

# Return Form of Employer (Form E) and Employee's Statement of Remuneration (Form EA) for Year 2018

Every company, sole-proprietor, partnership, limited liability partnership, trust body or co-operative society (including dormant, ceased operation, yet to commence business operation) ***is required to furnish Form E and/or Form EA every year.***

Due date to submit Form E

- **31 March 2019**

Due date to prepare and render Form EA to employees

- **28 February 2019**

# ATTENTION:

Don't miss the deadline



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The use of e-filing (e-E) is **MANDATORY** for employers which are companies

- the use of e-filing is encouraged for employers other than companies.
- Please access via <http://ez.hasil.gov.my>

**Failure** to furnish Form E and/or Form EA on or before deadline is an offence

- fine : not less than RM200 and not more than RM20,000 or
- Imprisonment: for a term not exceeding 6 months or
- both

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# Return Form of Employer (Form E) and Employee's Statement of Remuneration (Form EA) for Year 2018

Directors' fee accrued in a year (i.e. year 2017)



shall be ***included*** in the gross income of the respective directors in the year immediately following the year directors' fee was accrued (i.e. year 2018)



**Notwithstanding that no payment of directors' fee was made**

Should you require our assistance or further clarification on the above, please do not hesitate to contact K-Konsult Taxation at 03-2166 2303.

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