(Published on 30 December 2022)

RETURN FORM (RF) FILING PROGRAMME FOR THE YEAR 2023

* Taxpayers and employers are encouraged to use e-Filing for the submission of RF which is provided through the e-Filing facility. Please access via https://mytax.hasil.gov.my. Moving forward, e-Filing will be the primary method for submission of tax returns.

* Tax agents are encouraged to use the TAeF to submit RF through e-Filing. Please access via *https://taef.hasil.gov.my/* .

No.	File Type	Form Type	Category of Taxpayer	Due Date for Submission of RF according to the relevant Act	Method and Grace Period	e-Filing	Via Postal Delivery	By Hand-Delivery	Taxpayers	Tax Agents (TAeF)	Guide Notes on Submission
A. EMPLOYERS - Return for The Year Of Remuneration 2022											
1.	E	• E • e-E	i. Company / Labuan Company Employers	31 March 2023	Method:	✓					Refer to Guide Note 2
					Grace Period:	1 month			1 March 2023		
			ii. NON-company / NON-Labuan Company Employers		Method:	✓	✓	✓			
					Grace Period:	1 month	3 working days	None			
B. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES - Return for the Year of Assessment 2022											
1.	IG	• BE • e-BE	Resident Individuals Who Do NOT Carry On Business	30 April 2023	Method:	✓	✓	✓			Refer to Guide Note 1
					Grace Period:	15 days	3 working days	None			
2.	IG	• B • e-B	Resident Individuals Who Carry On Business	30 June 2023	Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
3.	D	• P • e-P	Partnerships		Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
4.	IG	• BT • e-BT	Resident Individuals (Knowledge Workers / Expert Workers / Non-Citizen Workers Holding Key Positions)	Do NOT Carry On Business: 30 April 2023 Carry On Business: 30 June 2023	Method:	✓	✓	✓	1 March 2023		
					Grace Period:	15 days	3 working days	None			
5.	IG	• M • e-M	Non-resident Individuals		Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
6.	IG	• MT • e-MT	Non-resident Individuals (Knowledge Workers)		Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
7.	F	• TF • e-TF	Associations		Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
8.	TP	• TP • e-TP	Deceased Persons' Estate		Method:	✓	✓	✓			
					Grace Period:	15 days	3 working days	None			
9.	J	• TJ	Hindu Joint Families		Method:		✓	✓			
					Grace Period:		3 working days	None			
C. COMPANIES, LIMITED LIABILITY PARTNERSHIPS, TRUST BODIES AND CO-OPERATIVE SOCIETIES - Return for the Year of Assessment 2023											
1.	C	• e-C	Companies	Within 7 months from the date following the close of the accounting period which constitutes the basis period for the year of assessment	Method:	✓			1 April 2023		Refer to Guide Notes 1 & 3
					Grace Period:	1 month					
2.	PT	• PT • e-PT	Limited Liability Partnerships		Method:	✓			1 April 2023		
					Grace Period:	1 month					
3.	TC	• TC • e-TC	Unit Trusts / Property Trusts		Method:	✓	✓	✓	1 July 2023		
					Grace Period:	1 month	3 working days	None			
4.	CS	• C1 • e-C1	Co-operative Societies		Method:	✓	✓	✓	1 August 2023		
					Grace Period:	1 month	3 working days	None			
5.	TA	• TA • e-TA	Trust Bodies		Method:	✓	✓	✓	1 August 2023		
					Grace Period:	1 month	3 working days	None			
6.	TR	• TR	Real Estate Investment Trusts / Property Trust Funds		Method:		✓	✓			
					Grace Period:		3 working days	None			
7.	TN	• TN	Business Trusts		Method:		✓	✓			
					Grace Period:		3 working days	None			
D. PETROLEUM											
1.	C	• CPE • e-CPE	Chargeable person under section 30A of the Petroleum (Income Tax) Act 1967 (Exploration)	Within 7 months from the date following the end of the exploration period	Method:	✓	✓	✓	1 June 2023		
					Grace Period:	1 month	3 working days	None			
2.	C	• CPP • e-CPP • 2023	Chargeable person under section 30 of the Petroleum (Income Tax) Act 1967 (Production)	Within 7 months from the date following the end of the basis period for the year of assessment	Method:	✓	✓	✓			
					Grace Period:	1 month	3 working days	None			

NOTE:
- This programme is applicable until the following year's programme is issued.
- Starting 18 May 2021, IRBM has implemented a new prefix for individual taxpayers, from SG and OG to IG.

GUIDE NOTES ON SUBMISSION OF RF		
No.	**Subject**	**Guide Notes**
1.	Grace Period	i) RF furnished via e-Filing / postal delivery after the due date for submission of the relevant RF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned RF.
		ii) This grace period also applies to the payment of the balance of tax under subsection 103(1) of the Income Tax Act 1967 (ITA 1967) / subsection 48(1) of the Petroleum (Income Tax) Act 1967 [PITA 1967] for RF (except Form E, Form P and Form CPE) furnished via e-Filing / postal delivery.
		iii) For failure to furnish within the allowable period, the following action can be taken based on the due date for submission of the relevant RF:
		a) **RF other than Form E and Form P**
		Action under subsection 112(1) of ITA 1967 / subsection 51(1) of PITA 1967
		OR
		Imposition of penalty under subsection 112(3) of ITA 1967 / subsection 51(3) of PITA 1967.
		b) **Form E and Form P**
		Action under subsection 120(1) of ITA 1967.
		Example I:
		The due date for submission of Form BE for Year of Assessment 2022 is 30 April 2023. Grace period is given until 15 May 2023 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2022.
		If a taxpayer furnished his Form e-BE for Year of Assessment 2022 on 16 May 2023, the receipt of his RF shall be considered late as from 1 May 2023 and penalty shall be imposed under subsection 112(3) of ITA 1967.
		Example II:
		The due date for submission of Form B for Year of Assessment 2022 is 30 June 2023. Grace period is given until 15 July 2023 for the e-Filing of Form B (Form e-B) for Year of Assessment 2022.
		If a taxpayer furnished his Form e-B for Year of Assessment 2022 on 16 July 2023, the receipt of his RF shall be considered late as from 1 July 2023 and penalty shall be imposed under subsection 112(3) of ITA 1967.
		Example III:
		The accounting period of a real estate investment trust (REIT) ends on 31 May 2023.
		The due date for submission of the REIT's RF (Form TR) for Year of Assessment 2022 is 31 December 2023. Grace period is given until 5 January 2024 for submission of Form TR via postal delivery.
		If Lembaga Hasil Dalam Negeri Malaysia (LHDNM) received the RF via postal delivery on 6 January 2024, the receipt of the RF shall be considered late as from 1 January 2024 and penalty shall be imposed under subsection 112(3) of ITA 1967.

GUIDE NOTES ON SUBMISSION OF RF		
No.	**Subject**	**Guide Notes**
2.	Form E for the Year of Remuneration 2022	i) **Submission of a Complete and Acceptable Form E** a) Form E shall only be considered complete if C.P.8D is furnished before or on the due date for submission of the form. Employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who DO NOT have employees are exempted from submitting C.P.8D. b) Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are COMPULSORY to furnish Form E and C.P.8D. *** Note:-** For the above purpose, 'dormant' means: ▪ Never commenced operations since the date it was incorporated / established; or ▪ Had previously been in operation or carried on business but has now ceased operations or business. c) Form E and C.P.8D must be submitted to Seksyen Pengurusan Rekod Dan Maklumat Percukaian, Jabatan Operasi Cukai in accordance with the format and method of submission as follows:

Category of Employer	Method of Submission of Form E			Method of Submission of C.P.8D			
	e-Filing (e-E)	Via Postal Delivery	By Hand-Delivery	Together with Form e-E (upload txt file format or C.P.8D e-Filing format)	e-Data Praisi / e-CP8D (upload txt file format before or on 25 February 2023)	USB drive (txt file format or Microsoft Excel)	E-mail to CP8D@ hasil.gov.my (txt file format or Microsoft Excel)
Private Sector - Company	✓	/	/	✓	✓	✓	✓
▪ Private Sector – OTHER than Company ▪ Government ▪ Statutory ▪ Local Authority	✓	✓	✓	✓	✓	✓	✓

d) Form E and C.P.8D which do not comply with the format and method of submission as stipulated by LHDNM will NOT be accepted.

e) Form E and C.P.8D must contain ALL particulars of employees (including full time / part time / contract employees and interns) and individuals who are responsible or engaged in the management of the organization (including company directors, co-operative society's board members, association's controlling members and partners of limited liability partnership).

GUIDE NOTES ON SUBMISSION OF RF		
No.	**Subject**	**Guide Notes**
		ii) **Form C.P.8A (EA) / C.P.8C (EC) to be Rendered to Employees** Pursuant to the provision under subsection 83(1A) of ITA 1967, employers are required to prepare Form C.P.8A (EA) / C.P.8C (EC) for the year ended 2022 and render the completed form to all their employees on or before 28 February 2023. iii) **Prefill of Employee's Remuneration Information in e-Filing** a) Employers are encouraged to furnish 2022 employees' remuneration information using *e-Data Praisi/e-CP8D*. The information received will be prefilled into employees' e-Form (e-BE / e-B / e-BT / e-M /e-MT for the Year of Assessment 2022) to save time and facilitate e-Filing submission by the employees. b) Prior to signing and submission of the e-Form via e-Filing, the employee shall verify and amend the prefilled particulars if there are any changes. c) Employee's remuneration information can be furnished by the employers via the Mytax Portal at https://mytax.hasil.gov.my > ezHASiL Services > e-Data Praisi/ e-CP8D beginning from 1 January 2023 till 25 February 2023. d) Refer to C.P.8D Information Layout format attached in this guide notes as reference for preparation of 2022 employees' remuneration information. e) If there are amendments to the employees' remuneration information after the submission, the amendment can be made by the employers through the Mytax Portal at https://mytax.hasil.gov.my > ezHASiL Services > e-Data Praisi/e-CP8D or by sending an email to pindaanE&CP8D@hasil.gov.my.
3.	Dormant * Companies, Limited Liability Partnerships, Trust Bodies and Co-operative Societies	i) Companies, limited liability partnerships, trust bodies and co-operative societies which: a) are dormant * are required to furnish the RF (including Form E). b) have not commenced operation need not furnish Form CP204. c) own shares, real properties, fixed deposits and other similar investments are not considered as dormant. d) furnish false information shall be subject to the provisions under section 113 and section 114 of ITA 1967. ii) For the purpose of submission via e-Filing (e-C), dormant companies * are required to complete the RF as follows:<table><tr><td>a)</td><td>Accounting Period</td><td>Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM).</td></tr><tr><td>b)</td><td>Basis Period</td><td>Mandatory to fill up this item.</td></tr><tr><td>c)</td><td>Business / Partnership Statutory Income</td><td rowspan="2">Mandatory to fill up these items if either one is completed.</td></tr><tr><td>d)</td><td>Business Code</td></tr></table>

GUIDE NOTES ON SUBMISSION OF RF		
No.	**Subject**	**Guide Notes**

		* Note:- For the above purpose, 'dormant' means:
		
		    ▪ Never commenced operations since the date it was incorporated / established; or
		
		    ▪ Had previously been in operation or carried on business but has now ceased operations or business.

4.	Claim for tax deduction and tax relief	i) **Appendices / Working Sheets** Appendices / Working sheets regarding on claim for tax deduction and tax relief shall be furnished and submitted together with the RF as follows:- a) Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others); b) Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; and c) Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967. ii) **Other Documents** Other documents relating to the claim for tax deduction under section 110 of ITA 1967 (others), claim for tax relief under section 132 of ITA 1967 and section 133 of ITA 1967 have to be furnished only if requested for the purpose of audit.
5.	Concession for the Payment of Tax under Subsection 103(2) of ITA 1967	**Grace Period for the Payment of Tax / Balance of Tax** For assessments raised under sections 91, 92, 96A and subsections 90(3), 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. Nevertheless, a grace period of 7 days is given.

LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P.8D INFORMATION LAYOUT - Pin. 2022

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2022 AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

IMPORTANT INFORMATION:

Employers with their own computerised system and many employees, are encouraged to prepare C.P.8D data in the form of txt as per format stated in Part A.

PART A:

GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE

1. If the method of C.P.8D submission is by using USB drive or e-mail to CP8D@hasil.gov.my, employers are required to keep the employer and employees' particulars in two (2) separate files using the file name according to the following standard.

2. Where the method of C.P.8D submission is by uploading the C.P.8D in the form of txt via *e-Data Praisi/e-CP8D* or e-Filing of Form E (e-E), employers are required to upload the employees particulars only. Employees' particulars and file name are as per format and standard stipulated below:-

EMPLOYER'S PARTICULAR

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employer's no.	Integer	10	Employer's E number. Enter without E in front	2900030000
Name of employer	Variable character	80	Employer's name as reported to LHDNM	Syarikat Bina Jaya
Remuneration for the year	Integer	4	Relevant year of remuneration	2022

Example of txt data:

2900030000|Syarikat Bina Jaya|2022

Note:

1) Every field is separated by a delimiter | and saved in txt file.

2) Employer's particulars must be kept in the name using the following standard:

MHHHHHHHHHH_TTTT.TXT

M	:	employer's particulars
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2022.
File with employer's particulars will be sent to LHDNM using the name: **M2900030000_2022.txt**

EMPLOYEES' PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Name of employee	Variable character	60	Name as per identity card.	Ali bin Ahmad
Income tax no.	Integer	11	Income tax number is as given by LHDNM. Leave the item blank if the employee has no income tax number.	03770324020
Identification / passport no.	Variable character	12	Priority is given to new Identification Card No. followed by Police No., Army No. and Passport No. Passport No. is for foreigners.	730510125580 or A2855084 or T0370834
Category of employee	Integer	1	**Category of Employee** (as per MTD Schedule):- ~**Category 1**: Single ~**Category 2**: Married and husband or wife is not working ~**Category 3**: Married and husband or wife is working, divorced or widowed, or single with adopted child If there is a change in status for example, from Category 1 to Category 3, enter the latest Category of Employee.	The employee married on 24th June 2022 and his wife is working. The latest Category of Employee in respect of this employee is '3'.
Tax borne by employer	Integer	1	Enter '1' or '2' ie.:- 1 = Yes 2 = No	The employee's income tax is not borne by his employer. Enter '2' in respect of this employee.
Number of children qualified for tax relief	Integer	2	Enter the number of children qualified for claim on tax relief.	Number of children = 2 persons. 1 child is 22 years old and married while another child is still schooling. Number of children qualified for tax relief = 1
Total qualifying child relief	Decimal	7	The total qualifying child relief is the same as the total child relief computed for the purpose of MTD. This total excludes the value in *sen*.	Total qualifying child relief for this employee is RM2000 (reported as 2000).

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Total gross remuneration	Decimal	11	The total gross remuneration excludes the value in *sen*.	RM50000.70 and RM50000.20 is reported as 50000.
Benefits in kind	Decimal	11	The total value of the benefits in kind provided by the employer excludes the value in *sen*.	RM4200.80 and RM4200.10 is reported as 4200.
Value of living accommodation	Decimal	11	The total value of the living accommodation benefit provided by the employer in Malaysia excludes the value in *sen*.	RM12000.90 or RM12000.20 is reported as 12000.
Employee share option scheme (ESOS) benefit	Decimal	11	The total value of the ESOS benefit excludes the value in *sen*.	RM 1300.80 or RM 1300.30 is reported as 1300.
Tax exempt allowances / perquisites / gifts / benefits	Decimal	11	The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in *sen*.	RM445.60 and RM445.20 is reported as 445.
Total claim for relief by employee via Form TP1	Decimal	11	The total claim for relief by employee via Form TP1 excludes the value in *sen*.	RM2200.50 and RM2200.10 is reported as 2200.
Total claim on payment of *Zakat* by employee via Form TP1	Decimal	11	Total payment of *zakat* (OTHER THAN that paid via monthly salary deduction) claimed by the employee via Form TP1. This total has value in *sen*.	RM1400.30 is reported as 1400.30.
Contribution to Employees Provident Fund	Decimal	11	The total contribution to the Employees Provident Fund excludes the value in *sen*.	RM3600.90 and RM3600.30 is reported as 3600.
Zakat paid via salary deduction	Decimal	11	The total *zakat* paid via salary deduction has value in *sen*.	RM1700.20 is reported as 1700.20.
MTD	Decimal	11	The total MTD has value in *sen*.	RM2555.25 is reported as 2555.25.
CP38	Decimal	11	The total CP38 has value in *sen*.	RM1822.63 is reported as 1822.63.
Medical insurance	Integer	6	Amount of medical insuranmce without the values in cents	RM2210.90 or RM2210.30 is reported as 2210
SOCSO Contribution	Integer	6	Total SOCSO contribution without the value in cents	RM150.90 or RM150.30 is reported as 150

Txt data Example 1:

The information is as per the example in the above schedule:

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|12000|1300|445|2200|
1400.30|3600|1700.20|2555.25|1822.63|2210|150

Txt data Example 2:

The information is similar to the example in the above schedule except for the following:

- The employee is not provided with living accommodation benefit by his employer.

3

- The employee is not given ESOS benefit by his employer.
- There is no income tax deduction via CP38 for this employee.

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|||445|2200|1400.30|3600|
1700.20|2555.25||2210|150|

Note:

1) Every field is separated by a delimiter | and saved in txt file.

2) Employee's particulars must be kept in the name using the following standard:

        PHHHHHHHHHH_TTTT.TXT

P	:	employee's number
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2022.
File with employees' particulars will be sent to LHDNM using the name: **P2900030000_2022.txt**

PART B:

GUIDE ON SUBMISSION OF C.P.8D PARTICULARS IN MICROSOFT EXCEL

1. LHDNM has prepared the C.P.8D format in Excel format to assist employers in preparing the data. This program can be obtained from the LHDNM Official Portal.

2. C.P.8D format in Excel format can only be submitted using USB drive or e-mail to CP8D@hasil.gov.my, and its submission via e-Filing is unacceptable.

3. Employers using the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

        YYHHHHHHHHHH_TTTT.XLS

YY	:	particulars of employer and employees (MP)
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

Example:

Employer with E No. 2900030000 uses Excel format for the year of remuneration 2022.

One (1) file will be sent to LHDNM using the name **MP2900030000_2022.XLS or MP2900030000_2022.XLSX**

GUIDE ON ERRORS AND ERROR MESSAGES WHEN USING THE PROVIDED MICROSOFT EXCEL FORMAT

NO.	ERROR	ERROR MESSAGE
1.	**Employer's no.: (E No.)** Entry of non-digit value or value exceeding 10 digits.	1. Value received is in digit. 2. Number of digits exceed 10.
2.	**Name of employer:** Entry of employer's name which exceeds 80 characters.	Length exceeds 80 characters.
3.	**Remuneration for the year:** Entry of value which is non-digit or exceeds 4 digits.	Value is not in digit or exceeds 4 digits.
4.	**Name of employee:** Entry of employee's name which exceeds 60 characters.	Length exceeds 60 characters.
5.	**Income tax no.:** Entry of value which is non-digit or exceeds 11 digits.	Value entered is not in digit or exceeds 11 digits.
6.	**Identification / passport no.:** Entry of information exceeding 12 characters.	Length exceeds 12 characters.
7.	**Category of employee:** Entry of information which is other than a digit 1, 2 or 3	Information entered is not valid.
8.	**Tax borne by employer:** Entry of information which is other than a digit 1 or 2	Information entered is not valid.
9.	**Number of children qualified for tax relief:** Entry of information which is non-digit or exceeds 2 digits.	Number entered is not in digit or exceeds 2 digits.
10.	**Total qualifying child relief:** Entry of value which exceeds 7 digits or has value in *sen*.	Value entered exceeds 7 digits or has value in *sen*.
11.	**Total gross remuneration:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
12.	**Benefits in kind:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
13.	**Value of living accommodation:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
14.	**Employee share option scheme (ESOS) benefit:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
15.	**Tax exempt allowances / perquisites / gifts / benefits:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
16.	**Total claim for relief by employee via Form TP1:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.
17.	**Total claim on payment of *zakat* by employee via Form TP1:** Entry of value which exceeds 11 digits or without value in *sen*.	Value exceeds 11 digits or without value in *sen*.
18.	**Contribution to Employees Provident Fund:** Entry of value which exceeds 11 digits or has value in *sen*.	Value exceeds 11 digits or has value in *sen*.

GUIDE ON ERRORS AND ERROR MESSAGES WHEN USING THE PROVIDED MICROSOFT EXCEL FORMAT

NO.	ERROR	ERROR MESSAGE
19.	*Zakat* **paid via salary deduction:** Entry of value which exceeds 11 digits or without value in *sen*.	Value exceeds 11 digits or without value in *sen*.
20.	**MTD:** Entry of value which exceeds 11 digits or without value in *sen*.	Value exceeds 11 digits or without value in *sen*.
21.	**CP38:** Entry of value which exceeds 11 digits or without value in *sen*.	Value exceeds 11 digits or without value in *sen*.
22.	**Medical insurance:** Entry of value which exceeds 6 digits or without value in *sen*.	Value exceeds 6 digits or without value in *sen*.
23.	**SOCSO contribution:** Entry of value which exceeds 6 digits or without value in *sen*.	Value exceeds 6 digits or without value in *sen*.