

TECHNICAL

Direct Taxation

CRITERIA ON INCOMPLETE INCOME TAX RETURN FORM (ITRF) (REVISED)

We refer to our [e-CTIM No.40/2014](#) dated 9 June 2014 regarding the criteria for incomplete ITRF provided by the Inland Revenue Board of Malaysia's (LHDNM). Please be informed that the LHDNM has recently revised the criteria and uploaded the [Criteria on Incomplete ITRF \(Pin. 1/2016\)](#) in their website. Several of the revisions (highlighted in blue) are set out in the table below:

Item No.	Subject	Notes	Details
1	Tidak menggunakan BNCP yang ditetapkan oleh LHDNM. <i>Failure to use the prescribed ITRF issued by IRBM.</i>	(vi) Terdapat muka surat yang tercicir daripada BNCP yang dikemukakan oleh pembayar cukai / wakil pembayar cukai. <i>There are missing pages from the ITRF submitted by the taxpayer / taxpayer's representative.</i>	Pembayar cukai hendaklah memastikan muka surat dalam BNCP adalah mencukupi seperti BNCP asal yang dikeluarkan oleh LHDNM. <i>The taxpayer is required to ensure that the pages in the ITRF are adequate as per the original ITRF issued by IRBM.</i>
5	Kesilapan atau tidak memasukkan tarikh tempoh perakaunan dan / atau tempoh asas yang lengkap dalam BNCP. <i>Error or failure in filling up the complete date of the accounting period and / or basis period in the ITRF.</i>	Terpakai untuk BNCP bagi C, R , C1, PT, TA, TC, TR dan TN sahaja. <i>Only applicable to the ITRF for C, R, C1, PT, TA, TC, TR and TN.</i>	Pembayar cukai hendaklah memastikan tarikh tempoh perakaunan dan tempoh asas yang dimasukkan adalah betul dan lengkap. <i>The taxpayer is required to ensure that the date of the accounting period and basis period is are correct and complete.</i>
6	Tidak mengemukakan Borang C (RK-T) / Borang C (RK-S) borang tuntutan relif kumpulan [Borang (RK-T) / Borang (RK-	Terpakai untuk Borang C dan Borang TN sahaja. <i>Applicable to Form C and</i>	Syarikat hendaklah mengemukakan Borang C (RK-T) / Borang C (RK-S) sekiranya ia menuntut /

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	S)] bagi Borang C atau Borang TN. <i>Non-submission of Form C (RK-T) / Form C (RK-S) group relief claim form [Form (RK-T) / Form (RK-S)] for Form C or Form TN.</i>	<i>Form TN only.</i>	menyerahkan kerugian di bawah peruntukan relif kumpulan. Syarikat atau amanah perniagaan yang menuntut / menyerahkan kerugian di bawah peruntukan relif kumpulan hendaklah mengemukakan Borang (RK-T) / Borang (RK-S) bagi Borang C atau Borang TN, yang mana berkenaan. <i>A company is required to submit Form C (RK-T) / Form C (RK-S) if it claims / surrenders loss under the group relief provision. The company or business trust which claims / surrenders loss under the group relief provision is required to submit Form (RK-T) / Form (RK-S) for Form C or Form TN, whichever applies.</i>
8	Butiran di Bahagian 'Akuan' BNCP tidak diisi dengan betul atau tidak dilengkapkan. <i>The particulars given in the 'Declaration' section of the ITRF is either incorrectly filled or incomplete.</i>	(ii) Tandatangan Signature (d) Tandatangan bukan oleh pemegang jawatan yang layak mengikut peruntukan Akta Cukai Pendapatan 1967 (bagi sesuatu syarikat / kumpulan orang). BNCP bukan ditandatangani oleh pemegang jawatan yang layak (bagi pihak sesuatu syarikat / kumpulan orang) seperti dikehendaki di bawah Akta Cukai Pendapatan 1967.	BNCP yang tidak ditandatangani akan dikembalikan kepada pembayar cukai tidak akan diproses. Penggunaan cap tandatangan adalah tidak dibenarkan. Butiran di bahagian ini hendaklah diisi dengan betul dan lengkap. <i>If the ITRF is not duly signed, it shall be returned to the taxpayer. ITRF which is not duly signed will not be processed. Signature stamp is not allowed. The particulars</i>

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		<i>The form is signed by a person who is not empowered to sign (on behalf of a company / body of persons) pursuant to the Income Tax Act 1967. The ITRF is not signed by a person who is empowered to sign (on behalf of a company / body of persons) as required under the Income Tax Act 1967.</i>	<i>filled in this section must be correct and complete.</i>

[Note: Item No. 9 on “Inadequate pages in the ITRF” (prior to the revision) has been incorporated into Item No. 1 on “Failure to use the prescribed ITRF issued by IRBM” as set out in the table above.]

Members may read the *Criteria on Incomplete ITRF (Pin. 1/2016)* in full 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 [Criteria on Incomplete ITRF \(Pin. 1/2016\)](#) so that we may raise them to the LHDNM.

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