

TECHNICAL

Filing Programme for Income Tax Return Forms (ITRF) in the Year 2015

The Lembaga Hasil Dalam Negeri Malaysia (LHDNM) has uploaded the 2015 Filing Programme on its website. The salient points of the 2015 Filing Programme are listed below.

Paragraph 1 - Submission of Forms BE, B, BT, M, MT, P, TP, TJ and TF for Year of Assessment 2014

- The **grace period** for ITRF (**e-BE, e-B/BT, e-M/MT and e-P**) to be received by the LHDNM via **e-Filing** is **within 15 days** after the due date for submission of the form. This grace period also applies to payment of the balance of tax under [S.103\(1\)](#) of the Income Tax Act (ITA) 1967 for ITRF submitted via e-Filing.
- The **grace period** for ITRF (**Forms BE, B, BT, M, MT, P, TP, TJ and TF**) to be received by the LHDNM via **post** is **within 3 working days** after the due date for submission of the form. This grace period also applies to payment of the balance of tax under [S.103\(1\)](#) of ITA 1967 for ITRF sent by post. **No grace period** is available in respect of **hand delivery** of ITRF.

Paragraph 2.2 – Companies, Limited Liability Partnerships (LLP), Trust Bodies and Co-operative Societies which are Dormant and / or have not Commenced Business

- Companies, LLP, trust bodies and cooperative societies which are dormant and / or have not commenced business are required to furnish the **ITRF (including Form E)** with effect from **Year of Assessment (YA) 2014**.
- Companies, LLP, trust bodies and cooperative societies which have not commenced operation need not furnish Form CP204.
- Companies, LLP, trust bodies and cooperative societies which own shares, real properties, fixed deposits and other similar investments are not considered as dormant.
- Please refer to Paragraph 2.2 (g), (h) and (i) of the 2015 Filing Programme on the requirements for the registration of income tax file and submission via e-Filing (e-C) for companies which are dormant and / or have not commenced business.

Paragraph 2.3 – Submission of Company ITRF via Electronic Medium or Electronic Submission

- Effective from YA 2014, a company shall furnish its ITRF on an **electronic medium** or by way of **electronic transmission** to the LHDNM [S.77A(1A) of ITA 1967].
- For the purpose of [section 77A](#) of ITA 1967, (a company which makes) “manual submission” of ITRF (paper return) **does not comply** with ITA 1967. [The ITRF is **deemed not received**.]

Paragraph 2.4 – Grace Period for Submission of Company ITRF via e-Filing

- For **YA 2014 Company ITRF (e-C and e-R)** where the due date for submission of the form falls in the calendar year 2015 and for **YA 2015 Company ITRF (e-C)**, the grace period for the form to be received by the LHDNM is **within one (1) month** after the due date for submission of the form. This grace period also applies to **payment** of the balance of tax under [S.103\(1\)](#) of

ITA 1967 and debt due to the Government under Finance Act 2007 and Finance Act 2009 for ITRF submitted via e-Filing.

Paragraph 2.6 – Grace Period for Submission of Paper ITRF by Post – Forms C1, PT, TA, TC TR and TN

- The grace period for ITRF to be received by the LHDNM via **post** is **within 3 working days** after the due date for submission of the form. This grace period also applies to **payment** of the balance of tax under [S.103\(1\)](#) of ITA 1967 for ITRF sent by post. **No grace period** is available in respect of **hand delivery** of ITRF.

Paragraph 2.7 – Application for Extension of Time for Submission of ITRF

- The application for extension of time for submission of ITRF must be received by the LHDNM **at least 30 days** before the due date for submission of the form otherwise the application received will be rejected. The application must be furnished together with reasonable and strong justification and will be considered based on the merit of the case.
- In connection with the above, the 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** to cases for which extension of time has been approved.

Paragraph 3 – Form E (Remuneration for the Year 2014)

- The grace period for the Form E to be received by the LHDNM via **e-Filing (e-E)** is **within one (1) month** after the due date of submission of the form and the grace period for the Form E to be received by the LHDNM via **post** is **within 3 working days** after the due date for submission of the form. **No grace period** is available in respect of **hand delivery** of the Form E.
- The application for extension of time for submission of the Form E must be received by the LHDNM **at least 30 days** before the due date of submission of the form otherwise the application received will be rejected. The application must be furnished together with reasonable and strong justification and will be considered based on the merit of the case. The **grace period is not applicable** to cases for which the extension of time has been approved.
- The procedure on submission of Form E and C.P. 8D is listed in Paragraph 3.6 of the 2015 Filing Programme. Employers are encouraged to furnish the remuneration particulars of employees online using [e-Data Prais](#) which can be accessed on or before **21 February 2015**.

For further details, members are requested to read the 2015 Filing Programme at the websites of [the Institute](#) and [the LHDNM](#).

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