
TECHNICAL

Direct Tax

[LHDNM's Reply on Appeal for Waiver of Late Filing Penalty due to e-Filing System Interruption](#)

We refer to our [e-CTIM TECH-DT 27-2015](#) on the interruption of the e-Filing System on 28 February 2015. Please be informed that the Institute has received a favourable reply from the Inland Revenue Board of Malaysia (LHDNM) on its appeal for waiver of late filing penalty due to the e-Filing System interruption.

The LHDNM has agreed to consider not to impose late filing penalty under [Section 112\(3\)](#) of the Income Tax Act (ITA) 1967 for companies that have submitted the Income Tax Return Form (ITRF) via e-filing on 1 March 2015 (Sunday) and 2 March 2015 (Monday). This consideration is only applicable to cases where the companies' accounting period ended on 30 June 2014.

Members may view the [LHDNM's letter](#) dated 13 March 2015 at the Institute's website.

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