

TECHNICAL

Direct Taxation

LHDNM MEDIA RELEASE: NON-ACCEPTANCE OF FORM CP39 AND MTD PAYMENT IN CASH AND BY CHEQUES AT ALL LHDNM PAYMENT COUNTERS

The Inland Revenue Board of Malaysia ("LHDNM") has issued a [media release](#) dated 19 August 2019 to announce that effective **1 September 2019**, the LHDNM will **only accept online submission of statement of monthly tax deductions (MTD) (i.e. e-CP39) and the remittance of MTD payments to LHDNM via e-payment.**

LHDNM will no longer accept the following method of submission and payment of MTD: -

- i. Manually submitted Form CP39 (Statement of MTD);
- ii. Compact Disk (CD/DVD);
- iii. Flash Drive;
- iv. Diskette; and
- v. Cash and cheque payments of the MTD from employers.

Employers may only use the e-PCB, e-Data PCB or e-CP39 methods provided through the *ezHasil* sub-menu on LHDNM's official portal www.hasil.gov.my for submission of the Statement of MTD or employees MTD data for the month of **August 2019 and for subsequent months.**

As for the MTD payment, employers are required to make MTD payment for their employees using the following online payment (e-payment) methods: -

- i. Financial Process Exchange (FPX);
- ii. Internet Banking;
- iii. Interbank GIRO Transfer (IBG); and
- iv. Via cheque deposit kiosks at CIMB banks only.

According to the media release, employers are advised to adhere to this new provision to ensure that the submission of employee's personal data and MTD payment can be made within the stipulated time to avoid compound on late remittance.

The LHDNM has also issued a [letter](#) dated 13 August 2019 addressed to the Institute and other professional bodies on the above matter.

Members may read the media release and the [letter](#) issued by the LHDNM in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above media release so that we may raise them to the LHDNM.

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