
TECHNICAL

Direct Taxation

REVISED CRITERIA ON INCOMPLETE INCOME TAX RETURN FORM (ITRF)

The Inland Revenue Board (IRB) has recently uploaded the revised criteria on incomplete income tax return form (ITRF) in their website. The following are the major amendments to the criteria.

1. New criteria have been inserted as follows:

Criteria No.	Subject
6.	Non-submission of Group Relief Forms [Form C (RK-T) & Form C (RK-S)].
9.	Missing pages in the ITRF.

2. In addition, the following criteria are amended:

Criteria No.	Amendments
1.	The ITRF printing requirements have been clarified.
7.	Additional notes to the criteria (Mistake in the amount entered and tax computation error in the ITRF) have been inserted.

3. The rest of the amendments are minor.

Members can refer to the revised criteria at the websites of the [Institute](#) and the [IRB](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above document so that we may raise them to the IRB.

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