

e-CTIM No.34/2012 (Addendum)

6 March 2012

TO ALL MEMBERS

TECHNICAL

We refer to the e-CTIM No.34/2012 issued on 2 March 2012, which is reproduced below, and are pleased to elaborate (**in red**) on the key changes to the earlier 2012 Filing Programme. Please note that you may click the links (**in blue**) indicated in the e-CTIM to refer to the relevant document and statutory provisions

[Revised Filing Programme For Income Tax Return Forms \(ITRF\) In The Year 2012](#)

Further to our [e-CTIM No. 30 of 2012](#), please be informed that the Inland Revenue Board (IRB) has informed that the 2012 Filing Programme has been revised.

The key changes made on the earlier Filing Programme are as follows:-

- The grace period of 15 days to settle tax payment for taxpayers who e-filed their 2012 Income Tax Return Form (ITRF) is **no longer applicable** for the settlement of tax payable under subsections [103\(1A\)](#) (*in relation to deemed assessment or additional assessment on amended return*) and [103\(2\)](#) (*in relation to best judgment assessment, deemed assessment, advance assessment, composite assessment, increased assessment as a result of review by DGIR, etc.*) of the Income Tax Act, (ITA) 1967.

However, there is **no change for settlement of tax** under subsection [103\(1\)](#) of the ITA, i.e. **15 days grace period is still applicable**.

- With regard to paper filing via post, the grace period of 3 working days is **now applicable in respect of** payment of balance of tax payable under subsection [103\(1\)](#) of the ITA.

For detailed information, members may view the latest [2012 Filing Programme](#) at the IRB's website.

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