



Tax Espresso – Special Alert Malaysia Country-by-Country Reporting Due Dates

Throughout calendar year 2018, there would be deadlines for filing country-by-country reporting (CbCR) notification in Malaysia. The exact due date depends on the financial year-end of the multinational enterprise (MNE) group that is subject to Income Tax (Country-by-Country Reporting) Rules 2016 [amended through Income Tax (Country-by-Country Reporting) (Amendment) Rules 2017], and of which the Malaysian entity making the notification is a part. Please note, notification obligation applies to both the Reporting Entity (Ultimate/Surrogate Parent Entity of an MNE group) which is tax resident in Malaysia and the Non-Reporting Entity (constituent entity of a foreign headquartered MNE group) which is tax resident in Malaysia (other than the Ultimate/Surrogate Parent). Generally speaking, a constituent entity could be a subsidiary, a branch or a permanent establishment that is tax resident in Malaysia.

The due dates for filing the notification in 2018 are provided in the table below:

MNE group's reporting financial year	Due date to notify DGIR (on or before this date)
1 Feb 17 to 31 Jan 18	31 Jan 2018
1 Mar 17 to 28 Feb 18	28 Feb 2018
1 Apr 17 to 31 Mar 18	31 Mar 2018
1 May 17 to 30 Apr 18	30 Apr 2018
1 June 17 to 31 May 18	31 May 2018
1 July 17 to 30 June 18	30 June 2018
1 Aug 17 to 31 July 18	31 July 2018
1 Sept 17 to 31 Aug 18	31 Aug 2018

1 Oct 17 to 30 Sept 18	30 Sept 2018
1 Nov 17 to 31 Oct 18	31 Oct 2018
1 Dec 17 to 30 Nov 18	30 Nov 2018
1 Jan 18 to 31 Dec 18	31 Dec 2018

Please note, if the MNE group subject to CbCR obligation has a reporting financial year-end other than the dates mentioned in the table above, the due date for notifying the DGIR would change accordingly. For example, if the MNE group has a reporting financial year-end of 15 July 2018, then the due date to notify the DGIR would be 15 July 2018.

Our previous detailed alert on this is available [here](#).

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