

TECHNICAL

Direct Tax

Filing Programme for Income Tax Return Forms (ITRF) in the Year 2018

The Institute has been informed in a [letter](#) from Inland Revenue Board of Malaysia (LHDNM) dated 2 January 2018 that the [2018 Filing Programme](#) has been uploaded on its website.

The salient points to note in the [2018 Filing Programme](#) are as follows:

- 1) Submission of **Income Tax Return Forms (ITRFs) e-C, C1/ e-C1, PT, TA, TC, TR and TN** for the **year of assessment (YA) 2018** are listed in the 2018 Filing Programme. Please refer to item 2(1) of the [LHDNM's email dated 9 January 2018](#).
- 2) Extension of Time (EOT) is **no longer** allowed for the submission of **all the ITRF (including electronic forms)**. Please refer to item 2(2) of the [LHDNM's email dated 9 January 2018](#).

(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. Please refer to item 2(i)(a) of the [Guide Notes on Submission of ITRF](#).

(Note: Employers who have submitted information via e-Data Praisi 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. Please refer to item 5 of the [Guide Notes on Submission of ITRF](#).
- 5) This 2018 Filing Programme is applicable until the following year's Programme (i.e. 2019 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. Please refer to item 2(3) of the [LHDNM's email dated 9 January 2018](#).

Members may read the 2018 Filing Programme in full on 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 [2018 Filing Programme](#).

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