

FILING PROGRAMME FOR INCOME TAX RETURN FORMS (ITRF) IN THE YEAR 2017

1. SUBMISSION OF FORMS BE, B, BT, M, MT, P, TP, TJ AND TF FOR YEAR OF ASSESSMENT 2016

1.1 Due Date For Submission Of ITRF For Year Of Assessment 2016

Form	Due Date For Submission Of ITRF	
	Does Not Carry On Business	Carry On Business
BE	30 April 2017	–
B and P	–	30 June 2017
BT, M / MT, TP, TJ and TF	30 April 2017	30 June 2017

1.2 Grace Period for Submission of ITRF for Year of Assessment 2016

Form	Method Of Submission	Grace Period
e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TF	e-Filing	15 days
BE, B / BT, M / MT, P, TP, TJ and TF	Via postal delivery	3 working days
	By hand-delivery	None

1.2.1 ITRF furnished via e-Filing / postal delivery after the due date for submission of the relevant ITRF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned ITRF.

1.2.2 Failure to furnish within the allowable period will result in the imposition of penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the relevant ITRF.

Example:

The due date for submission of Form BE for Year of Assessment 2016 is 30 April 2017.

Grace period is given until 15 May 2017 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2016.

If a taxpayer furnished his Form e-BE for Year of Assessment 2016 on 16 May 2017, the receipt of his ITRF shall be considered late as from 1 May 2017 and penalty shall be imposed under subsection 112(3) of ITA 1967.

1.2.3 This grace period also applies to the payment of the balance of tax under subsection 103(1) of ITA 1967 in respect of ITRF furnished via e-Filing / postal delivery.

1.3 e-Filing System For Forms BE, B, BT, M, MT, P And TF For Year Of Assessment 2016

The e-Filing system for individuals, partnerships and associations will be made available with effect from the following date:

Form	e-Filing	Tax Agent e-Filing (TAeF)
e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TF	1 March 2017	1 March 2017

2. SUBMISSION OF FORMS C, C1, PT, TA, TC, TR AND TN FOR YEAR OF ASSESSMENT 2017

2.1 Due Date For Submission Of ITRF For Year Of Assessment 2017

In accordance with subsections 77A(1) and 103(1) of ITA 1967, the submission of the relevant ITRF and payment of the balance of tax shall be made by the last day of the seventh month from the date following the close of the accounting period of the company, limited liability partnership, trust body and co-operative society.

2.2 Dormant * Companies, Limited Liability Partnerships, Trust Bodies And Co-operative Societies

2.2.1 Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are required to furnish the ITRF (including Form E).

2.2.2 Companies, limited liability partnerships, trust bodies and co-operative societies which have not commenced operation need not furnish Form CP204.

2.2.3 Companies, limited liability partnerships, trust bodies and co-operative societies which own shares, real properties, fixed deposits and other similar investments are not considered as dormant.

2.2.4 Companies, limited liability partnerships, trust bodies and co-operative societies which furnish false information shall be subject to the provisions under section 113 and section 114 of ITA 1967.

2.2.5 For the purpose of submission via e-Filing (e-C), dormant * companies 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	Mandatory to fill up these items if either one is completed.
(iv)	Business Code	

* **Note:-** 'Dormant' with reference to the above means :

- i) Never commenced operations since the date it was incorporated / established; or
- ii) Had previously been in operation or carried on business but has now ceased operations or business.

2.3 Grace Period for Submission of ITRF for Year of Assessment 2017

Form	Method Of Submission	Grace Period
e-C	e-Filing (compulsory)	1 month
e-C1	e-Filing	1 month
C1, PT, TA, TC, TR and TN	Via postal delivery	3 working days
	By hand-delivery	None

2.3.1 ITRF furnished via e-Filing / postal delivery after the due date for submission of the relevant ITRF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned ITRF.

2.3.2 Failure to furnish within the allowable period will result in the imposition of penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the relevant ITRF.

Example I:

The accounting period of a company ends on 28 February 2017. The due date for submission of the company's ITRF (Form e-C) for Year of Assessment 2017 is 30 September 2017.

Grace period is given until 31 October 2017.

If the company furnished its ITRF on 1 November 2017, the receipt of its ITRF shall be considered late as from 1 October 2017 and penalty shall be imposed under subsection 112(3) of ITA 1967.

Example II:

The accounting period of a co-operative society ends on 28 February 2017.

The due date for submission of the co-operative society's ITRF (Form C1) for Year of Assessment 2017 is 30 September 2017.

Grace period is given until 4 October 2017.

If the co-operative society furnished its ITRF via postal delivery on 5 October 2017, the receipt of its ITRF shall be considered late as from 1 October 2017 and penalty shall be imposed under subsection 112(3) of ITA 1967.

2.3.3 This grace period also applies to the payment of the balance of tax under subsection 103(1) of ITA 1967 in respect of ITRF furnished via e-Filing / postal delivery.

2.4 e-Filing System For The Submission Of Company ITRF (Form e-C) For Year Of Assessment 2017

The e-Filing system for companies will be made available with effect from the following date:

Form	e-Filing	Tax Agent e-Filing (TAeF)
e-C	1 April 2017	1 April 2017
e-C1	1 August 2017	1 August 2017

3. FORM E FOR THE YEAR OF REMUNERATION 2016

3.1 Due Date For Submission Of Form E

Subsection 83(1) of ITA 1967 stipulates that the form must be furnished by every employer before or on 31 March 2017. **Form E will only be considered complete if C.P. 8D is furnished before or on the due date for submission of the form.**

3.2 Grace Period For Submission Of Form E For The Year Of Remuneration 2016

Form	Method Of Submission	Grace Period
e-E	e-Filing *	Until 30 April 2017
E	Via postal delivery	3 working days
	By hand-delivery	None

* **Employers which are companies are compulsorily required to furnish Form E via e-Filing (Form e-E) with effect from the Year of Remuneration 2016.**

3.2.1 Form E furnished via e-Filing / postal delivery after the due date for its submission shall be deemed to be received within the stipulated period if it is received before or on **30 April 2017 (e-Filing) / within 3 working days (postal delivery).**

3.2.2 Failure to furnish within the allowable period will result in the imposition of compound under paragraph 120(1)(b) of the Income Tax Act 1967 (ITA 1967) based on the due date for submission of the form.

3.3 e-Filing System For The Submission Of Form E For The Year Of Remuneration 2016

The e-Filing system for employers will be made available with effect from the following date:

Form	e-Filing	Tax Agent e-Filing (TAeF)
e-E	1 March 2017	1 March 2017

3.4 Form C.P. 8A / C.P. 8C (EA / EC) To Be Rendered To Employees

Pursuant to the provision under subsection 83(1A) of ITA 1967, employers are required to prepare Form C.P. 8A / C.P. 8C (EA / EC) for the year ended 2016 and render the completed form to all their employees before or on **28 February 2017.**

3.5 Procedure On Submission Of Form E And C.P. 8D

3.5.1 The form has to be submitted to Pusat Pemprosesan Maklumat.

3.5.2 Form C.P. 8D can be submitted through the following methods:-

- (a) e-Filing if Form E is furnished via e-Filing;
- (b) Furnish the txt file on CD as per the data specification in Part A of Appendix 1;
- (c) Furnish the file in Microsoft Excel on CD as per the specification in Part B of Appendix 1; or
- (d) Send C.P. 8D in paper form.

3.5.3 Submission via e-Filing is encouraged. Employers not using the e-Filing method may submit C.P. 8D using method 3.5.2(b) or 3.5.2(c) above especially for employers with **20 employees** or more.

3.5.4 Employers who have submitted information via *e-Data Prais*i need not complete and furnish Form C.P. 8D.

3.6 Approval For The Use Of Old Version Of Form EA, Form EC And C.P. 8D Format For The Year Of Remuneration 2016 Only

Employers are hereby given time to implement any system change in accordance with the 2016 version of the mentioned forms / format. Therefore, employers are given the option to use either the old version or 2016 version of the mentioned forms / format for the Year of Remuneration 2016.

The old version of the forms / format allowed to be used for the **Year of Remuneration 2016 only** is as follows:-

- a) **Borang EA (C.P. 8A - Pin. 2010)**
- b) **Borang EC (C.P. 8C - Pin. 2010)**
- c) **Format C.P. 8D - Pin. 2015**

The C.P. 8D - Pin. 2015 format can be sent via any of the following methods:

- i) **e-Filing** (txt file format); atau
- ii) **Compact disc** (CD) [txt file format or Microsoft Excel]

However, employers are required to use the **Malay Language version of Form E (CP8-Pin. 2016)** for the purpose of submission to LHDNM for the **Year of Remuneration 2016**.

3.7 C.P. 8D Format – Method Of Submission By Employers For The Year Of Remuneration 2016

Employers are required to furnish C.P. 8D format to LHDNM via any of the methods stated below:

No.	Employer	Approved Method Of C.P. 8D Submission	
		C.P. 8D - Pin. 2016 (Current Version)	C.P. 8D - Pin. 2015 (Old Version)
i.	Companies (including Labuan Companies)	a) Together with Form e-E (e-Filing) b) Via <i>e-Data Praisi</i> c) Compact Disc	a) Together with Form e-E (e-Filing) b) Compact Disc
ii.	Non-Companies	a) Together with Form e-E (e-Filing) b) Together with Paper Form E c) Via <i>e-Data Praisi</i> d) Compact Disc	
Note:		Employers who have submitted information via <i>e-Data Praisi</i> need not complete and furnish Form C.P. 8D.	

3.8 Prefill Of Remuneration Particulars In e-Filing

To facilitate taxpayers' use of e-Filing in line with current technological development, LHDNM is further reinforcing its e-Filing system by obtaining remuneration particulars of taxpayers from their employers for prefill in their respective e-Filing forms. Prior to signing and sending the forms electronically, taxpayers using e-Filing may alter the prefilled particulars if there's a change.

Employers are encouraged to furnish the particulars online using *e-Data Praisi* which can be accessed via the LHDNM Official Portal **before or on 22 Februari 2017**. The format for **Information Layout For Prefill** can be obtained from the LHDNM Official Portal. To ensure compliance with the required format, format check can be done via *e-Data Praisi*. Particulars furnished are acceptable as C.P. 8D particulars for Form E. Employers who have submitted information via *e-Data Praisi* need not complete and furnish Form C.P. 8D.

Enquiries can be e-mailed to bantuan_praisi@hasil.gov.my.

4. EXTENSION OF TIME NO LONGER ALLOWED FOR THE SUBMISSION OF ITRF

Extension of time is NO LONGER allowed for the submission of all ITRF (including electronic forms).

Form	Effective Date
Forms E, BE, B, BT, M, MT, P and TF (including electronic forms)	With effect from Year of Assessment 2015
Forms TP and TJ	
Forms e-C, C1, PT, TA, TC, TR and TN	With effect from Year of Assessment 2016

5. REPAYMENT CASE

5.1 Appendices / Working Sheets

Appendices / Working sheets used for computation need not be submitted together with the ITRF. Only the following appendices or working sheets in relation to repayments cases have to be furnished:

- (a) Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);
- (b) Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; or
- (c) Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.

5.2 Other Documents

Other documents relating to the claim for tax deduction under section 110 of ITA 1967 (others) and foreign tax deducted in the country of origin have to be furnished only if requested for the purpose of audit.

6. REMOVAL OF REDUCTION IN THE RATE OF PENALTY UNDER SUBSECTION 112(3) OF ITA 1967 FOR CASES OTHER THAN COMPANY

Reduction of 5% in the rate of penalty is REMOVED with effect from the Year of Assessment 2016 in respect of ITRF submitted late via e-Filing for cases other than company.

7. CONCESSION FOR THE PAYMENT OF TAX UNDER SUBSECTION 103(2) OF ITA 1967

Grace Period For The Payment Of Tax / Balance Of Tax

For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. Nevertheless, a grace period of 7 days is given.

Note: This Programme is applicable until the following year's Programme is issued.



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C.P. 8D INFORMATION LAYOUT - Pin. 2016

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2016 AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

PART A:

GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE

EMPLOYER'S PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employer's No.	Integer	10	Employer's E number. Enter without E in front	2900030000
Name Of Employer	Variable character	80	Employer's name as reported to LHDNM	Syarikat Bina Jaya
Remuneration For The Year	Integer	4	Relevant year of remuneration	2016

Example of txt data:

2900030000|Syarikat Bina Jaya|2016

Note: Every field is separated by a delimiter | and saved in txt file.

EMPLOYEE'S PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Name Of Employee	Variable character	60	Name as per identity card.	Ali bin Ahmad
Income Tax No.	Integer	11	Income tax number as given by LHDNM. Leave the item blank if the employee has no income tax number.	03770324020
Identification / Passport No.	Variable character	12	Priority is given to new I/C no. followed by Police No., Army No. and Passport No. Passport No. is for foreigners.	730510125580 or A2855084 or T0370834
Category Of Employee	Integer	1	<p>Category of Employee (As per MTD Schedule):-</p> <p>~ Category 1: Single</p> <p>~ Category 2: Married and husband or wife is not working</p> <p>~ Category 3: Married and husband or wife is working, divorced or widowed, or single with adopted child</p> <p>If there is a change in status for example, from Category 1 to Category 3, enter the latest Category of Employee.</p>	The employee married on 24th June 2016 and his wife is working. The latest Category of Employee in respect of this employee is '3'.
Tax Borne By Employer	Integer	1	Enter '1' or '2' ie.:- 1 = Yes 2 = No	The employee's income tax is not borne by his employer. Enter '2' in respect of this employee.
Number Of Children Qualified For Tax Relief	Integer	2	Enter the number of children qualified for claim on tax relief.	Number of children = 2 persons. 1 child is 22 years old and married while another child is still schooling. Number of children qualified for tax relief = 1

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Total Qualifying Child Relief	Decimal	7	The total qualifying child relief is the same as the total child relief computed for the purpose of MTD. This total excludes the value in <i>sen</i> .	Total qualifying child relief for this employee is RM2000 (reported as 2000).
Total Gross Remuneration	Decimal	11	The total gross remuneration excludes the value in <i>sen</i> .	RM50000.70 and RM50000.20 is reported as 50000
Benefits In Kind	Decimal	11	The total value of the benefits in kind provided by the employer excludes the value in <i>sen</i> .	RM4200.80 and RM4200.10 is reported as 4200
Value Of Living Accommodation	Decimal	11	The total value of the living accommodation benefit provided by the employer in Malaysia excludes the value in <i>sen</i> .	RM12000.90 or RM12000.20 is reported as 12000
Employee Share Option Scheme (ESOS) Benefit	Decimal	11	The total value of the ESOS benefit excludes the value in <i>sen</i> .	RM 1300.80 or RM 1300.30 is reported as 1300
Tax Exempt Allowances / Perquisites / Gifts / Benefits	Desimal	11	The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in <i>sen</i> .	RM445.60 and RM445.20 is reported as 445
Total Claim For Relief By Employee Via Form TP1	Decimal	11	Jumlah tuntutan pelepasan oleh pekerja melalui Borang TP1 adalah tanpa nilai <i>sen</i> .	RM2200.50 and RM2200.10 is reported as 2200
Total Claim On Payment Of Zakat By Employee Via Form TP1	Decimal	11	Total payment of <i>zakat</i> (OTHER THAN that paid via monthly salary deduction) claimed by the employee via Form TP1. This total has value in <i>sen</i> .	RM1400.30 is reported as 1400.30
Contribution To Employees Provident Fund	Decimal	6	The total contribution to the Employees Provident Fund excludes the value in <i>sen</i> .	RM3600.90 and RM3600.30 is reported as 3600
Zakat Paid Via Salary Deduction	Decimal	11	The total zakat paid via salary deduction has value in <i>sen</i> .	RM1700.20 is reported as 1700.20
MTD	Decimal	11	The total MTD has value in <i>sen</i> .	RM2555.25 is reported as 2555.25
CP38	Decimal	11	The total CP38 has value in <i>sen</i> .	RM1822.63 is reported as 1822.63

Example 1 of txt data:

The information is as per the example in the above schedule:

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|12000|1300|445|2200|1400.30|3600|1700.20|2555.25|1822.63

Example 2 of txt data:

The information is similar to the example in the above schedule except for the following:

- The employee is not provided with living accommodation benefit by his employer.
- The employee is not given ESOS benefit by his employer.
- There is no income tax deduction via CP38 for this employee.

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|||445|2200|1400.30|3600|1700.20|2555.25|

Note: Every field is separated by a delimiter | and saved in txt file.

PART B:

GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN MICROSOFT EXCEL

1. LHDNM has prepared the C.P. 8D format in Microsoft Excel 2003 to assist the employers in preparing the data. This program can be obtained from the LHDNM Official Portal.
2. Employers who have submitted information via *e-Data Prais*i need not complete and furnish Form C.P. 8D.
3. The usable medium is compact disc (CD).
4. Employers who use the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

YYHHHHHHHHHH_TTTT.XLS

YY	:	particulars of employer and employees (MP)
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

Example: Employer using Microsoft Excel with the E No. 2900030000 for the year 2016.

One (1) fail under the name **MP2900030000_2014.XLS** shall be sent to LHDNM.

5. For employers with their own computerised system and many employees, they are encouraged to prepare the data in txt using the format provided above (Part A).

6. For employers who choose not to use the Microsoft Excel, the employer and employees' particulars shall be kept in 2 different files. However, they must be uploaded onto the same CD using the file name according to the following standard:

YHHHHHHHHHHH_TTTT.TXT

Y : particulars of employer (M) or employees (P)
 HHHHHHHHHHH : E no.
 TTTT : year of remuneration

Example: Txt file sent by an employer with the E No. 2900030000 for the year 2016.

Two (2) files shall be sent by LHDNM under the name:

- (i) **M2900030000_2016.txt** - consisting of employer's particulars
- (ii) **P2900030000_2016.txt** - consisting of employees' particulars

Guide On Errors And Error Messages While Using The Microsoft Excel Format Provided:

No.	ERROR	ERROR MESSAGE
1.	Employer's No.: (No. E) Entry of non-digit value or value exceeding 10 digits.	1. Value received is in digit 2. Number of digits exceed 10
2.	Name Of Employer: Entry of employer's name which exceeds 80 characters.	Length exceeds 80 characters
3.	Remuneration For The Year: Entry of value which is non-digit or exceeds 4 digits.	Value is not in digit or exceeds 4 digits
4.	Name Of Employee: Entry of employer's name which exceeds 60 characters.	Length exceeds 60 characters
5.	Income Tax No.: Entry of value which is non-digit or exceeds 11 digits.	Value entered is not in digit or exceeds 11 digits
6.	Identification / Passport No.: Entry of information exceeding 12 characters.	Length exceeds 12 characters
7.	Category Of Employee: Entry of information which is non-digit or exceeds 1 digit.	Category entered is not in digit or exceeds 1 digit
8.	Tax Borne By Employer: Entry of information which is non-digit or exceeds 1 digit.	Information entered is not in digit or exceeds 1 digit
9.	Number Of Children Qualified For Tax Relief: Entry of information which is non-digit or exceeds 2 digits.	Number entered is not in digit or exceeds 2 digits

No.	ERROR	ERROR MESSAGE
10.	Total Qualifying Child Relief: Entry of value which exceeds 7 digits or has value in <i>sen</i> .	Value entered exceeds 7 digits or has value in <i>sen</i> .
11.	Total Gross Remuneration: Value entered exceeds 11 digits or includes the value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
12.	Benefits In Kind: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
13.	Value Of Living Accommodation: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
14.	Employee Share Option Scheme (ESOS) Benefit: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
15.	Tax Exempt Allowances / Perquisites / Gifts / Benefits: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
16.	Total Claim For Relief By Employee Via Form TP1: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
17.	Total Claim On Payment Of Zakat By Employee Via Form TP1: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
18.	Contribution To Employees Provident Fund: Entry of value which exceeds 6 digits or has value in <i>sen</i> .	Value exceeds 6 digits or has value in <i>sen</i> .
19.	Zakat Paid Via Salary Deduction: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
20.	MTD: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
21.	CP38: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .