

TECHNICAL

Direct Taxation

LHDNM on XBRL Submission System

According to the [Inland Revenue Board of Malaysia \(LHDNM\) website](#), the LHDNM will be introducing the submission of tax computation working sheets through XBRL Submission System. XBRL which stands for 'eXtensible Business Reporting Language' is a language for digital business reporting. XBRL has been used widely around the world. Creating, sharing and using data in business will be more efficient with XBRL.

LHDNM intends to implement the XBRL Submission System in stages as below: -

Reporting Entity	Implementation Activity	Date
<ul style="list-style-type: none"> Company Chargeable Person (Petroleum Operations) 	Taxonomy Announcement	January 2018
	XBRL Roadshow	Third quarter of 2018
	Commencing from Year of Assessment 2019	2019
<ul style="list-style-type: none"> Sole Proprietorship Partnership Association Co-operative Society 	Taxonomy Announcement	January 2018
	XBRL Roadshow	Third quarter of 2018
	Commencing from Year of Assessment 2019	2020

The LHDNM XBRL is divided into two parts:

- Taxonomy.
- Instance Document.

There are two methods of reporting or submitting tax computation working sheets through the XBRL Submission System: -

- Online web form submission: The reporting entity needs to key in the details online through this system.
- XBRL instance submission: The reporting entity needs to upload the instance document through the XBRL instance upload feature in this system.

The following links provide further explanation about the LHDNM XBRL taxonomy architecture and XBRL Submission System: -

- [LHDNM XBRL Taxonomy Framework Architecture](#)
- [LHDNM XBRL Concept and Implementation](#)
- Taxonomy File (*please refer directly to [LHDNM website](#) link*)
- LHDNM XBRL 03032017 Data Model (*please refer directly to [LHDNM website](#) link*)

Members can email the LHDNM at xbri@hasil.gov.my if they have any enquiry regarding the above-mentioned matters.

Members may visit the [LHDNM website](#) for more information and updates on XBRL.

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