



# MEDIA RELEASE

For Immediate Release

## **MANDATORY FOR TAXPAYERS WHICH ARE COMPANIES TO SUBMIT CP204 AND CP204A FOR THE YEAR OF ASSESSMENT 2018 VIA E-FILING**

In accordance with subsection 107C (1A) of the Income Tax Act 1967 (ITA 1967), Inland Revenue Board of Malaysia (IRBM) would like to inform that it is **mandatory** for taxpayers which are **companies** to furnish their estimated tax payable (Form CP204) and Revised Estimation (Form CP204A) for the **year of assessment 2018 and onwards** via **e-Filing**.

Therefore, CP204 and CP204A submitted manually (paper **form**) by companies will be **DEEMED NOT RECEIVED** for such purposes under subsection 107C (1A) ITA 1967.

A company shall furnish CP204 to IRBM not less than 30 days before the beginning of a basis period for the year of assessment.

Failure to comply with the aforementioned provisions is an offence under subsection 120(1)(f), of the same Act. Upon conviction, companies may be liable to a fine of RM 200.00 to RM 2,000.00 or imprisonment (not more than 6 months) or both.

# # #

**THANK YOU**



---

**Issued by:**

**Communications Division | Chief Executive Officer's Office  
Inland Revenue Board of Malaysia**

☎ : 019-337 9657 (Norhanadia) / 019-222 0034 (Masrun)

☎ : 03-8313 8888 ext. 21658 / 21674 | 📠 : 03-8313 7801

Hasil Care Line: 1-800-88-5436 (LHDN)

Official Portal: [www.hasil.gov.my](http://www.hasil.gov.my)

**Date: March 27, 2017**