



COMPANIES ACT 2016: 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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This Practice Directive is issued pursuant to section 20C of the Companies Commission of Malaysia Act 2001 and section 610 of the Companies Act 2016.

**OBJECTIVE**

2. 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**

3. A company is required to lodge with the Registrar an annual return for each calendar year not later than thirty days from the anniversary of its incorporation date or its registration date respectively as provided in subsections 68(1) and 576(3) of the Companies Act 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.

4. However, there are also specific provisions in the Companies Act 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 fourteen days from the date of such changes as stated under section 58 of the Companies Act 2016.

5. 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**

6. 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 using the respective forms as specified in Schedule A and Schedule B of the Practice Directive 1/2017 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.

7. The lodgement of annual return does not absolve a company from its obligations to update any changes as required under other provisions in the Companies Act 2016 through the lodgement of forms as specified in Schedule A or B of Practice Directive 1/2017.

8. 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 Companies Act 2016 before lodging the annual return.

**REGISTRAR OF COMPANIES  
COMPANIES COMMISSION OF MALAYSIA  
3 December 2018**