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TECHNICAL

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Direct Taxation

1. [Filing Programme For Income Tax Return Forms \(ITRF\) In The Year 2013](#)

The Inland Revenue Board (IRB) has issued the 2013 Filing Programme. The salient points to note are as follows:

- Where the due date for filing of the Income Tax Return Form (ITRF) falls during the calendar year 2013, a grace period of **15 days** is granted **for e-Filing**. This grace period **also applies for settlement of tax** under subsections [103\(1\)](#), of the Income Tax Act 1967 (ITA).
- With regard to filing via post, a grace period of **3 working days** is granted. However, there is **NO grace period** for filing **by hand**.
- Any application for an **extension of time** for filing and for payment of *the balance of tax payable* must be made to IRB **separately** at least **15 days before** the due date for the submission of the ITRF. The applications should be addressed to the Director of Policy and Operations Division, IRB at [Cyberjaya](#). Where the approval is granted, the ITRF **must be submitted by e-Filing**, failing which, the approval will be withdrawn and penalty imposed under subsection [112\(3\)](#) of the ITA.
- With regard to the **Form E 2012**, a grace period **until 30 April 2013** is granted for **e-Filing**.
- For cases where penalty is imposed under subsection [112\(3\)](#) of the ITA, a reduction of 5% from the rates fixed by the IRB will be given for e-Filing cases.
- With regard to the assessment under sections [90\(2A\)](#), [90\(3\)](#), [91](#), [92](#), [96A](#) and [101\(2\)](#) of the ITA, the tax payable / balance of tax payable **must be settled within 30 days** from the assessment date. However, a **7 days grace period** is given.

For detailed information, members may view the [2013 Filing Programme](#) at the IRB website.

2. [Schedule on General Issue and Submission of Income Tax Return Forms \(ITRFs\)](#)

The Inland Revenue Board (IRB) has issued the above Schedule showing the date of general issue of ITRFs and the due date for submission of these ITRFs.

Please note that the following new ITRFs will be issued

- BT --- Resident individual (Knowledge Worker/Expert Worker) with business, employment and other income
- MT --- Non-resident individual (Knowledge Workers) with business, employment and other income
- PT --- Limited Liability Partnership
- TN --- Business Trust

Members may view the [schedule](#) at the IRB's website.

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