

**TO ALL MEMBERS**

---

**TECHNICAL**

---

**Direct Taxation**

**COMPANIES ARE COMPULSORILY REQUIRED TO FURNISH THE FORM CP204 AND FORM CP204A VIA E-FILING WITH EFFECT FROM THE YEAR OF ASSESSMENT 2018**

The Institute has received the Inland Revenue Board of Malaysia's (LHDNM) [letter](#) dated 8 February 2017 to inform the following:-

- Pursuant to S.107C(7A) of the Income Tax Act (ITA) 1967, companies are compulsorily required to furnish the [Form CP204 and Form CP204A via e-filing](#) with effect from the year of assessment (YA) 2018.
- Paper Form CP204 and Form CP204A submitted by companies for YA 2018 onwards are CONSIDERED AS NOT RECEIVED for the purpose of S.107C(7A).
- Failure to comply with the said provisions of the law is an offence under S.120(1)(f) of the ITA 1967.

Members may view the LHDNM's [letter](#) at the Institute's website.

**Disclaimer**

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.