

**TECHNICAL**

**Direct Tax**

**Filing Programme for Income Tax Return Forms (ITRF) in the Year 2016 (Amendment-2/2016)**

Further to our [e-CTIM TECH-DT 10/2016](#), the Inland Revenue Board of Malaysia (LHDNM) has issued the [2016 Filing Programme \(Amendment-2/2016\)](#) recently. The amendments (highlighted in blue) are set-out in the table below:

Para	2016 Filing Programme (Amendment-2/2016)		
2.2	Dormant * Companies, Limited Liability Partnerships, Trust Bodies And Co-operative Societies		
2.2.1	Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are required to furnish the ITRF (including Form E) with effect from Year of Assessment 2014.		
2.2.5	For the purpose of submission via e-Filing (e-C), dormant * companies are required to complete the ITRF as follows:		
	(i)	Accounting Period	Mandatory to fill up this item. Accounting period is as reported in the annual return to SSM.
	(ii)	Basis Period	Mandatory to fill up this item.
	(iii)	Business / Partnership Statutory Income	NOT mandatory to fill up these items but if amount '0' is entered, the entry of business code is mandatory.
	(iv)	Business Code	
	<p>* <b>Note:</b> Dormant companies consist of:</p> <p>i) companies which have never commenced operations since the date of their incorporation; and</p> <p>ii) companies which have previously been in operation or carried on business but have now ceased operations or business.</p>		
3.2	Grace Period For Submission Of Form E (Remuneration For The Year 2015)		
	Form	Method Of Submission	Grace Period
	e-E	e-Filing *	Until 30 April 2016
	E	Via postal delivery	3 working days
		By hand-delivery	None
	* Corporate employers are compulsorily required to furnish Form E via e-Filing (Form e-E) with effect from Year of Remuneration 2016.		

Members may read the [2016 Filing Programme \(Amendment-2/2016\)](#) in full at the websites of the [Institute](#) and the [LHDNM](#).

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You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [2016 Filing Programme \(Amendment-2/2016\)](#).

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