

TECHNICAL

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Direct Tax

1) [Filing Programme for Return Form \(RF\) for the Year 2019](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [2019 Filing Programme](#) on its website.

The salient points to note in the 2019 Filing Programme are as follows: -

- Submission of **RFs e-C, C1/ e-C1, PT/e-PT, TA/e-TA, TC/e-TC, TR and TN** for the **year of assessment (YA) 2019** are listed in the 2019 Filing Programme.
- 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 RF](#).

*(Note: Employers who have submitted information via e-Data Praisi need not complete and furnish the Form C.P. 8D.)*

- For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of the 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 RF](#).
- This 2019 Filing Programme is applicable until the following year's Filing Programme (i.e. 2020 Filing Programme) is issued.

Members may read the 2019 Filing Programme in full on the websites of the [Institute](#) and the [LHDNM](#).

2) [New Format - Sample of Company Return Form 2019](#)

The LHDNM has recently informed the Institute via a [letter](#) dated 27 December 2018 on the new format of the Company Return Form (RF) 2019 for YA 2019.

Members may view the [sample of the Company RF 2019 together with other relevant working sheets and appendices](#) at the Institute's website.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the 2019 Filing Programme and the sample of the Company RF 2019.

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