



Tax Espresso – Special Alert

Malaysia Income Tax Reporting System (MITRS)

Introduction

Effective year of assessment (YA) 2025, taxpayers who have submitted a Return Form (RF) under Section 77 or Section 77A of the Income Tax Act 1967 (ITA) are required to provide information and furnish documents determined by the Inland Revenue Board of Malaysia (IRBM) through the Malaysian Income Tax Reporting System (MITRS) electronically for the purpose of ascertaining his chargeable income and tax payable. The IRBM has uploaded the [Filing Programme for Documents Specified under Section 82B through MITRS](#) (MITRS Filing Programme) on 2 December 2024 on its website.

MITRS

The MITRS is an online platform to furnish tax information and documents to the IRBM for the purpose of determining the taxable income for the relevant YA under Section 82B of the ITA. MITRS will be implemented in stages starting with taxpayers of the Company category (C) and Limited Liability Partnership (PT) category commencing from YA 2025.

The specified documents that are submitted through MITRS platform can be accessed through the [MyTax Portal](#) from 1 April 2025. MITRS can be accessed using the Director, Director Representative and Tax Agent (TAeF) roles. Taxpayers must ensure that the RF for the relevant YA has been submitted before providing information and furnishing documents through MITRS.

Specified documents

The specified documents are subject to review as may be determined by the IRBM. These are required to be submitted through MITRS, and must meet the following requirements:

- The submission must be in either Malay or English language only (documents prepared in other languages must be translated into Malay or English).
- Format of the documents must be in pdf (*.pdf).
- Documents should not exceed 15 Megabytes (MB) for the YA.

Specified documents	Details
Audited financial statements / Management accounts	<p>Audited financial statements and directors' report with detailed income statement as prepared in accordance with any written law for the relevant YA.</p> <p>Management accounts are unaudited financial statements where audit exemptions are given under any written law. For reference, please refer to the Practice Directive (PD 3/2017) issued by the Companies Commission Malaysia (CCM) regarding qualifying criteria for audit exemption for certain private companies.</p> <p><i>Note:</i> New qualifying criteria for audit exemption has been issued by CCM on 16 December 2024. Please refer to Practice Directive (PD 10/2024).</p>
Calculation of income tax	Calculation of income tax together with detailed account adjustments for the relevant YA.
Schedule of Capital Allowances under Schedule 3 of the ITA (where claim is made)	A complete schedule on calculations of capital allowance and charges under Schedule 3 of the ITA including balancing allowance and balancing charge shall be submitted for the relevant YA (where claim is made in the relevant year).
Calculation of incentives claimed (if applicable)	Complete calculation on incentives claimed in the tax computation for the relevant YA.

Duty to submit documents

Chargeable person according to the provisions of Sections 66 to 75B of the ITA are responsible to submit the specified documents. A licensed tax agent under Section

153 of the ITA can be appointed for the purpose of submitting the specified documents.

Submission due date

Section 82B provides that the submission of specified documents through MITRS shall be made **within 30 days after the due date for furnishing of the RF.**

[Note: With reference to Guide Note No. 1 of the [Return Form \(RF\) Filing Programme for the year 2025](#) released by the IRBM recently, the one-month grace period shall apply to both e-filing of the relevant RF and payment of balance of tax. The IRBM was silent in the MITRS Filing Programme whether the due date for submission of documents under Section 82B of the ITA includes the one-month grace period. We were made to understand that the due date for submission of documents under Section 82B includes the one-month grace period. It is hoped the IRBM could clarify this in the MITRS Filing Programme soonest possible.]

Amendments to submitted documents

Amendments of the documents that have been submitted is permitted if there are amendments of any information that will affect the calculation of chargeable or taxable income. Taxpayers are required to re-upload all relevant documents including documents that are not subject to amendment. The document submission date will be updated based on the latest upload date.

Penalty for non-compliance

If documents or amended documents are submitted after the permitted due date, the documents received after the submission due date are subject to the provisions on offense and penalty under Section 120(1) of the ITA.

Failure to comply with Section 82B of the ITA is an offence under Section 120(1)(d) of the ITA and shall on conviction, be liable to a fine not less than two hundred ringgit and not more than twenty thousand ringgit, or to imprisonment for a term not exceeding six months, or to both.

Please refer to the [Filing Programme for Documents Specified under Section 82B through MITRS](#) on IRBM's website.

Get in touch

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