

e-CTIM No.16/2011

22 April 2011

TO ALL MEMBERS

---

## TECHNICAL

---

### 1. Amendment to 2011 Filing Programme

The IRB has made revisions to the 2011 Filing Programme as follows:-

- i) Tax agents are not permitted to file the following income tax return forms (ITRFs) using **pdf** forms with immediate effect:-

<u>Category of ITRFs</u>	<u>Effective date</u>
C, R, C1, TA and TC (except TR)	Year of Assessment 2009
B, BE, M, E, P, TP, TJ and TF	Year of Assessment 2008

- ii) Taxpayers are not allowed to file the following categories of ITRFs using **pdf** forms:-

<u>Category of ITRFs</u>	<u>Effective date</u>
C, R, C1, TA and TC (except TR) and E, P, TP, TJ and TF	Year of Assessment 2010

- iii) Individual taxpayers who cannot go to the Inland Revenue Board (IRB) office to request for a copy of the ITRF are allowed to use the **pdf** forms for the following categories of ITRFs:-

<u>Category of ITRFs</u>	<u>Effective date</u>
B, BE and M	Year of Assessment 2010

- iv) Filing of ITRFs using pdf forms is allowed for the years of assessment before the above-mentioned effective dates.

- v) Taxpayers who did not receive a copy of the paper ITRFs issued by the IRB may file their ITRFs by e-Filing.

Members may view the announcements on the IRB's website at [http://www.hasil.gov.my/pdf/pdfam/Pindaan\\_Program\\_Memfailkan\\_BNCP\\_2011.pdf](http://www.hasil.gov.my/pdf/pdfam/Pindaan_Program_Memfailkan_BNCP_2011.pdf)

### 2. Procedure for Receipt and Processing of ITRFs in Information Processing Department of the IRB

The IRB has on 15 April 2011 announced the introduction of new procedures for the receipt of ITRFs. The following are some of the salient points:

1. Acknowledgement of receipt will be given at the counter for not more than 10 ITRFs submitted. For more than 10 ITRFs submitted, the acknowledgement of receipt will be given later and tax agents will be notified when they are ready for collection.

2. With effect from the year of assessment 2010, the following ITRFs will be considered as incomplete:
  - i) No signature on the declaration section, taxpayer signed in the space for tax agents, taxpayer used the signature chop;
  - ii) Information of the taxpayer is incomplete, eg. name, IC. No./Police No./Army No./Passport No. and designation
  - iii) Taxpayers did not use the ITRFs prescribed under Section 152 of ITA, eg. photostated ITRFs, ITRFs in pdf format not printed in accordance with specifications, ITRFs in pdf format printed by IRB branches without their rubber stamp; and
  - iv) Taxpayers not using the relevant ITRFs for the particular year of assessment
  
3. With effect from year of assessment 2011, the following ITRFs will be considered as incomplete:
  - i) Wrong computation of income tax payable/refundable, wrong splitting of chargeable income taxable at 20% rate or inserting the chargeable income without supporting computations;
  - ii) Inserting an incomplete or wrong accounting period;
  - iii) Differences in the information in the ITRFs and the information contained in the IRB's system, e.g. name, company registration no./IC no. [Taxpayers are advised to submit Form 13 (Change of Company Name) / Form 9 (Change of Registration No.) / copy of I.C / any other document supporting the difference in information];
  - iv) Financial information not furnished, e.g. sales, purchases, net profit or loss, business code.
  
4. For Lampiran CP8D of Form E (Employer's Return), only employees whose salary exceeds RM2,500 are required to be listed. Employers with more than 20 employees each earning a salary of more than RM2,500 are required to submit the Lampiran CP8D in softcopy (CD Rom/diskette).

Members may view the document ([Procedure for Receipt of Income Tax Return Form](#)) at the Institute's website at <http://www.ctim.org.my/cms/news.asp?menuid=14>

### 3. IRB Offices open on weekends for e-Filing

The e-Filing service counters at all the IRB Branches LHDN will be open on the following weekends to assist taxpayers in the e-Filing of their ITRFs:

<u>States</u>	<u>Dates</u>	<u>Operating hours</u>
Kelantan, Terengganu & Kedah	22 & 23 April 2011	8.00 AM – 6.00 PM
	29 & 30 April 2011 (Friday & Saturday)	
Other States	23 & 24 April 2011	8.00 AM – 6.00 PM
	(Saturday & Sunday)	
	29 & 30 April 2011 (Friday & Saturday)	

Members may view the media release at the IRB's website at [http://www.hasil.gov.my/pdf/pdfam/LHDNM\\_Open\\_On\\_Weekends.pdf](http://www.hasil.gov.my/pdf/pdfam/LHDNM_Open_On_Weekends.pdf) or call 1-300-88-3010 for further details.

---

## CONTINUING PROFESSIONAL DEVELOPMENT

---

**WE ARE BACK!!!**



Proudly brings you



# NATIONAL TAX CONFERENCE 2011

Date: 19 & 20 July 2011 (Tuesday & Wednesday)

Venue: Kuala Lumpur Convention Centre

The pre-eminent tax conference in Malaysia. The conference provides excellent opportunities for participants to network with LHDNM officials, tax professionals and business leaders.

#### Who Should Attend

CEOs/CFOs  
Tax Directors/Professional/Consultants/  
Managers/Agents  
Financial Controllers/Finance  
Directors/Finance Managers  
Academics  
Business Leaders



CALL CTIM FOR MORE INFORMATION

TEL : 03-2162 8989 ext 106, 108, 113, 119, 121 EMAIL: [ntc@ctim.org.my](mailto:ntc@ctim.org.my)

---

## **MEMBERSHIP SERVICES**

---

### **KIND REMINDER FOR OUTSTANDING MEMBERSHIP SUBSCRIPTION**

We regret to note from our record that the subscription for some members are still outstanding. We urge you to settle your dues as soon as possible to enjoy uninterrupted membership services. If your payment is on the way, we thank you for your support and would appreciate if you could kindly inform the Secretariat duly.

---

### **CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER**

---

The Chartered Tax Institute of Malaysia is inviting suitably qualified candidates to apply for the position in the premier body for tax professionals.

Interested applicants, please click on [http://www.ctim.org.my/ectim/Advert\\_techmgr\\_Jul10.pdf](http://www.ctim.org.my/ectim/Advert_techmgr_Jul10.pdf)

*For queries or feedback on the CTIM e-circular, please email [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my).*

#### **Disclaimer**

Although the Chartered Tax Institute of Malaysia has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.