

TECHNICAL

Direct Taxation

LHDNM's MEDIA RELEASE ON E-FILING FOR YEAR OF ASSESSMENT 2015

The Inland Revenue Board of Malaysia (LHDNM) has issued a [Media Release](#) on 20 February 2016 relating to the submission of Income Tax Return Forms (ITRF) for the year of assessment (YA) 2015. Members can also refer to the *Filing Programme For ITRF In The Year 2016 (Amendment 1/2016)* which was reported in our [e-CTIM TECH-DT 10/2016](#) dated 3 February 2016 in relation to this matter. The following are the salient points from the [Media Release](#):

1. E-Filing of ITRF (Forms E, BE, B, BT, P, M, MT, and TF) may be done from 1 March 2016 onwards. BE forms may also be submitted via m-Filing using smart phones or tablets. The application may be accessed via the LHDNM's portal www.hasil.gov.my.
2. Late submission of ITRF may be subjected to late submission penalty. Click on the link below for information on the grace period for [e-Filing submission](#).
3. Filing deadlines for manual submission of ITRF for YA 2015 are shown below:

| Form type | Return Form for | Deadline for filing and payment of tax for YA 2015 |
|-----------|--|--|
| E | Employer | 31 March 2016 |
| BE | Resident individual (not carrying on any business) | 30 April 2016 |
| B | Resident individual (carrying on a business) | 30 June 2016 |
| P | Partnership | |
| BT | Resident individual (Knowledge / Expert Worker) | 30 April 2016 (for those not carrying on any business) 30 June 2016 ((for those carrying on a business) |
| M | Non-resident individual | |
| MT | Non-resident individual (Knowledge Worker) | |
| TF | Association | |

4. The following table shows the appropriate action to be taken by each category of taxpayer:

| For taxpayers who – | Action to be taken |
|---|---|
| <ul style="list-style-type: none"> • have never used e-Filing application prior to YA 2015 | <ul style="list-style-type: none"> - apply for e-Filing PIN number from the LHDNM customer service counters |
| <ul style="list-style-type: none"> • have forgotten their e-Filing password but have a registered email with the LHDNM | <ul style="list-style-type: none"> - reset their passwords via 'Forgot Password' through ezHASIL portal |
| <ul style="list-style-type: none"> • are without a registered e-mail with the LHDNM | <ul style="list-style-type: none"> - obtain a Temporary Reactivation Code for their e-Filing password at the LHDNM's service counters. (Must produce IC or passport for confirmation and recording purpose.) |
| Resetting of e-Filing passwords by any method other than the above will not be entertained. | |

Members may read the Media Release in full at the websites of the [Institute](#) and the [LHDNM](#).

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