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GENERAL

Employers Must Notify IRB Of Employee Termination Or Death For Tax Clearance

🕒 18/02/2025 02:23 PM



KUALA LUMPUR, Feb 18 (Bernama) -- Employers in both the private and public sectors must notify the Inland Revenue Board (IRB) of employee terminations or deaths to facilitate tax clearance.

IRB's Revenue Collection Department public relations officer, Azharuddin Mohd Ali, stated that the notification must be submitted through Form CP22A private employees and CP22B for government sector employees.

It should be sent at least 30 days before termination or no later than 30 days after being informed of a death, allowing the IRB to issue a tax clearance letter.

applies in cases of termination, death, or when an employee leaves Malaysia for more than three months with no intention to return.

"This measure ensures that any tax arrears are settled before the employee starts working for another employer or returns to their home country," he said as a guest on the IRB's Tax Clinic programme, titled "10 Things to Know as a Responsible Employer", aired on Bernama Radio today.

Effective Sept 1, 2024, all requests to amend or add employee information must be submitted through the e-SPC system on the MyTax portal, while cancellation requests can still be made manually at the relevant HASiL office handling the employee's tax file, said Azharuddin Mohd Ali.

He also reminded employers to prepare and issue EA statements (for the private sector) and EC statements (for the public sector) to employees by Feb 28 each year.

"These EA and EC statements must be provided on time to ensure employees can fulfill their tax obligations by submitting their tax returns (BN forms) to HASiL within the stipulated period," he said.

He added that these statements are essential for taxpayers to report their income through e-filing, which will begin on March 1, 2025.

Azharuddin also urged employers to register their roles as Employer, Employer Representative, or PCB Administrator in MyTax under the new Monthly Tax Deduction (PCB) service system, e-PCB Plus, before its full implementation.

"This registration is crucial to ensure a smooth tax submission process and facilitate the transition to the new system," he said.

Previously, the IRB announced that e-PCB Plus would replace the existing e-PCB, e-Data PCB, and e-CP39 systems by integrating them into a single platform on MyTax.

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