

TECHNICAL

Direct Tax

LHDNM'S CLARIFICATION ON E-REGISTRATION OF THE EMPLOYER TAX FILE FOR DORMANT COMPANIES

The Institute has obtained [clarification](#) from Inland Revenue Board of Malaysia (LHDNM) on the [e-registration](#) of the Employer (E) Tax File for dormant companies.

LHDNM has [clarified](#) the following:-

1. In the case of companies applying for the Company (C) Tax File registration together with the E Tax File registration through LHDNM's e-registration system, the requirement in the e-registration system to fill up the number of employees has been made not mandatory.
2. Enhancement of LHDNM's e-registration system will be carried out as soon as possible to enable the e-registration of the E Tax File in the case of companies that already have the C Tax File but do not have the E Tax File. In the meantime, the said companies are advised to apply for the E Tax File registration at the LHDNM branch where their C Tax File is kept.
3. Companies can also apply for the C Tax File and the E Tax File registrations by submitting their application at the nearest LHDNM Branch.
4. As mentioned in the Filing Programme for Income Tax Return Forms in the Year 2015, LHDNM has given additional time until 30 April 2015 for the Form E 2014 to be submitted via e-filing.

For more information, members may view the [LHDNM's clarification](#) at the website of the Institute.

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