

## Important Due Dates to REMEMBER

| Financial Year End | Submission of Estimate of Tax Payable (CP 204) | Commencement of Monthly Instalment Payments | First Revision of Estimate of Tax Payable (CP 204A) | Second and Final Revision of Estimate of Tax Payable (CP 204A) | Filing of Income Tax Return (e-C) | Final Tax Payment for e-C |
|--------------------|--|---|---|--|-----------------------------------|---------------------------|
| January 31         | December 31                                    | March 15                                    | July 31   | October 31   | August 31                         | August 31                 |
| February 28/29     | January 31                                     | April 15                                    | August 31   | November 30  | September 30                      | September 30              |
| March 31           | February 28/29                                 | May 15                                      | September 30  | December 31  | October 31                        | October 31                |
| April 30           | March 31                                       | June 15                                     | October 31  | January 31   | November 30                       | November 30               |
| May 31             | April 30                                       | July 15                                     | November 30   | February 28/29   | December 31                       | December 31               |
| June 30            | May 31   | August 15                                   | December 31   | March 31   | January 31                        | January 31                |
| July 31            | June 30  | September 15                                | January 31  | April 30   | February 28/29                    | February 28/29            |
| August 31          | July 31  | October 15                                  | February 28/29                                      | May 31   | March 31                          | March 31                  |
| September 30       | August 31                                      | November 15                                 | March 31  | June 30  | April 30                          | April 30                  |
| October 31         | September 30                                   | December 15                                 | April 30  | July 31  | May 31                            | May 31                    |
| November 30        | October 31                                     | January 15                                  | May 31  | August 31  | June 30                           | June 30                   |
| December 31        | November 30                                    | February 15                                 | June 30   | September 30   | July 31                           | July 31                   |

With effect from Year of Assessment (Y/A) 2018, the tax estimate (CP 204) or revised tax estimate (CP 204A) must be submitted by way of an electronic medium or electronic transmission.

The onus is on you to comply with the legislation.



### Disclaimer

The information contained in the article is for guidance only and is not exhaustive. The information is provided gratuitously and without liability. **ASQ Tax Services Sdn Bhd** shall not be liable for any loss or damage caused by the usage of or reliance on the information and guidance provided in this article and other information provided on the **ASQ Tax Services Sdn Bhd** website. **Professional advice and assistance must always be obtained before you act on any of the guidance provided.** Please refer to the respective source of information, legislation and the regulatory authorities for authoritative guidance.

### Privacy Statement

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

**ASQ Tax Services Sdn Bhd** Company No.: 427833K

Suite 15.07, 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](mailto:admin@asq.com.my); Website: <http://www.asq.com.my>.

2019-04-23