

TECHNICAL

New Facilities Provided by the Inland Revenue Board (IRB)

a) E-Lodgement of Forms RPGT (1A and 2A)

The Institute has been informed that e-Lodgement of RPGT Forms 1A and 2A is available with effect from 15 March 2013. The e-Lodgement of RPGT returns is confined to acquisition and disposal of real property by an individual on or after 1 January 2013, and is not applicable to acquisition and disposal by a company. The e-Lodgement facility is also not available for acquisition and disposal of shares in a real property company.

b) e-Filling

In addition to the above, the IRB has also made available **e-filling** of the following forms. A taxpayer may complete the form electronically, print out the form for signature and then submit the hardcopy to the IRB. Please note that for e-filling, the taxpayer cannot save the softcopy directly from the IRB website.

1) RPGT Return Forms

- Form RPGT 1A (disposal of real property),
- Form RPGT 1B (disposal of shares in real property companies) and
- Form RPGT 2A (acquisition of real property & shares in real property companies);

2) Withholding Tax Deduction Forms

- Form CP37 (Deduction of Withholding Tax on Royalty & Interest),
- Form CP37A (Deduction of Withholding Tax on Contract Payment),
- Form CP37D (Deduction of Withholding Tax on Special Classes of Income) and
- Form CP37F (Deduction of Withholding Tax under Section 109F);

Payment can be made only by post or at the payment counters at Kompleks Bangunan Kerajaan, Kuala Lumpur; Wisma Hasil, Kota Kinabalu and Wisma Hasil, Kuching. Payment cannot be made at the bank.

Please note that e-filling of Withholding Tax Deduction Forms is not available to the following:

- CP37C (Deduction of Withholding Tax on Interest Paid to Resident)
- CP37D(1) (Deduction of Withholding Tax on Special Classes of Income in respect of Joint Development Area)
- CP37E (Deduction of Withholding Tax on Real Estate Investment Trust Income to Non-Resident)
- CP37E (T) (Deduction of Withholding Tax on Family Fund, Family Re-Takaful Fund Or General Fund Under Section 60AA)
- CP37G (Deduction of Withholding Tax on Withdrawal Of Contribution From A Fund Under A Private Retirement Scheme)

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