
TECHNICAL

Direct Taxation

LHDNM: FURTHER UPDATES ON XBRL SUBMISSION SYSTEM RENAMED AS MALAYSIAN INCOME TAX REPORTING SYSTEM (MITRS)

Further to our [e-CTIM TECH-DT 83/2018](#) dated 19 November 2018 on the XBRL Submission System for tax computation working sheets, the Inland Revenue Board of Malaysia (LHDNM) has renamed the XBRL Submission System as the Malaysian Income Tax Reporting System (MITRS) and uploaded the following updates on MITRS on its website: -

1. [Proposed implementation of MITRS Submission System in stages](#) as below: -

Company	<ul style="list-style-type: none">• Release of taxonomy in February 2019• Will commence from the Year of Assessment 2019 (Year 2019).• Open for system testing (Working sheets based on Return Form for Year of Assessment 2015).• Submission of Tax Computation Working Sheets by taxpayers selected for audit.
Sole Proprietor, Partnership, Association, Co-operative Society	<ul style="list-style-type: none">• Release of taxonomy in February 2019.• Proposed Roadshow will commence in the second quarter of 2019.• Will commence from the Year of Assessment 2019 (Year 2020).• Open for system testing (Working sheets based on Return Form for Year of Assessment 2014).• Submission of Tax Computation Working Sheets by taxpayers selected for audit.
SME Template	<ul style="list-style-type: none">• Release of taxonomy February 2019.• Will commence from Year of Assessment 2019 (Year 2020).• Submission of Template by taxpayers selected for audit.• Template for simple tax computation.

2. [MITRS Concept and Implementation](#)
3. [MITRS Video](#)

4. [LHDNM XBRL 31072018 Data Model](#)
5. Please click link below for system testing:
 - <https://ez.hasil.gov.my/> (Individual and Organization Digital Certificate Holder)
 - <https://taef.hasil.gov.my/> (Tax Agent)

Members can email the LHDNM at xbml@hasil.gov.my for any enquiry regarding the taxonomy and XBRL Submission System.

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

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 matter so that we may raise them to the LHDNM.

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