

TECHNICAL

Direct Tax

Amended Filing Programme for Income Tax Return Forms (ITRF) in the Year 2016

The Inland Revenue Board of Malaysia (LHDNM) has amended the 2016 Filing Programme that was originally issued on 26 January 2016, following clarification sought in the Institute's letter recently. The [amended 2016 Filing Programme](#) was issued on 1 February 2016 and the amendments are highlighted in blue.

The salient points to note in the [amended 2016 Filing Programme](#) are as follows:

- 1) Submission of the **Income Tax Return Forms (ITRFs) C, C1, PT, TA, TC, TR and TN** for the **year of assessment (YA) 2016** is listed in the 2016 Filing Programme. Submission of the said ITRFs for YA 2015 is listed in the [2015 Filing Programme](#). Please refer to the confirmation obtained by the Institute on this matter in item 1 of the [LHDNM's email dated 1 February 2016](#).
- 2) Submission of the Form TF (Association) via electronic filing (**Form e-TF**) is now available for YA 2015.
- 3) Extension of time (EOT) will **no longer** be allowed for the submission of the Forms E, BE, B, BT, M, MT, P, TP, TJ & TF with effect from YA 2015 AND for the Forms e-C, C1, PT, TA, TC, TR & TN with effect from YA 2016. Please refer to the clarification obtained by the Institute on this matter in item 4 of the [LHDNM's email dated 1 February 2016](#).
(Note: The EOT is not the same as the grace period stated in the filing programme.)
- 4) The Form E will only be considered complete if **C.P. 8D** is furnished before or on the due date for submission of the Form E. If an employer does not have any employee befitting the conditions which requires the filling up of C.P. 8D, then item A2 (Number of employees under the MTD scheme) should be '0'. Please refer to the clarification obtained by the Institute on this matter in item 3 of the [LHDNM's email dated 1 February 2016](#).
- 5) For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of Income Tax Act 1967, the tax / balance of tax must be paid within 30 days from the date of the assessment. Nevertheless, a grace period of **7 days** is given.
- 6) This 2016 Filing Programme is applicable until the following year's Programme (i.e. 2017 Filing Programme) is issued.

Below is an overview of the [amended 2016 Filing Programme](#):

Submission Method	Forms Category	Grace Period for submission of ITRFs	Grace Period for payment of the balance of tax [S.103(1) of ITA 1967]
e-Filing	YA 2015 e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TF	15 days from the statutory filing deadline	15 days from the statutory filing deadline

Submission Method	Forms Category	Grace Period for submission of ITRFs	Grace Period for payment of the balance of tax [S.103(1) of ITA 1967]
	YA 2016 e-C (compulsory)	1 month from the statutory filing deadline	1 month from the statutory filing deadline
	Remuneration for Year 2015 e-E <i>Note: Corporate employers are compulsorily required to furnish Form E via e-Filing (Form e-E) with effect from the year ending 31 December 2016 and subsequent years.</i>	Until 30 April 2016	Not applicable
Via Postal delivery	YA 2015 Forms BE, B / BT, M / MT, P, TP, TJ and TF	3 working days from the statutory filing deadline.	3 working days from the statutory filing deadline
	YA 2016 Forms C1, PT, TA, TC, TR and TN	3 working days from the statutory filing deadline.	3 working days from the statutory filing deadline
	Remuneration for Year 2015 Form E	3 working days from the statutory filing deadline.	Not applicable
By Hand-delivery	YA 2015 Forms BE, B / BT, M / MT, P, TP, TJ and TF	No grace period	No grace period
	YA 2016 Forms C1, PT, TA, TC, TR and TN	No grace period	No grace period.
	Remuneration for Year 2015 Form E	No grace period	Not applicable

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

The LHDNM has also issued the information on the submission date (statutory filing deadline) of ITRFs. Members may view the Schedule on Submission of ITRFs at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the [amended 2016 Filing Programme](#), the [Schedule on Submission of ITRFs](#) and the [LHDNM's email dated 1 February 2016](#).

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