

TECHNICAL

Direct Tax

[LHDNM - SUBMISSION OF FORM E BY DORMANT COMPANIES INCLUDING COMPANIES THAT HAVE NOT COMMENCED OPERATIONS](#)

Item 2.2(b) of the Inland Revenue Board Malaysia's (LHDNM) [filing programme for income tax return forms in the year 2015](#) regarding the above matter refers. The LHDNM has confirmed that dormant companies including companies which have not commenced operations are required to submit the Form E with effect from the year of assessment 2014. This confirmation is also applicable to limited liability partnerships, trust bodies and co-operative societies which are dormant and/or have not commenced operations.

Members may read the [LHDNM's confirmation](#) on the Institute's website.

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