



eNewsletter 08/2022: 2023 MALAYSIAN TAX CALENDAR

DIRECT TAX (CORPORATE AND BUSINESS TAX) TYPE OF RETURN

Form e-C

Corporate Tax Return

Within 7 months from the date following the close of the accounting period

Form e-CP204

Estimate of Corporate Tax Payable

For new company –
Within 3 months from the date of commencement of operations

For existing company –
30 days before the beginning of the basis period for a year of assessment (“YA”)

Form e-CP204A

Variation of Estimated Corporate Tax Payable

In the 6th and 9th months of the basis period for a YA

Form CP204B

Notification of Change in Accounting Period

Accounting period shortened –
30 days before the end of the new accounting period

Accounting period extended –
30 days before the end of the original accounting period

Form e-P / P

Partnership Tax Return

By 30 June of the following year

TYPE OF PAYMENT

Form CP207

Corporate Tax Instalments

By the 15th day of every month beginning from the 2nd month of the basis period for a YA

Form CP207

Balance of Corporate Tax Payable

Last day of the 7th month from the financial year end



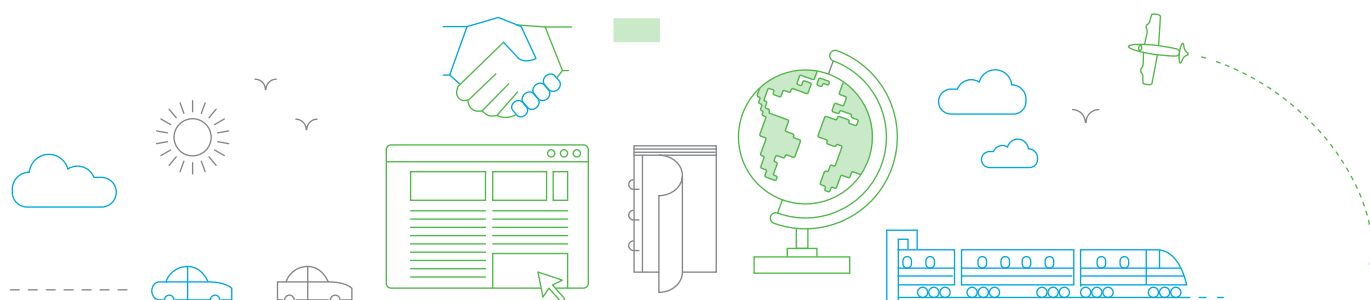
EMPLOYMENT / PERSONAL TAX

TYPE OF RETURN

Form e-BE / BE Personal Tax Return for Resident Individuals	Form e-B / B Personal Tax Return for Resident Individuals	Form e-M / M Personal Tax Return for Non-Resident Individuals	Form CP502 Amendment to Bi-Monthly Personal Tax Instalments
By 30 April of the following year (without business income)	By 30 June of the following year (with business income)	By 30 April of the following year (without business income) By 30 June of the following year (with business income)	By 30 June of the year

TYPE OF PAYMENT

<p>Balance of Personal Tax Payable</p> <p>By 30 April of the following year (without business income)</p> <p>By 30 June of the following year (with business income)</p>	<p>Form CP500</p> <p>Bi-Monthly Personal Tax Instalments</p> <p>Within 30 days from the date payable, commencing from 1st of March until 1st of January of the following year</p>
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EMPLOYER TAX

TYPE OF RETURN / PAYMENT

Form e-E / E

Employer Tax Return

By 31 March of the following year

Form EA

Statement of Remuneration from Employment

By the last day of February of the following year

Form CP58

Statement of Monetary and Non-Monetary Incentive Payment to Agent, Dealer or Distributor ("ADD")

By 31 March of the following year

Form CP107D

Payment in Monetary Form to ADD exceeding RM100,000 in preceding YA

Last day of the following month of paying / crediting the ADD

Form CP39

Monthly Tax Deduction from Employee's Remuneration

By the 15th day of the following month

INDIRECT TAX

TYPE OF RETURN / PAYMENT

Form SST-02

Sales and Services Tax (“SST”) for Taxable Persons

Last day of the following month after the end of the taxable period; or

30 days from the end of the taxable period (for varied taxable period)

Form SST-02A

Imported Services Tax for Non-Taxable Persons

Last day of the following month after the month in which payment is made or invoice is received, whichever is earlier

Form DST-02

Foreign Digital Service Providers

Last day of the following month after the end of the taxable period

STAMP DUTY

TYPE OF DUTY

Fixed Duty

Within 30 days from the date of document/ instrument executed/signed in Malaysia

Ad Valorem Duty

Within 30 days after document/instrument first received in Malaysia if it was executed outside Malaysia

REAL PROPERTY GAINS TAX

TYPE OF RETURN / PAYMENT

Form CKHT 1A

Disposal of Real Property

Within 60 days from the date of disposal of real property

Form CKHT 1B

Disposal of Shares in Real Property Companies (“RPC”)

Within 60 days from the date of disposal of shares in RPC

Form CKHT 2A

Acquisition of Real Property / Shares in RPC

Within 60 days from the date of acquisition of real property / shares in RPC

Form CKHT 502

Retention Sum by Acquirer of a Chargeable Asset

Within 60 days from the date of disposal of real property / shares in RPC

OTHERS

TYPE OF RETURN / PAYMENT

Transfer Pricing ("TP") Documentation

Within 14 days upon request by the Inland Revenue Board ("IRB")

Form e-C

Country-by-Country Reporting ("CbCR")

Reporting entity –
Within 12 months from the close of financial year end

Non-reporting entity –
Within 7 months from the date following the close of the accounting period

Withholding Tax Payment to Non-Residents in terms of: -

Form CP37D

Special Classes of
Income (Note)

Form CP37

Royalty / Interest

Form CP37F

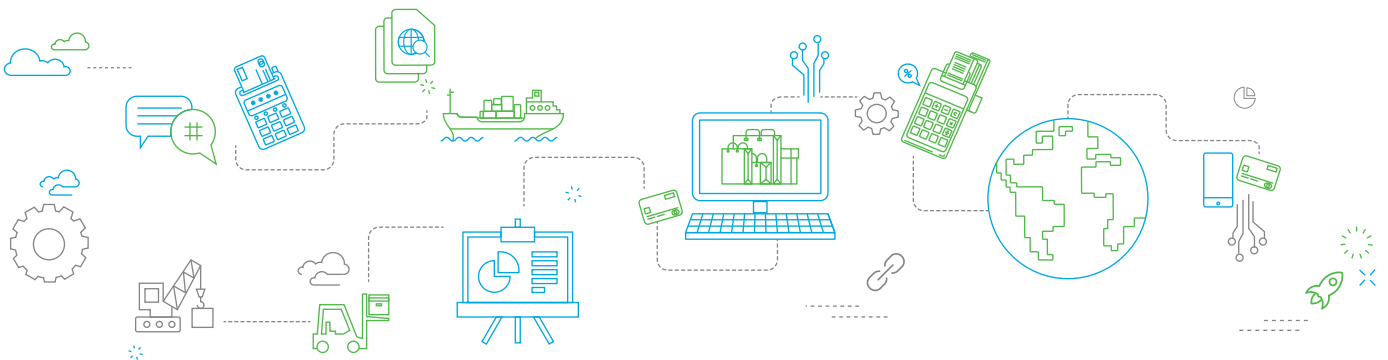
Income under Paragraph
4(f)

Form CP37A

Contract Payment

Within 1 month of payment / crediting the non-resident, whichever is earlier

Note: Examples of special classes of income - Technical fees, management service fees, rental of moveable properties, other services etc.



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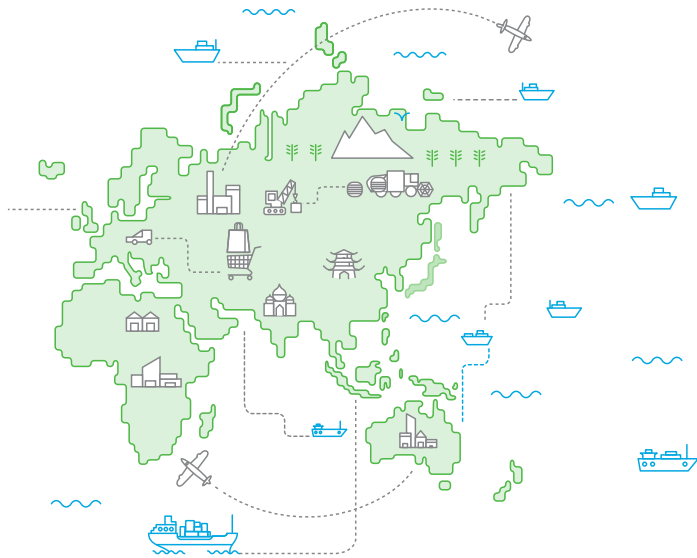
Transfer Pricing



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