

<b>Important Compliance Dates</b>	
<b>Statutory payments</b>	<b>Due and payable by</b>
EPF contributions	15 <sup>th</sup> of the following month
SOCSO contributions	30 <sup>th</sup> of the following month
PCB deductions	10 <sup>th</sup> of the following month
Sales Tax and Service Tax	28 <sup>th</sup> of the following month of the tax period
Income tax - instalment payments for companies	10 <sup>th</sup> of the month
Income tax – instalment payments for individuals	30 <sup>th</sup> of the month
Income tax – final payment for companies	Last day of the seventh month after the end of the basis period / financial period
Quit Rent for properties	May 31 <sup>st</sup> of each calendar year
Assessment for properties	End February and end August for each half of the calendar year
<b>Filing of forms</b>	<b>Date to be filed each year</b>
Annual Return	Within one calendar month after the Annual General Meeting
Income Tax – Form E – Return of Remuneration by an Employer	30 days from the date of issue
Income Tax – Form P – Partnership	30 April
Income Tax – Form B – Individuals	30 April
Income Tax – Form M – Non-residents	30 April
Income Tax – Form C - Companies	Seven months after the end of the basis period / financial period
Income Tax – Form T – Trust / Estates / Co-operatives	Seven months after the end of the basis period / financial period

<b>Notification to Inland Revenue Board</b>	
Chargeability to tax	15 April or two months from the date of arrival in Malaysia
Estimation of tax payable – new companies	Within three months of commencement of operations
Estimation of tax payable by companies	Not later than thirty days before the beginning of the basis period / financial period
Employment of staff – CP22	Within one month from commencement of employment
Staff Leaving – CP22A /21 – applicable to staff retiring permanently or individuals leaving the country	One month before cessation of employment
	(Retention of pay – 90 days or the receipt of tax clearance whichever is earlier)
Change of address	Within three months of the change