

From: MNA
Sent: Thursday, 23 April, 2015 5:13 PM
To: TVK
Cc: MNM
Subject: RE: Form E - Request for confirmation and clarification

Thank you for your email.
Please refer to the answers below.

From: TVK
Sent: Thursday, 23 April, 2015 2:30 PM
To: MNA
Cc: MNM;AK;PWK;SSY;PTS;LKS;SY;TK
Subject: Form E - Request for confirmation and clarification

Dear En MNA,

Greetings!

We refer to the DESIRE Meeting No.1-2015 which was held by Inland Revenue Board Malaysia (IRBM) on 7 April 2015. During the meeting, we were made to understand that Inland Revenue Board's position with regards to the requirement to file Form E under Section 83(1) of the Income Tax Act 1967 is as follows:-

1. 1. Non-companies such as sole proprietors and partnerships with no employees are not required to submit the Form E.

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 requirement to file Form E only applies to companies (both active and dormant) with or without employees.

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.

We would like to seek your confirmation that our understanding above is correct.

3. We would also like to seek your 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.

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.

Your early response to the above-mentioned request is very much appreciated so that our members are clear on the requirements to submit the Form E via e-Filing which is due by 30 April 2015.

Thank you.

Regards,

TVK

Senior Manager, Technical and Public Practice Department

Chartered Tax Institute of Malaysia (225750-T)

Unit B-13-1, Block B (Unit 1-5)

13th Floor, Megan Avenue II

No.12, Jalan Yap Kwan Seng

50450 Kuala Lumpur

Email : technical@ctim.org.my

website : www.ctim.org.my



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