# FILING PROGRAMME FOR INCOME TAX RETURN FORMS (ITRF) IN THE YEAR 2016

1. **SUBMISSION OF FORMS BE, B, BT, M, MT, P, TP, TJ AND TF FOR YEAR OF ASSESSMENT 2015**

   1.1 **Due Date For Submission Of ITRF For Year Of Assessment 2015**

   | Form | Due Date For Submission Of ITRF | |
   |---|---|---|
   | | **Does Not Carry On Business** | **Carry On Business** |
   | BE | 30 April 2016 | – |
   | B and P | – | 30 June 2016 |
   | BT, M / MT, TP, TJ and TF | 30 April 2016 | 30 June 2016 |

   1.2 **Grace Period for Submission of ITRF for Year of Assessment 2015**

   | Form | Method Of Submission | Grace Period |
   |---|---|---|
   | e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TF | e-Filing | 15 days |
   | BE, B / BT, M / MT, P, TP, TJ and TF | Via postal delivery | 3 working days |
   | | By hand-delivery | None |

   **1.2.1** ITRF furnished via e-Filing / postal delivery after the due date for submission of the relevant ITRF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned ITRF.

   **1.2.2** Failure to furnish within the allowable period will result in the imposition of penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the relevant ITRF.

   Example:

The due date for submission of Form BE for Year of Assessment 2015 is 30 April 2016.

Grace period is given until 15 May 2016 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2015.

If a taxpayer furnished his Form e-BE for Year of Assessment 2015 on 16 May 2016, the receipt of his ITRF shall be considered late as from 1 May 2016 and penalty shall be imposed under subsection 112(3) of ITA 1967.

**1.2.3** This grace period also applies to the payment of the balance of tax under subsection 103(1) of ITA 1967 in respect of ITRF furnished via e-Filing / postal delivery.

**1.3 e-Filing System For Forms BE, B, BT, M, MT, P And TF For Year Of Assessment 2015**

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

| Form | e-Filing | Tax Agent e-Filing (TAeF) |
|---|---|---|
| e-BE, **m-BE**, e-B / BT, e-M / MT, e-P and e-TF | 1 March 2016 | 1 March 2016 |

**2. SUBMISSION OF FORMS C, C1, PT, TA, TC, TR AND TN FOR YEAR OF ASSESSMENT 2016**

**2.1 Due Date For Submission Of ITRF For Year Of Assessment 2016**

In accordance with subsections 77A(1) and 103(1) of ITA 1967, the submission of the relevant ITRF and payment of the balance of tax shall be made by the last day of the seventh month from the date following the close of the accounting period of the company, limited liability partnership, trust body and co-operative society.

**2.2** **Dormant * Companies, Limited Liability Partnerships, Trust Bodies And Co-operative Societies**

**2.2.1** Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are required to furnish the ITRF (including Form E) with effect from Year of Assessment 2014.

**2.2.2** Companies, limited liability partnerships, trust bodies and co-operative societies which have not commenced operation need not furnish Form CP204.

**2.2.3** Companies, limited liability partnerships, trust bodies and co-operative societies which own shares, real properties, fixed deposits and other similar investments are not considered as dormant.

**2.2.4** Companies, limited liability partnerships, trust bodies and co-operative societies which furnish false information shall be subject to the provisions under section 113 and section 114 of ITA 1967.

**2.2.5** For the purpose of submission via e-Filing (e-C), dormant * companies are required to complete the ITRF as follows:

| (i) | Accounting Period | Mandatory to fill up this item. Accounting period is as reported in the annual return to SSM. |
|------|----|----|
| (ii) | Basis Period | Mandatory to fill up this item. |
| (iii) | Business / Partnership Statutory Income | NOT mandatory to fill up these items but if amount '0' is entered, the entry of business code is mandatory. |
| (iv) | Business Code | |

**\* Note:** Dormant companies consist of:
  i)   companies which have never commenced operations since the date of their incorporation; and
  ii)  companies which have previously been in operation or carried on business but have now ceased operations or business.

**2.3** **Grace Period for Submission of ITRF for Year of Assessment 2016**

| Form | Method Of Submission | Grace Period |
|------|----|----|
| e-C | e-Filing (compulsory) | 1 month |
| C1, PT, TA, TC, TR and TN | Via postal delivery | 3 working days |
| | By hand-delivery | None |

**2.3.1** ITRF furnished via e-Filing / postal delivery after the due date for submission of the relevant ITRF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned ITRF.

**2.3.2** Failure to furnish within the allowable period will result in the imposition of penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the relevant ITRF.

Example I:

The accounting period of a company ends on 29 February 2016.

The due date for submission of the company's ITRF (Form e-C) for Year of Assessment 2016 is 30 September 2016.

Grace period is given until 31 October 2016.

If the company furnished its ITRF on 1 November 2016, the receipt of its ITRF shall be considered late as from 1 October 2016 and penalty shall be imposed under subsection 112(3) of ITA 1967.

Example II:

The accounting period of a co-operative society ends on 29 February 2016.

The due date for submission of the co-operative society's ITRF (Form C1) for Year of Assessment 2016 is 30 September 2016.

Grace period is given until 6 October 2016.

If the co-operative society furnished its ITRF via postal delivery on 7 October 2016, the receipt of its ITRF shall be considered late as from 1 October 2016 and penalty shall be imposed under subsection 112(3) of ITA 1967.

**2.3.3** This grace period also applies to the payment of the balance of tax under subsection 103(1) of ITA 1967 in respect of ITRF furnished via e-Filing / postal delivery.

**2.4 e-Filing System For The Submission Of Company ITRF (Form e-C) For Year Of Assessment 2016**

The e-Filing system for companies will be made available with effect from the following date:

| Form | e-Filing | Tax Agent e-Filing (TAeF) |
|------|----------|---------------------------|
| e-C | 1 April 2016 | 1 April 2016 |

### 3. FORM E (REMUNERATION FOR THE YEAR 2015)

#### 3.1 Due Date For Submission Of Form E

Subsection 83(1) of ITA 1967 stipulates that the form must be furnished by every employer before or on 31 March 2016. Form E will only be considered complete if C.P. 8D is furnished before or on the due date for submission of the form.

#### 3.2 Grace Period For Submission Of Form E (Remuneration For The Year 2015)

| Form | Method Of Submission | Grace Period |
|------|----------------------|--------------|
| e-E | e-Filing * | Until 30 April 2016 |
| E | Via postal delivery | 3 working days |
| | By hand-delivery | None |

\* **Corporate employers are compulsorily required to furnish Form E via e-Filing (Form e-E) with effect from the Year of Remuneration 2016.**

**3.2.1** Form E furnished via e-Filing / postal delivery after the due date for its submission shall be deemed to be received within the stipulated period if it is received before or on **30 April 2016 (e-Filing)** / **within 3 working days (postal delivery)**.

**3.2.2** Failure to furnish within the allowable period will result in the imposition of compound under paragraph 120(1)(b) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the form.

#### 3.3 e-Filing System For The Submission Of Form E (Remuneration For The Year 2015)

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

| Form | e-Filing | Tax Agent e-Filing (TAeF) |
|------|----------|---------------------------|
| e-E | 1 March 2016 | 1 March 2016 |

**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 2015 and render the completed form to all their employees before or on **29 February 2016**.

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

**3.5.1** The form has to be submitted to Pusat Pemprosesan Maklumat.

**3.5.2** 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 as per the data specification in Part A of Appendix 1;
   (c) Furnish the file in Microsoft Excel on CD as per the specification in Part B of Appendix 1; or
   (d) Send C.P. 8D in paper form.

**3.5.3** Submission via e-Filing is encouraged. Employers not using the e-Filing method may submit C.P. 8D using method 3.5.2(b) or 3.5.2(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 prefilled particulars if there's a change.

Employers are encouraged to furnish the particulars online using *e-Data Praisi* which can be accessed via the LHDNM Official Portal **before or on 22 Februari 2016.** The format for **Information Layout For Prefill** can be obtained from the LHDNM Official Portal. To ensure compliance with the required format, format check can be done via *e-Data Praisi*. Particulars furnished are acceptable as C.P. 8D particulars for Form E.

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

## 4. EXTENSION OF TIME IN RESPECT OF THE SUBMISSION OF ITRF

Extension of time will NO LONGER be allowed for the submission of the following ITRF:

| Form | Effective Date |
|------|----------------|
| Forms E, BE, B, BT, M, MT, P, TP, TJ and TF (including electronic forms) | With effect from Year of Assessment 2015 |
| Forms e-C, C1, PT, TA, TC, TR and TN | With effect from Year of Assessment 2016 |

## 5. REPAYMENT CASE

### 5.1 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:

(a) Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);

(b) Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; or

(c) Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.

### 5.2 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.

## 6. PENALTY

**Reduction In The Rate Of Penalty Under Subsection 112(3) Of ITA 1967 For Cases Other Than Company ITRF**

For cases other than company ITRF which are liable for penalty under subsection 112(3) of ITA 1967, the rate of penalty stipulated by LHDNM can be reduced by 5% if the relevant ITRF is submitted via e-Filing.

7. **CONCESSION FOR THE PAYMENT OF TAX UNDER SUBSECTION 103(2) OF ITA 1967**

**Grace Period For The Payment Of Tax / Balance Of Tax**

For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. Nevertheless, a grace period of 7 days is given.

**Note:** This Programme is applicable until the following year's Programme is issued.

**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

# C.P. 8D INFORMATION LAYOUT - Pin. 2015

**STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2015 AND PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994**

**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 | 2015 |

**Example of txt data:**

2900030000|Syarikat Bina Jaya|2015

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 |
| 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 *sen*. | 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 *sen*. | RM 445.60 and RM 445.20 are reported as 445 |
| MTD | decimal | 11 | Total MTD with value in *sen*. | RM 2555.25 and RM 2555.90 |
| CP38 | decimal | 11 | Total CP38 with value in *sen*. | 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 Official Portal.

2.  Employers who have submitted prefilled information need not complete and furnish Form C. P. 8D.

3.  The usable medium is CD.

4.  Employers who use the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

    YYHHHHHHHHHH_TTTT.XLS

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

    Example: Employer using Microsoft Excel with the E No. 2900030000 for the year 2015.

    One (1) fail under the name **MP2900030000_2014.XLS** shall be sent to LHDNM.

5.  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).

6.  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:

    YHHHHHHHHHH_TTTT.TXT

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

    Example: Txt file sent by an employer with the E No. 2900030000 for the year 2015.

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

    (i) **M2900030000_2015.txt** - consisting of employer's particulars
    (ii) **P2900030000_2015.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<br>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 *sen*. | Value exceeding 11 digits or includes the value in *sen*. |
| 8. | **Tax Exempt Allowances / Perquisites / Gifts / Benefits:** Value entered exceeds 11 digits or includes the value in *sen*. | Value exceeding 11 digits or includes the value in *sen*. |
| 9. | **MTD:** Value entered exceeds 11 digits or does not include the value in *sen*. | Value exceeding 11 digits or does not include the value in *sen*. |
| 10. | **CP38:** Value entered exceeds 11 digits or does not include the value in *sen*. | Value exceeding 11 digits or does not include the value in *sen*. |