

TECHNICAL

Direct Tax

Filing Programme for Income Tax Return Forms (ITRF) in the Year 2017

The Institute has been informed in a [letter](#) from Inland Revenue Board of Malaysia (LHDNM) dated 11 January 2017 that the [2017 Filing Programme](#) has been uploaded on its website.

The salient points to note in the [2017 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) 2017** is listed in the 2017 Filing Programme. Submission of the said ITRFs for YA 2016 is listed in the [2016 Filing Programme](#) (please refer to item 1 in the [LHDNM's email dated 1 February 2016](#)).
- 2) Extension of time (EOT) will **no longer** be allowed for the submission of **all the ITRFs (including electronic forms)**. Please refer to 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.)
- 3) The Form E will only be considered complete if the **Form C.P. 8D** is furnished before or on the due date for submission of the Form E.
(Note: Employers who have submitted information via e-Data Prais need not complete and furnish the Form C.P. 8D.)
- 4) 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.
- 5) This 2017 Filing Programme is applicable until the following year's Programme (i.e. 2018 Filing Programme) is issued.
- 6) Reduction of 5% in the rate of penalty is **removed** with effect from YA 2016 in respect of ITRF submitted late via e-Filing for cases other than company.

Below is an overview of the [2017 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 2016 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
	YA 2017 e-C (compulsory)	1 month from the statutory filing deadline	1 month from the statutory filing deadline
	Year of Remuneration 2016 e-E <i>Note: Employers which are</i>	Until 30 April 2017	Not applicable

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]
	<i>companies are compulsorily required to furnish Form E via e-Filing (Form e-E) with effect from the Year of Remuneration 2016.</i>		
Via Postal delivery	YA 2016 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 2017 Forms C1, PT, TA, TC, TR and TN	3 working days from the statutory filing deadline.	3 working days from the statutory filing deadline
	Year of Remuneration 2016 Form E	3 working days from the statutory filing deadline.	Not applicable
By Hand-delivery	YA 2016 Forms BE, B / BT, M / MT, P, TP, TJ and TF	No grace period	No grace period
	YA 2017 Forms C1, PT, TA, TC, TR and TN	No grace period	No grace period.
	Year of Remuneration 2016 Form E	No grace period	Not applicable

Members may read the 2017 Filing Programme in full at the websites of the [Institute](#) and the [IRBM](#).

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 [2017 Filing Programme](#).

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