

Statutory payments	Due and payable by
EPF contributions	15 th of the following month
SOCSSO contributions	15 th of the following month
EIS contributions	15 th of the following month
Monthly tax deductions (MTD) from salary	15 th of the following month
Income tax - monthly instalment (CP204)	15 th of the following month
Income tax – final payment for companies	Last day of the seventh (7 th) month after the end of the financial period
Quit Rent for properties	31 May of each calendar year
Assessment for properties	End of February and end of August for each half of the calendar year

Filing of forms	Date to be filed each year
Annual return	Each calendar year not later than thirty days from the anniversary of its incorporation date
Financial statements	Financial statements ready to circulate to members within six months of its financial year end and to be filed within thirty (30) days from the date the financial statements are circulated to its members or within thirty (30) days from its annual general meeting
Employer Tax Return (Form E)	31 March of each calendar year
Income Tax Return: Form C – Companies Form T – Trust and Cooperatives Form PT – Limited Liability Partnership	Seven months after the end of the financial period
Form BE – Individual Form B – Individual Form M – Non-resident Form P – Partnership Form TP – Estate and Association Form TF – Association	30 April (No business source) 30 June (Business source)
Estimate of tax payable for companies (CP204)	30 days before the beginning of the basis period
Variation to estimate of tax payable for Companies / Trust Bodies / Cooperatives (CP204A) First revision Second and final revision	Sixth month of the basis period Ninth month of the basis period
Variation to estimate of tax payable for individual	30 June



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The firm's Privacy Statement is available for viewing at the office of **ASQ Secretarial Services Sdn Bhd** and at <http://www.asq.com.my>.

ASQ Secretarial Services Sdn Bhd Company No.: 532332P

Suite 15.08, Level 15, City Square Office Tower, 106-108 Jalan Wong Ah Fook, 80000 Johor Bahru, Malaysia.

Tel.: 60 7 2670202; E-mail: admin@asq.com.my; Website: <http://www.asq.com.my>.

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