

RETURN FORM (RF) FILING PROGRAMME FOR THE YEAR 2020

* Taxpayers and employers are encouraged to use e-Filing for the submission of RF with e-Filing facility.

* Non-company / non-Labuan company taxpayers and employers who submit paper RF have to print the RF in PDF format from the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM) > Home Page > Forms > Download Forms.

* Tax agents who submit paper RF on behalf of their clients have to print the RF in PDF format from the LHDNM Official Portal.

No.	File Type	Form Type	Category of Taxpayer	Due Date for Submission of RF according to the relevant Act	Grace Period for Submission of RF and Payment of Balance of Tax (if any)				Availability of e-Filing System for:	
					Method and Grace Period	e-Filing	Via Postal Delivery	By Hand-Delivery	Taxpayers	Tax Agents (TAeF)
A. EMPLOYERS - Return for The Year Of Remuneration 2019										
1.	E	<ul style="list-style-type: none"> • E • e-E 	i. Company / Labuan Company Employers	31 March 2020	Method:	√	X	X	1 March 2020	
			Grace Period:		2 months	None	None			
			Method:		√	√	√			
			Grace Period:		2 months	2 months	2 months			
B. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES - Return for the Year of Assessment 2019										
1.	SG	<ul style="list-style-type: none"> • BE • e-BE • m-BE 	Resident Individuals Who Do NOT Carry On Business	30 April 2020	Method:	√	√	√	1 March 2020	
2.	SG / OG	<ul style="list-style-type: none"> • B • e-B 	Resident Individuals Who Carry On Business	30 June 2020	Method:	√	√	√		
3.	D	<ul style="list-style-type: none"> • P • e-P 	Partnerships		Method:	√	√	√		
4.	SG / OG	<ul style="list-style-type: none"> • BT • e-BT 	Resident Individuals (Knowledge / Expert Workers)		Method:	√	√	√		
5.	SG / OG	<ul style="list-style-type: none"> • M • e-M 	Non-resident Individuals	Do NOT Carry On Business: 30 April 2020	Method:	√	√	√		
6.	SG / OG	<ul style="list-style-type: none"> • MT • e-MT 	Non-resident Individuals (Knowledge Workers)		Method:	√	√	√		
7.	F	<ul style="list-style-type: none"> • TF • e-TF 	Associations	Carry On Business: 30 June 2020	Method:	√	√	√		
8.	TP	<ul style="list-style-type: none"> • TP • e-TP 	Deceased Persons' Estate		Method:	√	√	√		
9.	J	<ul style="list-style-type: none"> • TJ 	Hindu Joint Families		Method:		√	√		
C. COMPANIES, CO-OPERATIVE SOCIETIES, LIMITED LIABILITY PARTNERSHIPS AND TRUST BODIES - Return for the Year of Assessment 2020										
[Two (2) months grace period from the due date of submission is allowed for those with accounting period ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019]										
1.	C	<ul style="list-style-type: none"> • e-C 	Companies	Within 7 months from the date following the close of the accounting period which constitutes the basis period for the year of assessment	Method:	√	X	X	1 April 2020	
2.	CS	<ul style="list-style-type: none"> • C1 • e-C1 	Co-operative Societies		Method:	√	√	√	1 August 2020	
3.	PT	<ul style="list-style-type: none"> • PT • e-PT 	Limited Liability Partnerships		Method:	√	√	√	1 July 2020	
4.	TA	<ul style="list-style-type: none"> • TA • e-TA 	Trust Bodies		Method:	√	√	√	1 August 2020	
5.	TC	<ul style="list-style-type: none"> • TC • e-TC 	Unit Trusts / Property Trusts		Method:	√	√	√	1 July 2020	
6.	TR	<ul style="list-style-type: none"> • TR 	Real Estate Investment Trusts / Property Trust Funds		Method:		√	√		
7.	TN	<ul style="list-style-type: none"> • TN 	Business Trusts		Method:		√	√		
D. PETROLEUM										
[Two (2) months grace period from the due date of submission is allowed for those with accounting period ending 31 July 2019, 31 August 2019, 30 September 2019, 31 October 2019 and 30 November 2019]										
1.	C	<ul style="list-style-type: none"> • CPE • e-CPE 	Chargeable person under section 30A of the Petroleum (Income Tax) Act 1967 [Exploration]	Within 7 months from the date following the end of the exploration period	Method:	√	√	√	1 June 2020	
2.	C	<ul style="list-style-type: none"> • CPP • e-CPP 2019 	Chargeable person under section 30 of the Petroleum (Income Tax) Act 1967 [Production]	Within 7 months from the date following the end of the basis period for the year of assessment	Method:	√	√	√		

NOTE: This programme is applicable until the following year's programme is issued.