

TECHNICAL

Direct Taxation

LHDNM MEDIA RELEASE ON E-FILING FOR YEAR OF ASSESSMENT 2016

The Inland Revenue Board of Malaysia (LHDNM) has issued a [Media Release](#) relating to the submission of Income Tax Return Forms (ITRF) for the year of assessment (YA) 2016. Members can also refer to the Filing Programme for ITRF in the Year 2017 which was reported in our [e-CTIM TECH-DT 5/2017](#) dated 17 January 2017 in relation to this matter. The following are the salient points from the [Media Release](#):-

1. E-Filing for ITRF (Forms E, BE, B, BT, P, M, MT and TF) may be done from 1 March 2017 onwards. BE forms may also be submitted via Mobile Filing application (m-Filing) using smart phones or tablets. The e-Filing and m-Filing applications may be accessed via the LHDNM's portal www.hasil.org.my.
2. Taxpayers are urged to submit their ITRF and pay their income tax within the stipulated period to avoid late penalty / payment charges being imposed on them. Information on the grace period for e-Filing submission can be found in the [Filing Programme for ITRF in the Year 2017](#).
3. Deadline for manual submission of return forms and payment of income tax for YA 2016 are shown below:-

| Form Type | Return Form for | Deadline for Manual Submission of Return Form and Payment of Income Tax for YA 2016 |
|-----------|--|---|
| E | Employer * | 31 March 2017 |
| BE | Resident Individual (not carrying on a business) | 30 April 2017 |
| B | Resident Individual (carrying on a business) | 30 June 2017 |
| P | Partnership | |
| BT | Resident Individual (Knowledge / Expert Worker) | 30 April 2017 (for those not carrying on a business) |
| M | Non-Resident Individual | |
| MT | Non-Resident Individual (Knowledge Worker) | |
| TF | Association | 30 June 2017 (for those carrying on a business) |

* It is mandatory for employers which are companies to submit the Form E by e-Filing (Form e-E) with effect from the year of remuneration 2016 onwards pursuant to S.83(1B) of the Income Tax Act, 1967.

4. The following table shows the appropriate action to be taken by taxpayers in relation to e-Filing:-

| For Taxpayers Who | Action to be Taken |
|--|---|
| Have never used the e-Filing application before | Apply for e-Filing PIN number from LHDNM customer service counters |
| Have forgotten their e-Filing password | <ul style="list-style-type: none"> Reset their password using their registered email address with LHDNM via the 'Forget Password' menu at the ezHASiL portal; or Reset the e-Filing password using their registered cellphone numbers with LHDNM. (This service is only available to subscribers of specified Telco companies and each SMS received is subject to their charges). |
| Do not have a registered email address or a registered cellphone number with LHDNM | Obtain a Temporary Activation Code for their e-Filing password at any nearby LHDNM service counter. (Must produce identification card or passport for verification and record purposes). |
| Resetting the e-Filing password other than by the above methods will not be entertained. | |

5. All income received in 2016 from taxable sources such as employment, tuition classes, businesses, commissions, direct sales, rent, royalties and other income as stated under [S.4](#) and [S.4A](#) of the Income Tax Act, 1967 must be declared.

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

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