

e-CTIM No.96/2012

24 July 2012

TO ALL MEMBERS

TECHNICAL

Announcement on Organizational e-Filing (OeF) System

Further to our [e-CTIM No.89/2012](#), the Inland Revenue Board (IRB) has announced that **commencing 1 July 2012**, the Organizational e-Filing (OeF) System is fully implemented.

The OeF is used for submission of forms for the year of assessment 2011 and subsequent years of assessment. In this regard, a company must use its company's digital certificate to submit forms **e-C, e-R and e-CP204, unless** these forms are submitted by its tax agent.

The IRB has indicated on their website that only a managing director is allowed to apply for the company's digital certificate. However, where the company does not have such a designation, any person authorised under Section 75 of Income Tax Act, 1967 may apply for the company's digital certificate. To apply for an OeF PIN number a company is required to use Form [CP55B](#).

Every company that wishes to e-file its tax returns needs to submit Form CP55B to apply for the company e-Filing PIN number, even though it is within a group of companies. Only **one** individual is allowed to apply for the digital certificate on behalf of an organisation.

An individual may apply for the *company's digital certificate* for multiple companies by listing (by way of an attachment) the details of the companies for which he/she is applying the digital certificate, and by indicating the designation he/she holds in each of the companies – in ONE Form CP55B that he/she submits.

CTIM has been informed by IRB that the processing of the application for PIN numbers at the Customer Service Counter at the nearest IRB Branch will be immediate.

Where a company has submitted its tax return via e-filing in the year of assessment (Y/A) 2010, it may revert to submission (paper filing) of its tax return via "manual" filing in the subsequent years of assessments.

The IRB encourages taxpayers to use e-Filing. In this connection, the Institute would like to encourage members who are moving towards e-filing to use the Organizational e-Filing (OeF) System.

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