

e-CTIM No.30/2012

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TO ALL MEMBERS

TECHNICAL

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

The Inland Revenue Board (IRB) has issued the 2012 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 2012, a grace period of **15 days is granted for e-Filing**. This grace period **also applies to payment** of balance of tax payable under subsections [103\(1\)](#), [103\(1A\)](#) and [103\(2\)](#) of the Income Tax Act 1967, assessments issued in calendar year 2012 and debt due to the Government under Finance Act 2007 and Finance Act 2009.
- With regard to “manual filing”, a grace period of **3 working days** is granted for cases where the ITRFs are sent **by post**; however, there is **NO grace period** for ITRFs filed **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. Each application should have strong and valid reasons and will be considered based on the merits of the case. The applications should be addressed to the Director of Policy and Operations Division, IRB at [Cyberjaya](#).
- For companies which commenced operations after 31 December 2007, filing of Form R is not required for Year of Assessment 2010 and subsequent years.
- For refund cases only, the relevant attachments (*Lampiran*) and worksheets (*Helaian Kerja*) have to be submitted manually.

For more information members may view the [2012 Filing Programme](#) at the IRB's 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.

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

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