FILING PROGRAMME FOR INCOME TAX RETURN FORMS (ITRF) IN THE YEAR 2014

1. **SUBMISSION OF FORMS BE, B, BT, M, MT, P, TP, TJ AND TF IN THE CALENDAR YEAR 2014**

   1.1 **Due Date For Submission Of ITRF For Year Of Assessment 2013**

Source Of Income	Due Date For Submission Of ITRF
For Those Who Do Not Carry On Any Business	30 April 2014
For Those Who Carry On Business	30 June 2014

   1.2 **Grace Period For Submission Of ITRF Via:**

   A)   e-Filing

   i.   ITRF furnished via **e-Filing** after the due date for submission of the relevant form shall be deemed to be received within the stipulated period if the form is received within **15 days** after the due date for submission of the form.

   ii. For failure to furnish within the allowable period, penalty can be imposed under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the ITRF.

   Example:

   The due date for submission of Form BE for Year of Assessment 2013 is 30 April 2014. The grace period for e-Filing of Form BE for Year of Assessment 2013 is given until 15 May 2014. If a taxpayer furnished his Form BE for Year of Assessment 2013 via e-Filing on 16 May 2014, the receipt of his ITRF shall be considered late as from 1 May

2014 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

 iii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967.

B) **Postal And Hand Delivery**

 i. ITRF received by LHDNM via **post** after the due date for submission of the relevant form shall be deemed to be received within the stipulated period if the form is received within **3 working days** after the due date for submission of the form.

 ii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967 for ITRF sent by post.

 iii. This grace period is NOT APPLICABLE for hand-delivery of ITRF.

1.3 e-Filing System For Forms BE, B, BT, M, MT And P For Year Of Assessment 2013 And Form E (Remuneration For The Year 2013)

The e-Filing system for individuals, partnerships and employers will be made available with effect from the following date:

Type Of ITRF	Individual Module	Tax Agent Module (TAeF)
e-BE, e-B / BT, e-M / MT, e-E and e-P	1 March 2014	1 March 2014

2. SUBMISSION OF FORMS C, R, C1, PT, TA, TC, TR AND TN IN THE CALENDAR YEAR 2014

2.1 Due Date For Submission Of ITRF

Subsections 77A(1) and 103(1) of ITA 1967, the Saving and Transitional Provisions of Finance Act 2007 (Act 683) and Finance Act

2009 (Act 693) state that the submission of the ITRF and payment of the balance of tax and debt due to the Government shall be made by the last day of the seventh month from the date following the close of the company's accounting period.

2.2 Submission Of Forms C And R

Companies which commence operations after 31 December 2007 are **not required** to submit Form R with effect from Year of Assessment 2010 and subsequent years of assessment.

A) Electronic Submission

i. Pursuant to the provision of subsection 77A(1A) of ITA 1967 which takes effect from the Year of Assessment 2014, a company shall furnish the ITRF on an electronic medium or by way of electronic transmission to LHDNM.

ii. Manual submission of ITRF (paper return) to LHDNM is **NOT DEEM RECEIVED** for the purpose of section 77A of ITA 1967.

B) Grace Period For Submission Of Forms C And R Via e-Filing:

i. Forms C and R furnished via **e-Filing** after the due date for submission of the relevant form shall be deemed to be received within the stipulated period if the form is received within **1 month** after the due date for submission of the form. This grace period applies to Forms C and R for the Year of Assessment 2014 where the due date for submission of the form falls within the calendar year 2014.

ii. For failure to furnish within the allowable period, penalty can be imposed under subsection 112(3) of ITA 1967 based on the due date for submission of the ITRF.

Example I:

The due date for submission of Form C Year of Assessment 2014 for the accounting period ending 31 May 2014 is 31 December 2014. Grace period is given until 31 January 2015 for e-Filing of Form C Year of Assessment 2014 for the accounting period ending 31 May 2014. If a taxpayer furnished his Form C Year of Assessment 2014 for the accounting period ending 31 May 2014 via e-Filing on 1 February 2015, the receipt of the ITRF shall be considered late as from 1 January 2015 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

Example II:

The due date for submission of Form C Year of Assessment 2014 for the accounting period ending 28 February 2014 is 30 September 2014. Grace period is given until 31 October 2014 for e-Filing of Form C Year of Assessment 2014 for the accounting period ending 28 February 2014. If a taxpayer furnished his Form C Year of Assessment 2014 for the accounting period ending 28 February 2014 via e-Filing on 1 November 2014, the receipt of the ITRF shall be considered late as from 1 October 2014 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

iii. This grace period also applies to payment of:
   a. the balance of tax under subsection 103(1) of ITA 1967; and
   b. debt to the Government under Finance Act 2007 (Act 683) and Finance Act 2009 (Act 693).

NOTE: The Filing Programme For Income Tax Return Forms (ITRF) In The Year 2013 also applies to Forms C and R for the Year of Assessment 2013 where the due date for submission of the form falls in the calendar year 2014.

2.3 Form C (e-C) And Form R (e-R) e-Filing System For Year Of Assessment 2014

The e-Filing system for companies will be made available with effect from **1 April 2014**.

2.4 Submission Of Forms C1, PT, TA, TC, TR And TN

Grace Period For Submission By Post:

i.   ITRF received by LHDNM via **post** after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within **3 working days** after the due date for submission of the form.

ii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967 for ITRF sent by post.

iii. This grace period is NOT APPLICABLE for hand-delivery of ITRF.

iv. For failure to furnish within the allowable period, penalty can be imposed under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the ITRF.

Example:

The due date for submission of Form C1 Year of Assessment 2014 for the accounting period ending 31 May 2014 is 31 December 2014. Grace period is given until 6 January 2015 for the submission of Form C1 Year of Assessment 2014 for the accounting period ending 31 May 2014. If a taxpayer furnished his Form C Year of Assessment 2014 for the accounting period ending 31 May 2014 via post on 7 January 2015, the receipt of the ITRF shall be considered late as from 1 January 2015 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

2.5   Application For Extension Of Time For Submission Of ITRF

       i.   Application for extension of time can be made provided that the application is received by LHDNM at least **30 days** before the due date for submission of the form. Otherwise, the application received will be rejected.

      ii.   Application for extension of time to pay the balance of tax and debt due to the Government has to be submitted together, if also required.

     iii.   The application must be furnished together with reasonable and strong justification. Application will be considered based on the merit of the case.

     iv.   The application must be addressed to:

Pengarah Bahagian Dasar & Operasi
Jabatan Operasi Cukai
Menara Hasil, Aras 12
Persiaran Rimba Permai, Cyber 8
Peti Surat 11833
63000 Cyberjaya
Selangor Darul Ehsan

     v.   Grace period is NOT APPLICABLE to cases for which extension of time have been approved.

3.   Form E Remuneration For The Year 2013

3.1   Due Date For Submission Of Form E

Form E 2013 is issued to employers on 31 January 2014. Subsection 83(1) of ITA 1967 stipulates that the form must be furnished before or on 31 March 2014.

3.2 Grace Period For Submission Of Form E Via:

A)   e-Filing

   i.   Form E furnished via **e-Filing** after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received before or on **30 April 2014**.

   ii.   For failure to furnish within the allowable period, a compound can be imposed under paragraph 120(1)(b) of ITA 1967 based on the due date for submission of the ITRF.

B)   Postal And Hand Delivery

   i.   Form E received by LHDNM via **post** after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within **3 working days** after the due date for submission of the form.

   ii.   This grace period is NOT APPLICABLE for ITRF furnished by hand.

3.3 Application For Extension Of Time For Submission Of Form E

   i.   Application for extension of time can be made provided that LHDNM receives the application at least **30 days** before the due date for submission of the form. Otherwise, the application received will be rejected.

   ii.   The application must be furnished together with reasonable and strong justification. Application will be considered based on the merit of the case.

iii. The application must be addressed to:

Pengarah Bahagian Dasar & Operasi

Jabatan Operasi Cukai

Menara Hasil, Aras 12

Persiaran Rimba Permai, Cyber 8

Peti Surat 11833

63000 Cyberjaya

Selangor Darul Ehsan

iv. Grace period is NOT APPLICABLE to cases for which extension of time have been approved.

3.4 Form C.P. 8A / C.P. 8C (EA / EC) To Be Rendered To Employees

Pursuant to the provision under subsection 83(1A) of ITA 1967, employers are required to prepare Form C.P. 8A / C.P. 8C (EA / EC) for the year ended 2013 and render the completed form to all their employees before or on **28 February 2014**.

3.5 Procedure On Submission Of Form E And C.P. 8D

i. The form has to be submitted to Jabatan Pemprosesan Maklumat.

ii. Form C.P. 8D can be submitted through the following methods:

a. e-Filing if Form E is furnished via e-Filing;

b. Furnish the txt file on CD as per the data specification in Part A of Appendix 1;

c. Furnish the file in Microsoft Excel on CD as per the specification in Part B of Appendix 1; or

d. Send C.P. 8D in paper form.

iii. Submission via e-Filing is encouraged. Employers not using the e-Filing method may submit C.P. 8D using method 3.5(ii)(b) or 3.5(ii)(c) above especially for employers with **20 employees** or more.

3.6 Prefill Of Remuneration Particulars In e-Filing

To facilitate taxpayers' use of e-Filing in line with current technological development, LHDNM is further reinforcing its e-Filing system by obtaining remuneration particulars of taxpayers from their employers for prefill in their respective e-Filing forms. Prior to signing and sending the forms electronically, taxpayers using e-Filing may alter the prefilled particulars if there's a change.

Employers are encouraged to furnish the particulars online using *e-Data Praisi* which can be accessed via the LHDNM website **before or on 15 February 2014**. The format for **Information_Layout For Prefill** can be obtained from the LHDNM website. To ensure compliance with the required format, format check can be done via *e-Data Praisi*. Particulars furnished are acceptable as C.P. 8D particulars for Form E.

Enquiries can be e-mailed to **bantuan_praisi@hasil.gov.my**.

Address:
Jabatan Operasi Cukai
Menara Hasil, Aras 12
Persiaran Rimba Permai, Cyber 8
Peti Surat 11833
63000 Cyberjaya,
Selangor Darul Ehsan

4. Repayment Case

4.1 Appendices / Working Sheets

Appendices / Working sheets used for computation need not be submitted together with the ITRF. Only the following appendices or working sheets in relation to repayments cases have to be furnished:

i.   Appendix B1 / HK-3 in respect of tax deduction under section 51 of the Finance Act 2007 (dividends);

ii. Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);

iii. Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; atau

iv. Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.

4.2 Original Dividend Vouchers

Original dividend vouchers need not be submitted together with the ITRF. Taxpayers are only required to furnish original dividend vouchers if requested for audit purpose.

4.3 Other Documents

Other documents relating to the claim for tax deduction under section 110 of ITA 1967 (others) and foreign tax deducted in the country of origin have to be furnished only if requested for the purpose of audit.

5. Penalty

Reduction In The Rate Of Penalty Under Subsection 112(3) Of ITA 1967 For Cases Other Than Form C

For cases other than Form C which are liable for penalty under subsection 112(3) of ITA 1967, the rate of penalty stipulated by LHDNM can be reduced by 5% if the relevant ITRF is submitted via e-Filing.

6. Concession For The Payment Of Tax Under Subsection 103(2) Of ITA 1967

Grace Period For The Payment Of Tax / Balance Of Tax

For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. Nevertheless, a grace period of 7 days is given.

Note: This Programme is applicable until the following year's Programme is issued.

LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P. 8D INFORMATION LAYOUT - Pin. 2013

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2013 AND PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

PART A:

GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE

EMPLOYER'S PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employer's No.	integer	10	Employer's E number. Enter without E in front	2900030000
Employer's Name	*variable character*	80	Employer's name as reported to LHDNM	Syarikat Bina Jaya
Remuneration For The Year	integer	4	Relevant year of remuneration	2013

Example of txt data:

2900030000|Syarikat Bina Jaya|2013

Note: Every field is separated by a delimiter | and saved in txt file.

EMPLOYEE'S PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employee's Name	*variable character*	60	Name as per identity card.	Ali bin Ahmad
Income Tax No.	integer	11	Income tax number as given by LHDNM. Leave the item blank if the employee has no income tax number.	03770324020
Identity Card / Police / Army / Passport No.	Variable character	12	Priority is given to new I/C no. followed by police no., army no. and passport no. Passport no. is for foreigners.	730510125580 or A2855084 or T0370834
Total Gross Remuneration	decimal	11	Total gross remuneration excluding the value in *sen*.	RM 50000.70 dan RM 50000.20 are reported as 50000
Tax Exempt Allowances / Perquisites / Gifts / Benefits	decimal	11	Total of tax exempt allowances / perquisites / gifts / benefits without the value in *sen*.	RM 445.60 and RM 445.20 are reported as 445
MTD	decimal	11	Total MTD with value in *sen*.	RM 2555.25 and RM 2555.90
CP38	decimal	11	Total CP38 with value in *sen*.	RM 1058.45 and RM 1058.85

Example of txt data:

Ali bin Ahmad|03770324020|730510125580|50000|445|2555.25|1058.45
Mike Thompson|5822221110|ZZ5842211|20200|400|1520.45|3200.00

Note: Every field is separated by a delimiter | and saved in txt file.

PART B: **GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN MICROSOFT EXCEL**

1. LHDNM has prepared the C.P. 8D format in Microsoft Excel 2003 to assist the employers in preparing the data. This program can be obtained from the LHDNM website.

2. The usable medium is CD.

3. Employers who use the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

   YYHHHHHHHHHH_TTTT.XLS

YY	:	particulars of employer and employees (MP)
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

   Example: Employer using Microsoft Excel with the E No. 2900030000 for the year 2013.

   One (1) fail under the name **MP2900030000_2013.XLS** shall be sent to LHDNM.

4. For employers with their own computerised system and many employees, they are encouraged to prepare the data in txt using the format provided above (Part A).

5. For employers who choose not to use the Microsoft Excel, the employer and employees' particulars shall be kept in 2 different files. However, they must be uploaded onto the same CD using the file name according to the following standard:

   YHHHHHHHHHH_TTTT.TXT

Y	:	particulars of employer (M) **or** employees (P)
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

   Example: Txt file sent by an employer with the E No. 2900030000 for the year 2013.

   Two (2) files shall be sent by LHDNM under the name:

   (i) **M2900030000_2013.txt** - consisting of employer's particulars
   (ii) **P2900030000_2013.txt** - consisting of employees' particulars

A Guide Regarding Errors Which Appear While Using The Microsoft Excel Format Provided:

No.	ERROR	ERROR MESSAGE
1	**E No.:** Entry of non-digit value or value exceeding 10 digits.	1. Value received is in digit 2. Number of digits exceeding 10
2	**Employer's Name:** Entry of employer's name which exceeds 80 characters.	Length exceeding 80
3	**Remuneration For The Year:** Entry of non-digit value or value exceeding 4 digits.	Value is not in digit or exceeding 4 digits
4	**Employee's Name:** Entry of employer's name which exceeds 60 characters.	Length exceeding 60
5	**Income Tax No.:** Entry of non-digit value or value exceeding 11 digits.	Value entered is not in digit or exceeds 11
6	**Identity Card / Police / Army / Passport No.:** Entry of information exceeding 12 characters.	Length exceeding 12
7	**Total Gross Remuneration:** Value entered exceeds 11 digits or includes the value in *sen*.	Value exceeding 11 digits or includes the value in *sen*.
8	**Tax Exempt Allowances / Perquisites / Gifts / Benefits:** Value entered exceeds 11 digits or includes the value in *sen*.	Value exceeding 11 digits or includes the value in *sen*.
9	**MTD:** Value entered exceeds 11 digits or does not include the value in *sen*.	Value exceeding 11 digits or does not include the value in *sen*.
10	**CP38:** Value entered exceeds 11 digits or does not include the value in *sen*.	Value exceeding 11 digits or does not include the value in *sen*.