PD5/2018
3 December 2018
(Revised: 5 August 2026)

SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

PRACTICE DIRECTIVE NO. 5/2018

LODGMENT OF ANNUAL RETURN AND CHANGES OR UPDATES OF PARTICULARS OF A COMPANY TO BE LODGED IN THE ANNUAL RETURN

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1. This Practice Directive is issued pursuant to section 20C of the Companies Commission of Malaysia Act 2001 [Act 614] and section 610 of the Companies Act 2016 [Act 777] (CA 2016).

2. Unless otherwise stated in this Practice Directive, the requirements in the Practice Directive 1/2017 will be applicable to the lodgement of documents referred to in this Practice Directive.

OBJECTIVE

3. This Practice Directive serves to clarify and streamline the lodgement of annual return and the lodgement of changes or updates of particulars of a company to the Registrar.

BACKGROUND

4. A company is required to lodge with the Registrar an annual return for each calendar year not later than 30 days from the anniversary of its incorporation date or its registration date respectively as provided in subsections 68(1) and 576(3) of the CA 2016. The company is required to furnish all the information specified under subsection 68(3) and must be reflective of all information as at the anniversary date.

5. However, there are also specific provisions in the CA 2016 which require the updating of information within a certain timeframe from the date of event. For example, to update the changes in particulars of directors, manager or secretaries within 14 days from the date of such changes as stated under section 58 of the CA 2016.

6. As such, it is envisaged that there could be situations where a company will have an overlapping timeframe for the submission of the annual return and updates of information.

LODGEMENT OF CHANGES OR UPDATES OF PARTICULARS OF A COMPANY BEFORE OR AFTER THE ANNIVERSARY DATE OF THE COMPANY

7. For the purposes of lodgement of changes or updates of particulars of a company, the following requirements shall be observed:

(a) any change or update of particulars relating to the company which is required to be lodged with the Registrar **before** the date of the anniversary date of the incorporation of the company, such updates shall be lodged through the Corporate Registry System (CRS) **before** the annual return is lodged; and

(b) any change or update of particulars relating to the company made **after** the date of the anniversary date of the incorporation of the company, the company shall lodge the annual return **prior** to lodging such changes or updates.

8. The lodgement of annual return does not absolve a company from its obligations to update any changes as required under other provisions in the CA 2016 through the lodgement in the CRS.

9. This Practice Directive is to reiterate the importance of updating any change occurring before the anniversary date with the Registrar under the respective provisions of the CA 2016 before lodging the annual return.

EFFECT OF THIS PRACTICE DIRECTIVE

10. This Practice Directive supersedes the PD 5/2018 issued on 3 December 2018.

REGISTRAR OF COMPANIES
COMPANIES COMMISSION OF MALAYSIA
5 AUGUST 2026