
TECHNICAL

Direct Taxation

Return Form ("RF") Filing Programme for the Year 2021

The Inland Revenue Board of Malaysia ("LHDNM") has uploaded the [RF Filing Programme for the Year 2021 \("2021 Filing Programme"\)](#) on its website.

The salient points to note in the 2021 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") 2021** are among the return forms listed in the 2021 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. Employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees are exempted from submitting Form C.P.8D. Please refer to item 2(i)(a) on page 2 of the [Guide Notes on Submission of RF](#).
- The Form C.P.8D must be submitted via the following methods [item 2(iii) on page 2 of the [Guide Notes on Submission of RF](#)]: -

Method of C.P.8D Submission
i. Together with Form e-E (e-Filing) [upload txt file format / C.P.8D e-Filing format]
ii. Via e-Data Prais (upload txt file format on or before 25 February 2021)
iii. Compact disc (CD) / USB drive / external hard disk (txt file format or Microsoft Excel)
iv. E-mail to CP8D@hasil.gov.my (txt file format or Microsoft Excel)

(Note: C.P.8D is unacceptable if it is not submitted via the methods above.)

- For assessments raised under sections 90, 91, 92, 96A and subsection 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 on page 3 of the [Guide Notes on Submission of RF](#).
- This 2021 Filing Programme is applicable until the following year's Filing Programme (i.e. RF Filing Programme for the Year 2022) is issued.

Members may read the 2021 Filing Programme in full on the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the 2021 Filing Programme.

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