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Tax Appeals Must Be Filed With Form Q Within 30 Days – LHDN

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KUALA LUMPUR, Nov 19 (Bernama) -- Taxpayers are reminded that any appeal against a tax assessment is only valid if submitted using Form Q within 30 days from the date the notice is issued.

Inland Revenue Board of Malaysia (LHDN) Dispute Resolution Department director Norhaslinda Bukhari, said applications for an extension of time must be submitted using Form N, accompanied by reasonable grounds as required by law.

She said many taxpayers remain confused about the appeal process, including using the wrong forms, submitting incomplete information, or attempting to appeal by letter or verbally, even though only prescribed forms are recognised under the law.



"Taxpayers appealing an assessment under Section 99 of the Income Tax Act must use Form Q, which can be downloaded from LHDN's official portal. The form must contain complete details, including the year of assessment, the amount of tax imposed, the grounds of appeal, and the signature of an authorised person, such as a company director or an approved representative.

"Appeals submitted by ordinary letter or verbally are invalid and will not be processed. Additional documents may be attached if the space provided in the form is insufficient," she said on Bernama TV's Ruang Bicara programme titled 'Tax Appeals: Know the Correct Process'.

The programme also featured the department's senior legal officer, Norsalwani Muhd Nor.

For appeals submitted after the 30-day deadline, Norhaslinda said taxpayers may still proceed, but must submit Form N together with reasonable grounds for the delay, such as health issues, prolonged medical treatment or disasters like floods that damaged documents.

On the Dispute Resolution Proceedings (PRP), Norsalwani said LHDN will conduct an initial review once Form Q is received to ensure it was submitted within the prescribed timeframe. Taxpayers will then receive an acknowledgement letter as official confirmation that the appeal has been registered.

She said under Section 101 of the Income Tax Act, LHDN has 12 months to review and decide on an appeal, with the first three months allocated to state offices or special branches to determine whether the issues raised can be resolved early.

"If the appeal cannot be settled at state level, it will be referred to the Dispute Resolution Department for further review, including PRP sessions involving the taxpayer, their tax agent or appointed lawyer, and an LHDN panel chaired by the department director," she said.

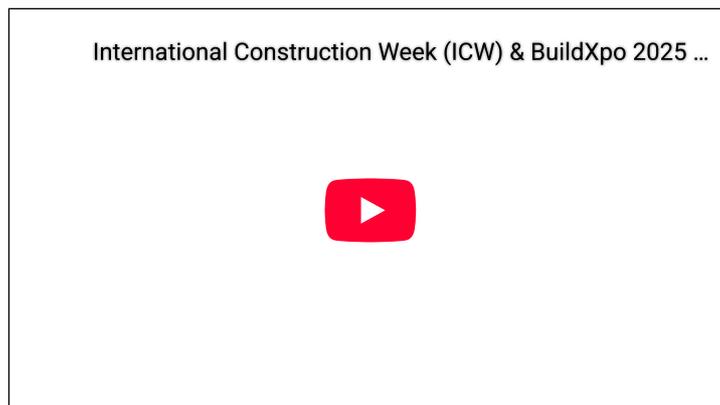
Norhaslinda added that LHDN evaluates all facts, supporting documents, legal arguments and tax practices before reaching a fair conclusion. Taxpayers may also propose settlement options to allow room for compromise.

"However, if no agreement is reached within the 12-month period, the appeal must be referred to the Special Commissioners of Income Tax," she said.

She added that as part of efforts to accelerate Malaysia's digital tax transformation, LHDN has begun a phased pilot of the e-Appeal system since Sept 2025 for selected taxpayers under the Large Taxpayers Branch (CPCB) and the Federal Territory of Kuala Lumpur.

Norhaslinda said nationwide expansion of the e-Appeal system will be carried out in stages once user readiness, system understanding and technical performance reach an optimal level, to minimise filing errors, submission delays and confusion over procedures.

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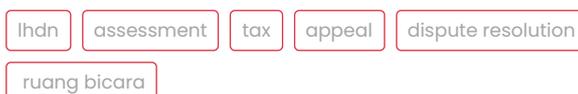
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