

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
HRDF 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
Renewal of business registration (sole proprietorship / partnership)	Within 30 days before the date of expiry of the registration or the previous renewal

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	To circulate the financial statements to the members within six month of the financial year end and to lodge within 30 days from the date of circulation.
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) - New company - Existing company	- Within 3 months from the date of commencement of operations - 30 days before the beginning of the basis period
Variation to estimate of tax payable (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
Notification of Country-by-Country Reporting (CbCR) - Filing of CbCR - Notification as reporting entity - Notification as non-reporting entity	- No later than 12 months from the close of the financial year - On or before the last day of the reporting financial year - On or before the last day of the reporting financial year



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