

TECHNICAL

Direct Taxation

LHDNM UPDATES ON FORM E – SUBMISSION OF RETURN FORM BY EMPLOYER

The Institute has been informed via [email](#) from the Inland Revenue Board of Malaysia (“LHDNM”) that the [Form E \(Remuneration for the Year 2018\)](#) has been uploaded on its website and can be downloaded for submission purposes at:

[LHDNM website](#) > Form > Download Form > Employer > 2018

For employers which are companies and Labuan companies (“Companies”), the use of e-filing (e-E) is mandatory. Availability of e-filing system for taxpayer and tax agents (TAef) is from 1 March 2019.

For employers other than Companies, the use of e-filing is encouraged.

Please note that according to the [LHDNM's email](#), LHDNM will no longer print and post the hardcopy version of Form E to employers. With effect from the remuneration year 2018, employers other than companies, who wish to submit the hardcopy version of the Form E are required to download and print the Form E in PDF format from the [official website of the LHDNM](#).

Members may view the [LHDNM's email](#) at the website of the Institute.

Important reminder (refer to the [Form E](#) and the [2019 Filing Programme](#))

- 1) Due date to furnish Form E (Remuneration for the year 2018): 31 March 2019 (30 April 2019 for submission via e-filing)
 - a) Form E will only be considered complete if C.P.8D is submitted on or before 31 March 2019*. Employers who have submitted information via *e-Data Prais*i need not complete and furnish C.P.8D.
 - b) Failure to furnish Form E on or before 31 March 2019* is an offence under paragraph 120(1)(b) of the Income Tax Act 1967 (“ITA 1967”).
 - c) Failure to prepare and render Form EA / EC to employees on or before 28 February 2019 is an offence under paragraph 120(1)(b) of the ITA 1967.

Note: * 30 April 2019 for submission via e-filing.

- 2) Please refer to the [Explanatory Notes](#) before filling up the Form E and complete all relevant items in block letters and use black ink pen.
- 3) Pursuant to Section 89 of the ITA 1967, a change of address must be furnished to LHDNM

within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.

For more information, members may contact LHDNM at 603-8313 8888 or 1-800-88-5436 (Hasil Care Line).

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