

Employer's and Personal Responsibility for Tax Filing

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Employment Income Subject to Monthly Tax Deduction (MTD/PCB)

Type of Employment Income	Type of Employment Income
Salary	Overtime payment
Bonus/Incentive	Tips
Tax borne by employer	Perquisite
Employee Shares Option Scheme (ESOS)	Wages
Commission	Allowance
Director's fee	Compensation
Gratuity	Benefits-in-kind (with effect from 2015)
Value of living accommodation (VOLA) (with effect from 2015)	Other Remuneration

Employer's Responsibility

Forms	Due Date for Submission of Return Filing according to the relevant Act
E (EMPLOYERS - Return for The Year Of Remuneration 2018)	31 March 2019 (Grace period 1 month if e-filing)
EA (Remuneration Statement for Private Employees)	28 February 2019
FORM CP58 (Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor Pursuant to Section 83A of the Income Tax Act 1967)	31 March 2019

Personal Responsibility

Forms	Due Date for Submission of Return Filing according to the relevant Act
Resident Individuals who <u>Do Not Carry On</u> Business <ul style="list-style-type: none">• BE• e-BE• e - M	30 April 2019 (Grace period 15 days if e-filing)
Resident Individuals who <u>Carry On</u> Business <ul style="list-style-type: none">• B• e-B• e- M	30 June 2019 (Grace period 15 days if e-filing)

Personal Responsibility

Forms	Due Date for Submission of Return Filing according to the relevant Act
<ul style="list-style-type: none">• BT• e-BT (Resident Individuals (Knowledge / Expert Workers)	
<ul style="list-style-type: none">• M• e-M (Non-resident Individuals)	
<ul style="list-style-type: none">• MT• e-MT (Non-resident Individuals(Knowledge Workers)	
<ul style="list-style-type: none">• TF• e-TF (Associations)	
<ul style="list-style-type: none">• TP• e-TP (Deceased Persons' Estate)	
<ul style="list-style-type: none">• TJ (Hindu Joint Families)	

Do NOT Carry On Business:
30 April 2019
(Grace period 15 days if e-filing,
except Form TJ)

Carry On Business:
30 June 2019
(Grace period 15 days if e-filing,
except Form TJ)