



# MALAYSIAN TAX CALENDAR 马来西亚税收日历

## Form C

Corporate Tax Return  
企业所得税申报表

Within 7 months from the date following the close of the accounting period  
财政年度结束后的7个月以内

## Form E

Employer Tax Return  
雇主申报表

By 31 March of the following year  
来年的3月31日之前

## Form EA

To deliver Form EA to employee  
提供员工年度薪酬表 (Form EA)

By the last day of February of the following year  
来年2月的最后一天

## Form BE

Personal Tax Return, without business income  
个人申报表，没经商例如：受薪者

By 30 April of the following year  
来年4月30日之前

## Form B

Personal Tax Return, with business income such as sole proprietor  
个人申报表，有经商例如：独资经营者

By 30 June of the following year  
来年的6月30日之前

## Form P

Partnership Tax Return  
合伙关系申报表

By 30 June of the following year  
来年的6月30日之前

## Deductions from Remuneration 薪酬扣除 (代扣代缴)

Employers must remit to the Inland Revenue Board of Malaysia ("IRBM") the tax deducted from employee's remuneration  
雇主必须将从雇员薪酬中扣除的税额汇给马来西亚内陆税收局 ("内陆税收局")

- As directed by the IRBM 按照内陆税收局所作出的列表
- Under the Monthly Tax Deductions ("MTD") Scheme 按照每月税额预扣的列表

By the 15<sup>th</sup> day of the following month  
在下一个月的第15天之前

## CP204

Estimate of Corporate Tax Payable  
企业估计应纳税额

Within 3 months from the date of commencement of operations, only if the basis period for that year is not less than 6 months.

首次开始营业的企业（中小企业除外），若其基础期不少于六（6）个月，企业都必须在营业后的三（3）个月内提交公司估计应纳税额给内陆税收局（IRBM）。

For subsequent Year of Assessment, 30 days before the beginning of the basis period  
接下来的课税年度，必须在其基础期开始前三十（30）天内提交

## CP204A

Variation of Estimate Corporate Tax Payable  
修订企业估计应纳税额

In the 6<sup>th</sup> and 9<sup>th</sup> months of the basis periods  
在评税基础期的第6个月和第9个月

## Corporate Tax Instalments

### 企业税收分期付款

By the 15<sup>th</sup> day of every month beginning from the 2<sup>nd</sup> month of the basis period  
每个月的第15日之前，从评税基础期的第2个月开始

## Form Q

Notice of objection/appeal against an assessment must be lodged with the IRBM on being served with:  
可以向内陆税务局对于以下评税通知书提出反对或上诉:

Within 30 days  
30天之内

A notice of assessment, deemed notice of assessment, notice of additional assessment or reduce assessment  
评税通知书，视同评税通知书，补加评税通知书或扣减评税通知书

Within 3 months  
3个月之内

Advance assessment under Section 92 of the Income Tax Act 1967 ("ITA 1967")  
1967年所得税法案第92条例下的预先评估

Within 30 days  
30天之内

Notification of non-chargeability  
不课税通知书

## Withholding taxes 预扣税

Certain payments to non-residents persons are subject to withholding tax:-  
某些支付给非居民的费用需缴交预扣税

- Interest 利息
- Royalty 专利费/版税
- Contract payment 合同款项
- Rental of moveable properties 活动性资产的租金
- Professional, technical, management services, etc for services performed in Malaysia  
在马来西亚执行的专业, 技术, 管理服务
- Commission, guarantee fees, introducer's fees and other payments not mentioned above  
佣金, 担保费, 介绍费和其他费用

Within 1 month of payment/crediting  
从支付或提供相关服务日起1个月之内

## Payment of Tax Assessed 税收付款

### Individuals 个人

The tax assessed less the instalments paid under S107B of the ITA 1967 and/or amounts deducted under the MTD scheme must be settled by the due date.

所有的纳税付款 (总税款减去根据《1967年所得税法》(Income Tax Act 1967) 第107B条文支付的分期付款和/或根据按月扣税计划扣除的税额) 必须在截止日期之前结清。

- By 30 April of the following year for individuals without business income.  
没有营业收入来源的个人所得税必须在来年的4月30日前结清税收余额。
- By 30 June of the following year for individual who is carrying on a business.  
有营业收入来源的个人所得税必须在来年的6月30日前结清税收余额。

## Payment of Tax Assessed (cont) 税收付款 (续)

### Companies 企业

The tax assessed less the instalments paid under S107C of the ITA 1967 must be settled by the due date.

所有的纳税付款 (总税款减去根据《1967年所得税法》(Income Tax Act 1967) 第107C条文支付的分期付款) 必须在截止日期之前结清。

The last day of the 7th month from the financial year end.  
在财政年度结束后的第七个月底之前。

## Form CP58

Every company must furnish Form CP58 to its agents, dealers or distributors for the payment of incentives made in a particular year.

每家企业必须填写CP58表格来呈报支付给代理商, 经销商和分销商的佣金。

By 31 March of the following year  
来年的年的3月31日前提交

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