

TECHNICAL

Direct Tax

Latest update from LHDNM on requirement to submit Form E

The Institute has been informed of the latest update from the *Director of Operations and Policy Division, Tax Operation Department* of Inland Revenue Board Malaysia (LHDNM) regarding LHDNM's requirement to submit the Form E. The latest update is listed below.

1. The Institute requested for LHDNM's confirmation that non-companies such as sole proprietors and partnerships with no employees are **NOT** required to submit the Form E.

LHDNM's answer:

Yes, non-company categories with no employees are not required to register File E or submit Form E. But for those who already have File E must submit the Form E to inform IRB that they have no employees.

2. The Institute requested for LHDNM's confirmation that the requirement to file Form E only applies to companies (both active and dormant) with or without employees.

LHDNM's answer:

Yes, the requirement to file Form E is only applicable to companies (file **C category only**), both active and dormant, with or without employees.

3. The Institute requested for LHDNM's clarification on whether the requirement to file the Form E also applies to limited liability partnerships, trust bodies and co-operative societies which do not have employees.

LHDNM's answer:

For taxpayers other than Companies (file C), for example PLT (file PT), Trust Bodies (file TA, TC, TR), Business Trust (file TB) and Co-Operatives (file CS) not required to register and submit Form E if they do not have employees. But for those who already have File E must submit the Form E to inform IRB that they have no employees. For PLT, Trust Bodies, Business Trust and Co-Operative which are dormant but having employees, they are required to register and submit Form E.

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