

From:

Sent: Monday, 1 February, 2016 5:43 PM

To:

Cc:

Subject: Enquiries on Filing Programme for Income Tax Return Forms (ITRF) in the Year 2016

Tuan,

Terima kasih di atas maklum balas Program Memfail BNCP 2016.

Berikut adalah jawapan kepada isu-isu yang di kemukakan:

1) Submission of ITRF C, C1, PT, TA, TC, TR and TN

The Filing Programme For ITRF In The Year 2015 refers. With effect from Year of Assessment 2015, grace period is given based on year of assessment and NO LONGER based on the calendar year in which the due date falls.

Therefore your summary is correct:-

Year of Assessment	Submission Governed by:
2015	2015 Filing Programme
2016	2016 Filing Programme

2) Submission of e-C by Companies which are dormant and / or have not commenced business

A new paragraph 2.2.5 has already been added to the Filing Programme For ITRF In The Year 2016 as follows:-

2.2.5 For the purpose of submission via e-Filing (e-C), companies which are dormant and / or have not commenced business 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	

Please refer to **Filing Programme For ITRF In The Year 2016 (Amendment 1/2016)** already uploaded in the LHDNM Official Portal.

3) Submission of Form E and C.P. 8D

If an employer does not have any employee befitting the conditions which requires the filling up of C.P. 8D, then item A2 (Number of employees under the MTD scheme) should be '0'.

4) Extension of Time in respect of the Submission of ITRF

Rationale: All taxpayers / tax agents are encouraged to work within the system governed by the Income Tax Act 1967.

However, if a taxpayer is penalised under subsection 112(3) of the ITA 1967 for late submission of ITRF but has strong justifiable reasons with relevant supporting documents, appeal can be submitted to the LHDNM branch which handles the taxpayer's income tax file.

Sekian, terima kasih.

**PENGARAH BAHAGIAN OPERASI DASAR
JABATAN OPERASI CUKAI
LEMBAGA HASIL DALAM NEGERI MALAYSIA**

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🌐 : <http://www.hasil.gov.my>

ANDALAH WIRA NEGARA!

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