




### Notification from employers in relation to employees

- The Finance Act 2020 (“the Act”) has been gazetted on 31 December 2020 with no material differences from the Finance Bill 2020. The Act comes into operation on 1 January 2021.
- There are some amendment in relation to the Income Tax Act 1967.
- As from 1 January 2021 an employer is now required to submit a notification to the Inland Revenue Board of Malaysia (IRBM) within 30 days (previously one month) of a change in an employee’s status.



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- Following the above, updated employee notification forms was issued by the IRB to incorporate the new deadlines into the applicable prescribed forms and also to update certain information requirements in the forms, as follows:

Form	Changes
CP21	includes a note to inform employers that the declaration must be made by the employer in accordance with the category of employer <i>[under sections 66 to 76 and section 86 of the Income Tax Act 1967]</i>
CP22	employers are required to report remuneration paid to the new employee in a clearer and more structured manner
CP22A	an extra section is provided for the employer to report benefits-in-kind provided to the employee.

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**KENYATAAN MEDIA**  
LEMBAGA HASIL DALAM NEGERI MALAYSIA

Untuk Saran Segera  
LHDNM/2021/04/04 - 73

**KELONGGARAN PENGGUNAAN BORANG KERTAS DAN KAEDAH PENGEMUKAAN BORANG CP21, CP22, CP22A DAN CP22B**

1. Selaras dengan pindaan subseksyen 83(2), (3) dan (4) Akta Cukai Pendapatan (ACP) 1967 yang bertkuat kuasa mulai 1 Januari 2021, Borang CP21, CP22, CP22A dan CP22B hendaklah dikemukakan dengan menggunakan borang yang ditetapkan oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM) menurut seksyen 152 ACP 1967 dan dikemukakan kepada LHDNM dalam tempoh serta melalui kaedah seperti berikut:

Borang	Tempoh Pengemukakan	Kaedah Pengemukakan
Borang CP21	Tidak kurang dari 30 hari sebelum tarikh pemberitahuan kepada LHDNM	i. Secara dalam talian melalui e-SPC ii. Serahan tangan iii. Melalui pos
Borang CP22	Dalam tempoh 30 hari selepas pengumuman	i. Serahan tangan ii. Melalui pos
Borang CP22A	Tidak kurang dari 30 hari sebelum pemberitahuan kepada LHDNM	i. Secara dalam talian melalui e-SPC ii. Serahan tangan iii. Melalui pos
Borang CP22B	Tidak kurang dari 30 hari sebelum pemberitahuan kepada LHDNM	i. Serahan tangan ii. Melalui pos

Mula surat 1 daripada 4

- On 4 June 2021, the Inland Revenue Board (IRB) has issued a press release in regard “Notification from employers in relation to employees”:
  - Implementation of prescribed notification forms effective from 1 January 2021;
  - New due dates for submission of the forms of 30 days from or before the respective event;
  - Modes of submission;
  - Relaxation to use non-prescribed forms until 31 December 2021

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