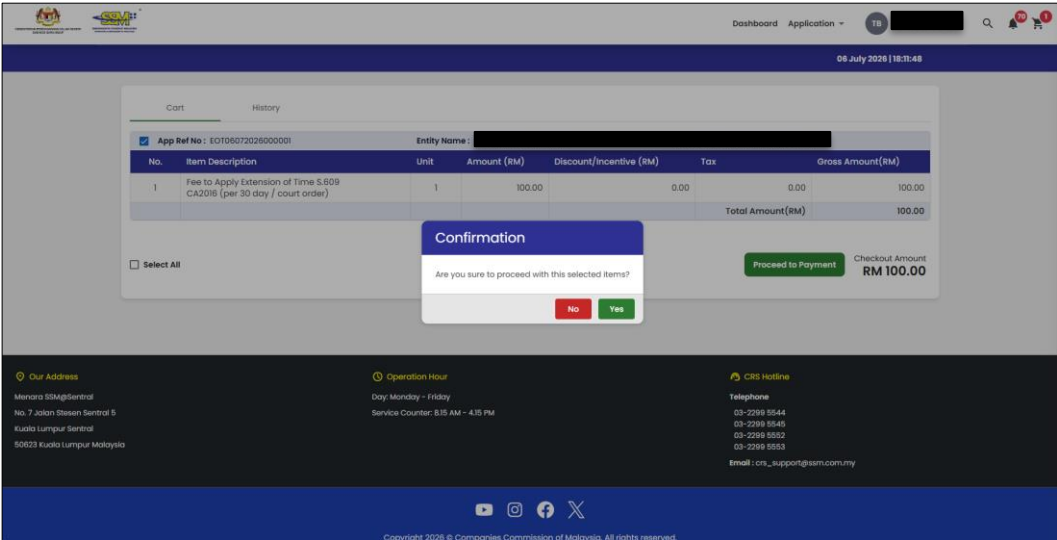
Continue to Step 11-19;

Field Num.	Description
11.	Scroll down to the Application Details section or use navigation tab on the right side. 
12.	From the Application Details section, select the following options: <u>Select Related Module</u> - Module <Select <i>Corporate Intermediaries Registration</i>> - Sub-Module <Select <i>Sub-Module of Corporate Intermediaries Registration:</i> - Notification of Changes in the Particulars of Firm of Auditors (Section 265(4)); - Request to be Firm Of Auditor Partner (Section 265(4)); or - Cessation Of Office By Auditor (Section 284)> - Sections <Select <i>Sections of Corporate Intermediaries Registration</i>> <u>Submission Option</u> Submission Options <Select <i>Without Court Order</i>>

Field Num.	Description
13.	Enter the Submission Details & EOT Details to fill in mandatory information.  In the Submission Details section, the lodger must indicate whether the current application is related to a previously submitted Extension of Time (EOT) application by selecting Yes or No. • If Yes is selected, the lodger must provide the previous Approve EOT reference number then click check. • If No is selected the lodger must fill in event date/ date of change  In the EOT Details section, the lodger must select the Extension of Time (EOT) duration from the available options, as follows: • 30 (30 DAYS) • 30 + 30 (60 DAYS) • 30 + 30 + 30 (90 DAYS) The selected duration will determine the fee for the Extension of Time (EOT) application.

Field Num.	Description
14.	Click the Supporting Document Section to upload any related documents. 
15.	Click the Declaration box in the menu on the right side, then tick the Declaration checkbox.  Read the declaration, then select the Declaration checkbox to confirm your acceptance. Next, click Preview Submission to review the application details before submission.
16.	Click Download PDF to download a copy of the application. Once completed, click Submit to submit the application.

Field Num.	Description
	
17.	Check on selection to make payment. Click Proceed to Payment. 
18.	Click Yes.

Field Num.	Description
	 NOTE: System directs the user to the payment screen.
19.	Make payment as instructed. Once the payment is successfully completed, the system will display a notification confirming that the payment has been processed successfully. NOTE: The application will be automatically approved upon successful submission. <u>Impact of Extension of Time (EOT)</u> Upon approval of the Extension of Time (EOT) application, the approved extension period will be reflected in the relevant module. The system will use the approved extended due date when determining whether late lodgement fees are applicable. If the lodgement is submitted within the approved EOT period, no late lodgement fee will be imposed. If the lodgement is submitted after the approved EOT period has expired, the applicable late lodgement fee will be calculated based on the approved extended due date. The EOT extends only the original due date and does not exempt the company from late lodgement fees for submissions made after the approved extension period.

Disclaimer: The information contained in this guide is intended to assist users in understanding the processes and procedures relating to the use of the Corporate Registry System (CRS). The Companies Commission of Malaysia (SSM) reserves the right to revise, update and/or amend the contents of this guide from time to time without prior notice. Users are advised to refer to the relevant provisions of law, circulars, guidelines, practice notes and practice directives that are currently in force. Users may refer to SSM's official website at www.ssm.com.my.