

For Immediate Release

LHDNM/2019/09/30 - 48

OPERATIONAL GUIDELINES NO. 4/2019: PROCEDURES FOR SUBMISSION OF AMENDED RETURN FORM

The Inland Revenue Board of Malaysia (IRBM) would like to inform that the **Operational Guidelines No. 4/2019** in relation to the **Procedures for Submission of Amended Return Form (ARF)** has been uploaded to the official portal of IRBM as a reference and guide for taxpayers. The document can be accessed and downloaded as follows:

- i. Visit the IRBM Official Portal at www.hasil.gov.my.
- ii. Click menu **Legislation** > submenu **Operational Guidelines**

Or click the following link for quick access:

http://lampiran2.hasil.gov.my/pdf/pdfam/GPO_4_2019_dwi.pdf

(Guidelines in bilingual: Malay-English)

This guidelines revokes the Operational Guidelines No. 3/2019 issued on 22nd April 2019.

For information, section 77B of the Income Tax Act 1967 (ITA 1967) and section 30B of the Petroleum (Income Tax) Act 1967 (PITA 1967) was introduced to allow taxpayers to make amendments to the information or assessment submitted in their Return Forms (RF) / Petroleum Return Forms (PRF) by using the Amended Return Form (ARF).

Taxpayers are allowed to make amendments by reporting additional information and amend the assessment in the RF / PRF pertaining to:

- i. Income under-reported / not reported;
- ii. Expenses / other claims over claimed; or
- iii. Capital allowances / incentives / reliefs over claimed

However, no amendment is allowed if the Director General of Inland Revenue has made amended assessment under these provisions:

- i. Section 91 of ITA 1967 within a period of 6 months after the date stipulated under ITA 1967 for the furnishing of Return Form; or
- ii. Section 39 of PITA 1967.

IRBM would like to remind taxpayers that the amendment through ARF can only be made once for a particular year of assessment.

The completed ARF can be submitted via:-

- i) e-Filing (for corporate taxpayers only)
- ii) ARF downloaded and printed from the official portal of IRBM www.hasil.gov.my. ARF has to be submitted to the respective IRBM branch handling the taxpayers' income tax file.



For further information, please visit the official portal of IRBM at www.hasil.gov.my or call Hasil Care Line (HCL) at 1800-88-5436.

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THANK YOU



Issued by:

**Communications Division | Chief Executive Officer Office
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Hasil Care Line: 1-800-88-5436 (LHDN)

Official Portal: www.hasil.gov.my

Date : 30 September 2019



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