

e-CTIM TECH-DT 74/2017

16 October 2017

TO ALL MEMBERS

---

TECHNICAL

---

**Direct Taxation**

**E-Filing of Form CP204 and Form CP204A for Limited Liability Partnership, Trust Body and Co-operative Society with effect from the year of assessment 2019**

The Institute has received the Inland Revenue Board of Malaysia's (LHDNM) [letter](#) dated 27 September 2017 in relation to the following:

- Pursuant to S.107C(7A) of the Income Tax Act (ITA) 1967, Limited Liability Partnership, Trust Body and Co-operative Society are compulsorily required to furnish the [Form CP204 and Form CP204A via e-filing](#) with effect from the year of assessment (YA) 2019\*.

*\* The relevant amendments to the provisions of S.107C(7A) of the ITA 1967 come into operation with effect from YA 2019 through the [Finance Act 2017](#).*

- Paper Form CP204 and Form CP204A submitted manually (*hard-copy*) are considered as not received for the purpose of S.107C(7A) of the ITA 1967.
- 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.