

TECHNICAL

Filing Programme for Income Tax Return Forms (ITRF) in the Year 2014

The Inland Revenue Board (IRB) has uploaded the 2014 Filing Programme on its website. Please take note that there are some differences /changes in the programme compared to that of the previous year.

Paragraph 1 - Submission of Forms BE, B, BT, M, MT, P, TP, TJ and TF

- As in the past, submission of ITRF after the due date for submission shall be deemed to be received within the stipulated period if the ITRF is received within the grace period. The **grace period** for submission via **e-Filing** is **15 days** and for submission by **post** is **3 working days**. **No grace period** is available in respect of **hand delivery** of ITRF.
- The grace period also applies to payment of the balance of tax under [S.103\(1\)](#) of Income Tax Act 1967 (ITA).

Paragraph 2.2 - Submission of Forms C and R

- Effective from YA 2014, a company shall furnish its ITRF on an **electronic medium** or by way of **electronic transmission** to the IRB [S.77A(1A), ITA].
- For the purpose of [section 77A](#) of ITA 1967, (a company which makes) "manual submission" of ITRF (paper return) **does not comply** with the Act. [The ITRF is **deemed not received**.]
- For the submission of **YA 2014 Forms C and R** (i.e. where the due date of filing falls on or after August 2014), the grace period is **one (1) month** and it also applies to **payment** of the balance of tax under [S.103\(1\)](#) of ITA and debt due to the Government under Finance Act 2007 and Finance Act 2009.
- For the submission of **YA 2013 Forms C and R** (i.e. where the due date of filing falls between January and July 2014), the 2013 Filing Programme for ITRF shall apply (i.e. the grace period is **15 days** for **e-filing**, **3 working days** for submission by **post** and **no grace period** for **hand delivery**). The grace periods also apply to **payment** of the balance of tax under [S.103\(1\)](#) of ITA and debt due to the Government under Finance Act 2007 and Finance Act 2009. [Refer Note to Para. 2.2]

Paragraph 2.4 - Submission of Forms C1, PT, TA, TC, TR and TN

- The **grace period** for submission of ITRF via **post** is **3 working days**. There is **no grace period** for submission by **e-filing** and **hand delivery**.

Paragraph 2.5 - Application for extension of time for submission of ITRF (Forms C, R, C1, PT, TA, TC, TR and TN)

- The application for extension of time for submission of ITRF must be received by IRB at least **30 days** before the due date of submission.
- In connection with the above, 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.
- The grace period is not applicable if the application for extension of time has been approved.

Paragraph 3 - Submission of Form E

- The grace period for submission of Form E via **e-Filing** is **one (1) month** and for submission by **post** is **3 working days**. **No grace period** is available in respect of **hand delivery** of Form E.
- Application for **extension of time** for submission of Form E is to be received by IRB at least **30 days** before the due date of submission. The **grace period is not applicable** if the application for extension of time has been approved.
- The procedure on submission of Form E and C.P. 8D is listed in Paragraph 3.5 of the 2014 Filing Programme. Employers are encouraged to furnish the remuneration particulars of employees online using [e-Data Praisj](#) on or before **15 February 2014**.

For further details, members are requested to read the [2014 Filing Programme](#) at the IRB website.

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