

TECHNICAL

Direct Tax

[Amended Guide Notes for Form EA & Form EC for Year of Remuneration 2016](#)

The Inland Revenue Board of Malaysia (LHDNM) has amended the Guide Notes for Form EA and Form EC for the Year of Remuneration 2016, following clarification sought in the Institute's [email dated 18 January 2017](#). The amendments are (in blue) as follows:-

Item 2 on page 1 of the Guide Notes for Form EA and Form EC for the Year of Remuneration 2016

*'The amount to be specified is the gross amount paid ~~and/or payable~~ to the employee or on behalf of the employee in respect of his employment for the year ended 31 December ~~2015~~ **2016**.'*

The above is pursuant to the amendment to the provisions of S.25(1) of the Income Tax Act 1967 on gross income from an employment, with effect from the year of assessment 2016 onwards, as set out in S.7 of the [Finance Act 2015](#).

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

Please be informed that LHDNM has issued [Media Release](#) on 20 January 2017 relating to mandatory submission of Form E by companies (including Labuan companies) for the Year of Remuneration 2016 via e-filing. Members can also refer to related matters in our [e-CTIM TECH-DT 4/2017](#) and [e-CTIM TECH-DT 5/2017](#) dated 17 January 2017.

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

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