

FILING PROGRAMME FOR INCOME TAX RETURN FORMS (ITRF) IN THE YEAR 2012

1. SUBMISSION OF FORMS BE, B, M, P, TP, TJ AND TF IN THE CALENDAR YEAR 2012

1.1 Due Date For Submission Of ITRF For Year Of Assessment 2011

Source Of Income	Due Date For Submission Of ITRF
For Those Who Do Not Carry On Any Business	30 April 2012
For Those Who Carry On Business	30 June 2012

1.2 Grace Period For Submission Of ITRF Via:

A) e-Filing

- i. ITRF furnished via e-Filing after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 15 days after the due date for submission of the form.
- ii. For failure to furnish within the allowable period, penalty can be imposed under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the ITRF.

Example:

The due date for submission of Form BE for Year of Assessment 2011 is 30 April 2012. The grace period for e-Filing of Form BE for Year of Assessment 2011 is given until 15 May 2012. If a taxpayer furnished his Form BE for Year of Assessment 2011 via e-Filing on 16 May 2012, the receipt of his ITRF shall be considered late as from 1 May 2012 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

- iii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967.

B) Postal And Hand Delivery

- i. ITRF received by LHDNM via post after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 3 working days after the due date for submission of the form.
- ii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967 for ITRF sent by post.
- iii. This grace period is NOT APPLICABLE for ITRF furnished by hand.

1.3 e-Filing System For Forms BE, B, M And P For Year Of Assessment 2011 And Form E (Remuneration For The Year 2011)

The e-Filing system for individuals, partnerships and employers will be made available with effect from the following date:

Type Of ITRF	Individual Module	Tax Agent Module (TAeF)
e-BE, e-B, e-M, e-E and e-P	1 March 2012	1 March 2012

2. SUBMISSION OF FORMS C, R, C1, TA, TC AND TR IN THE CALENDAR YEAR 2012

2.1 Due Date For Submission Of ITRF

Subsections 77A(1) and 103(1) of ITA 1967, the Saving and Transitional Provisions of Finance Act 2007 (Act 683) and Finance Act 2009 (Act 693) state that the submission of the ITRF and payment of the balance of tax and debt due to the Government shall be made by the last day of the seventh month from the date following the close of the company's accounting period.

2.2 Grace Period For Submission Of ITRF Via:

A) e-Filing

- i. ITRF furnished via e-Filing after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 15 days after the due date for submission of the form. This grace period applies to Forms C, R, C1, TA, TC and TR where the due date for submission of the form falls within the calendar year 2012.
- ii. For failure to furnish within the allowable period, penalty can be imposed under subsection 112(3) of ITA 1967 based on the due date for submission of the ITRF.

Example:

The due date for submission of Form C Year of Assessment 2012 for the accounting period ending 31 May 2012 is 31 December 2012. Grace period is given until 15 January 2013 for e-Filing of Form C Year of Assessment 2012 for the accounting period ending 31 May 2012. If a taxpayer furnished his Form C Year of Assessment 2012 for the accounting period ending 31 May 2012 via e-Filing on 16 January 2013, the receipt of the ITRF shall be considered late as from 1 January 2013 and penalty under subsection 112(3) of ITA 1967 shall be imposed.

- iii. This grace period also applies to payment of:
 - a. the balance of tax under subsection 103(1) of ITA 1967; and
 - b. debt to the Government under Finance Act 2007 (Act 683) and Finance Act 2009 (Act 693).

B) Postal And Hand Delivery

- i. ITRF received by LHDNM via post after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 3 working days after the due date for submission of the form.
- ii. This grace period also applies to payment of the balance of tax under subsection 103(1) of ITA 1967 for ITRF sent by post.
- iii. This grace period is NOT APPLICABLE for ITRF furnished by hand.

2.3 Application For Extension Of Time For Submission Of ITRF

- i. Application for extension of time can be made provided that LHDNM receives the application at least 15 days before the due date for submission of the form. Otherwise, the application received will be rejected.
- ii. Application for extension of time to pay the balance of tax and debt due to the Government has to be submitted together, if also required.
- iii. The application must be furnished together with reasonable and strong justification. Application will be considered based on merit of the case.

- iv. The application must be addressed to:

Pengarah Bahagian Dasar & Operasi
Jabatan Operasi Cukai
Aras 12, Menara Hasil
Persiaran Rimba Permai
Cyber 8, Peti Surat 11833
63000 Cyberjaya
Selangor Darul Ehsan

2.4 Category Of Companies Not Required To Submit Form R

Companies which commence operations after 31 December 2007 are **not required** to submit Form R with effect from Year of Assessment 2010 and subsequent years of assessment.

3. Form E Remuneration For The Year 2011

3.1 Due Date For Submission Of Form E

Form E 2011 is issued to employers on 31 January 2012. Subsection 83(1) of ITA 1967 stipulates that the form must be furnished on or before 31 March 2012.

3.2 Grace Period For Submission Of Form E Via:

A) e-Filing

- i. Form E furnished via e-Filing after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 15 days after the due date for submission of the form.
- ii. For failure to furnish within the allowable period, a compound can be imposed under paragraph 120(1)(b) of ITA 1967 based on the due date for submission of the ITRF.

B) Postal And Hand Delivery

- i. ITRF received by LHDNM via post after the due date for submission of the form shall be deemed to be received within the stipulated period if the form is received within 3 working days after the due date for submission of the form.
- ii. This grace period is **NOT APPLICABLE** for ITRF furnished by hand.

3.3 Application For Extension Of Time For Submission Of Form E

- i. Application for extension of time can be made provided that LHDNM receives the application at least 15 days before the due date for submission of the form. Otherwise, the application received will be rejected.
- ii. The application must be furnished together with reasonable and strong justification. Application will be considered based on merit of the case.
- iii. The application must be addressed to:

Pengarah Bahagian Dasar & Operasi
Jabatan Operasi Cukai
Aras 12, Menara Hasil
Persiaran Rimba Permai
Cyber 8, Peti Surat 11833
63000 Cyberjaya
Selangor Darul Ehsan

3.4 Form C.P. 8A / C.P. 8C (EA / EC) To Be Rendered To Employees

Pursuant to the provision under subsection 83(1A) of ITA 1967, employers are required to prepare Form C.P. 8A / C.P. 8C (EA / EC) for the year ended 2011 and render the completed form to all their employees on or before 29 February 2012.

3.5 Procedure On Submission Of Form E And C.P. 8D

- i. The form has to be submitted to Jabatan Pemprosesan Maklumat Pandan Indah.
- ii. Form C.P. 8D can be submitted through the following methods:
 - a. e-Filing if Form E is furnished via e-Filing;
 - b. Furnish the txt file on CD and disc as per the data specification in Part A of Appendix 1;
 - c. Furnish the file in Microsoft Excel on CD and diskette as per the specification in Part B of Appendix 1; or
 - d. Send C.P. 8D in paper form.

- iii. Submission via e-Filing is encouraged. Employers not using the e-Filing method may submit C.P. 8D using method 3.5(ii)(b) or 3.5(ii)(c) above especially for employers with **20 employees** or more.

3.6 Prefill Of Remuneration Particulars In e-Filing

To facilitate taxpayers' use of e-Filing in line with current technological development, LHDNM is further reinforcing its e-Filing system by obtaining remuneration particulars of taxpayers from their employers for prefill in their respective e-Filing forms. Prior to signing and sending the forms electronically, taxpayers using e-Filing may alter the pre-filled particulars if there's a change.

Employers are encouraged to furnish the particulars in accordance with the format provided by LHDNM for the year 2011. The format for [Information Layout For Prefill](#) can be obtained from the LHDNM website. The required particulars can be furnished via CD to the following address or e-mail to bantuan_praisi@hasil.gov.my **on or before 15/02/2012**. To ensure compliance with the required format, please submit the test data to the mentioned e-mail address. Particulars furnished are acceptable as CP8D particulars for Form E.

Enquiries can be e-mailed to bantuan_praisi@hasil.gov.my.

Address:

Jabatan Operasi Cukai
Aras 12, Menara Hasil
Persiaran Rimba Permai
Cyber 8, Peti Surat 11833
63000 Cyberjaya,
Selangor Darul Ehsan

4. Repayment Cases

4.1 Appendices / Working Sheets

Appendices / Working sheets used for computation need not be submitted together with the ITRF. Only the following appendices or working sheets in relation to repayments cases have to be furnished:

- i. Appendix B1 / HK-3 in respect of tax deduction under section 51 of the Finance Act 2007 (dividends);
- ii. Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);
- iii. Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; atau
- iv. Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.

4.2 Original Dividend Vouchers

Original dividend vouchers need not be submitted together with the ITRF. Taxpayers are only required to furnish original dividend vouchers if requested for audit purpose.

4.3 Other Documents

Other documents relating to the claim for tax deduction under section 110 of ITA 1967 (others) and foreign tax deducted in the country of origin have to be furnished only if requested for the purpose of audit.

PART A: GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE**EMPLOYER'S PARTICULARS**

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employer's No.	Integer	10	Employer's E number. Enter without E in front	2900030000
Employer's Name	Variable character	80	Employer's name as reported to LHDNM	Syarikat Bina Jaya
Remuneration For The Year	Integer	4	Relevant year of remuneration	2011

Example of txt data:

2900030000|Syarikat Bina Jaya|2011

Note: Every field is separated by a delimiter | and saved in txt file.

EMPLOYEE'S PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employee's Name	Variable character	60	Name as per identity card.	Ali bin Ahmad
Income Tax No.	Integer	11	Income tax number as given by LHDNM. Leave the item blank if the employee has no income tax number.	03770324020

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Identity Card / Police / Army / Passport No.	Variable character	12	Priority is given to new I/C no. followed by police no., army no. and passport no. Passport no. is for foreigners.	730510125580 or A2855084 or T0370834
Total Gross Remuneration	Decimal	11	Total gross remuneration excluding the value in <i>sen</i> .	RM 50000.70 dan RM 50000.20 are reported as 50000
Tax Exempt Allowances / Perquisites / Gifts / Benefits	Decimal	11	Total of tax exempt allowances / perquisites / gifts / benefits without the value in <i>sen</i> .	RM 445.60 and RM 445.20 are reported as 445
MTD	Decimal	11	Total MTD with value in <i>sen</i> .	RM 2555.25 and RM 2555.90
CP38	Decimal	11	Total CP38 with value in <i>sen</i> .	RM 1058.45 and RM 1058.85

Example of txt data:

Ali bin Ahmad|03770324020|730510125580|50000|445|2555.25|1058.45
Mike Thompson|5822221110|ZZ5842211|20200|400|1520.45|3200.00

Note: Every field is separated by a delimiter | and saved in txt file.

PART B: GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN MICROSOFT EXCEL

1. LHDNM has prepared the C.P. 8D format in Microsoft Excel 2003 to assist the employers in preparing the data. This program can be obtained from the LHDNM website.
2. The usable medium is CD and diskette.
3. Employers who use the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

YYHHHHHHHHHHH_TTTT.XLS

YY : particulars of employer and employees (MP)
HHHHHHHHHHH : E no.
TTTT : year of remuneration

Example: Employer using Microsoft Excel with the E No. 2900030000 for the year 2011.

One (1) file under the name **MP2900030000_2011.XLS** shall be sent to LHDNM.

4. For employers with their own computerised system and many employees, they are encouraged to prepare the data in txt using the format provided above (Part A).
5. For employers who choose not to use the Microsoft Excel, the employer and employees' particulars shall be kept in 2 different files. However, they must be uploaded onto the same CD using the file name according to the following standard:

YHHHHHHHHHHH_TTTT.TXT

Y : particulars of employer (M) **or** employees (P)
HHHHHHHHHHH : E no.
TTTT : year of remuneration

Example: Txt file sent by an employer with the E No. 2900030000 for the year 2011.

Two (2) files shall be sent by LHDNM under the name:

- (i) **M2900030000_2011.txt** - consisting of employer's particulars
- (ii) **P2900030000_2011.txt** - consisting of employees' particulars

A Guide Regarding Errors Which Appear While Using The Microsoft Excel Format Provided:

No.	ERROR	ERROR MESSAGE
1	E No.: Entry of non-digit value or value exceeding 10 digits.	1. Value received is in digit 2. Number of digits exceeding 10
2	Employer's Name: Entry of employer's name which exceeds 80 characters.	Length exceeding 80
3	Remuneration For The Year: Entry of non-digit value or value exceeding 4 digits.	Value is not in digit or exceeding 4 digits
4	Employee's Name: Entry of employer's name which exceeds 60 characters.	Length exceeding 60
5	Income Tax No.: Entry of non-digit value or value exceeding 11 digits.	Value entered is not in digit or exceeds 11
6	Identity Card / Police / Army / Passport No.: Entry of information exceeding 12 characters.	Length exceeding 12
7	Total Gross Remuneration: Value entered exceeds 11 digits or includes the value in <i>sen</i> .	Value exceeding 11 digits or includes the value in <i>sen</i> .
8	Tax Exempt Allowances / Perquisites / Gifts / Benefits: Value entered exceeds 11 digits or includes the value in <i>sen</i> .	Value exceeding 11 digits or includes the value in <i>sen</i> .
9	MTD: Value entered exceeds 11 digits or does not include the value in <i>sen</i> .	Value exceeding 11 digits or does not include the value in <i>sen</i> .
10	CP38: Value entered exceeds 11 digits or does not include the value in <i>sen</i> .	Value exceeding 11 digits or does not include the value in <i>sen</i> .