

(Published on 22 April 2024)

RETURN FORM (RF) FILING PROGRAMME FOR THE YEAR 2024

- * From 1 January 2024, the Inland Revenue Board of Malaysia (HASiL) will require the use of e-Services for services provided online through the MyTax Portal service portal.
- * Taxpayers and employers are required to utilise e-Filing facilities to submit the RF. Kindly visit to <https://mytax.hasil.gov.my>.
- * It is require for tax agents to utilise the Tax Agent e-Filing System (TAeF) version 2.0 service in order to file RF through e-Filing. Kindly visit to <https://mytax.hasil.gov.my>.

| No. | File Type | Form Type | Category of Taxpayer | Due Date for Submission of RF according to the relevant Act | Grace Period for Submission of RF and Payment of Balance of Tax (if any) | | | Availability of e-Filing System for: | | Guide Notes on Submission |
|--|-----------|--------------|---|--|--|---------------------|------------------|--------------------------------------|-------------------|----------------------------|
| | | | | | e-Filing | Via Postal Delivery | By Hand-Delivery | Taxpayers | Tax Agents (TAeF) | |
| A. EMPLOYERS - Return for The Year Of Remuneration 2023 | | | | | | | | | | |
| 1 | E | • e-E | i. Company / Labuan Company Employers | 31 Mac 2024 | 2 months | | | 1 March 2024 | | Refer to Guide Note 2 |
| | | | ii. NON-company / NON-Labuan Company Employers | | 2 months | | | | | |
| B. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES - Return for the Year of Assessment 2023 | | | | | | | | | | |
| 1. | IG | • e-BE | Resident Individuals Who Do NOT Carry On Business | 30 April 2024 | 15 days | | | 1 March 2024 | | Refer to Guide Note 1 |
| 2. | IG | • e-B | Resident Individuals Who Carry On Business | 30 June 2024 | 15 days | | | | | |
| 3. | D | • e-P | Partnerships | | 15 days | | | | | |
| 4. | IG | • e-BT | Resident Individuals (Knowledge Workers / Expert Workers / Non-Citizen Workers Holding Key Positions) | Do NOT Carry On Business: 30 April 2024 Carry On Business: 30 June 2024 | 15 days | | | | | |
| 5. | IG | • e-M | Non-resident Individuals | | 15 days | | | | | |
| 6. | IG | • e-MT | Non-resident Individuals (Knowledge Workers) | | 15 days | | | | | |
| 7. | F | • e-TF | Associations | | 15 days | | | | | |
| 8. | TP | • e-TP | Deceased Persons' Estate | | 15 days | | | | | |
| 9. | J | • TJ | Hindu Joint Families | | | 3 working days | None | | | |
| C. COMPANIES, LIMITED LIABILITY PARTNERSHIPS, TRUST BODIES AND CO-OPERATIVE SOCIETIES - Return for the Year of Assessment 2024 | | | | | | | | | | |
| 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 | 1 month | | | 1 April 2024 | | Refer to Guide Notes 1 & 3 |
| 2. | PT | • e-PT | Limited Liability Partnerships | | 1 month | | | 1 April 2024 | | |
| 3. | TC | • e-TC | Unit Trusts / Property Trusts | | 1 month | | | 1 July 2024 | | |
| 4. | CS | • e-C1 | Co-operative Societies | | 1 month | | | 1 August 2024 | | |
| 5. | TA | • e-TA | Trust Bodies | | 1 month | | | 1 August 2024 | | |
| 6. | TR | • e-TR | Real Estate Investment Trusts / Property Trust Funds | | 1 month | | | 1 September 2024 | | |
| 7. | TN | • TN | Business Trusts | | | 3 working days | None | | | |
| D. PETROLEUM | | | | | | | | | | |
| 1. | C | • 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 | 1 month | | | 1 Julai 2023 | | |
| 2. | C | • 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 | 1 month | | | | | |

- 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 RETURN FORM (RF)

| No. | Subject | Guide Notes | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|----------|-----------|-------------------------|-----------|-----|----------------------------------|--------------------------------|------|----------------------------------|---------------------------------------|-------------------------|----------------------------------|--|--|----------------------------------|-----------|---------------|----------------------------------|---|-----|------------------------------------|---|-----|------------------------------------|
| 1. | Grace Period | <p>i) The following describes the mandatory implementation of RF submission through e-Filing:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Form Type</th><th>Mandatory for e- Filing</th></tr> </thead> <tbody> <tr> <td>Companies</td><td>e-C</td><td>Starting Year of Assessment 2014</td></tr> <tr> <td>Limited Liability Partnerships</td><td>e-PT</td><td>Starting Year of Assessment 2021</td></tr> <tr> <td>Co-operative Societies & Trust Bodies</td><td>e-CS, e-TA, e-TC & e-TR</td><td>Starting Year of Assessment 2024</td></tr> <tr> <td>Individuals, Partnership, Association & Deceased Persons' Estate</td><td>e-BE, e-B, e-BT, e-M, e-MT, e-P, e-TF & e-TP</td><td>Starting Year of Assessment 2023</td></tr> <tr> <td>Petroleum</td><td>e-CPP & e-CPE</td><td>Starting Year of Assessment 2023</td></tr> <tr> <td>Employer – Company / Labuan Company Employers</td><td>e-E</td><td>Starting Year of Remuneration 2016</td></tr> <tr> <td>Employer - Non-company / Non-Labuan Company Employers</td><td>e-E</td><td>Starting Year of Remuneration 2023</td></tr> </tbody> </table> <p>ii) RF furnished through e-Filing 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.</p> <p>iii) 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 through e-Filing.</p> <p>iv) 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:</p> <p>a) RF other than Form E and Form P</p> <p>Action under subsection 112(1) of ITA 1967 / subsection 51(1) of PITA 1967</p> <p>OR</p> <p>Imposition of penalty under subsection 112(3) of ITA 1967 / subsection 51(3) of PITA 1967.</p> <p>b) Form E and Form P</p> <p>Action under subsection 120(1) of ITA 1967.</p> <p>Example I:</p> <p>The due date for submission of Form BE for Year of Assessment 2023 is 30 April 2024. Grace period is given until 15 May 2024 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2023.</p> | Category | Form Type | Mandatory for e- Filing | Companies | e-C | Starting Year of Assessment 2014 | Limited Liability Partnerships | e-PT | Starting Year of Assessment 2021 | Co-operative Societies & Trust Bodies | e-CS, e-TA, e-TC & e-TR | Starting Year of Assessment 2024 | Individuals, Partnership, Association & Deceased Persons' Estate | e-BE, e-B, e-BT, e-M, e-MT, e-P, e-TF & e-TP | Starting Year of Assessment 2023 | Petroleum | e-CPP & e-CPE | Starting Year of Assessment 2023 | Employer – Company / Labuan Company Employers | e-E | Starting Year of Remuneration 2016 | Employer - Non-company / Non-Labuan Company Employers | e-E | Starting Year of Remuneration 2023 |
| Category | Form Type | Mandatory for e- Filing | | | | | | | | | | | | | | | | | | | | | | | | |
| Companies | e-C | Starting Year of Assessment 2014 | | | | | | | | | | | | | | | | | | | | | | | | |
| Limited Liability Partnerships | e-PT | Starting Year of Assessment 2021 | | | | | | | | | | | | | | | | | | | | | | | | |
| Co-operative Societies & Trust Bodies | e-CS, e-TA, e-TC & e-TR | Starting Year of Assessment 2024 | | | | | | | | | | | | | | | | | | | | | | | | |
| Individuals, Partnership, Association & Deceased Persons' Estate | e-BE, e-B, e-BT, e-M, e-MT, e-P, e-TF & e-TP | Starting Year of Assessment 2023 | | | | | | | | | | | | | | | | | | | | | | | | |
| Petroleum | e-CPP & e-CPE | Starting Year of Assessment 2023 | | | | | | | | | | | | | | | | | | | | | | | | |
| Employer – Company / Labuan Company Employers | e-E | Starting Year of Remuneration 2016 | | | | | | | | | | | | | | | | | | | | | | | | |
| Employer - Non-company / Non-Labuan Company Employers | e-E | Starting Year of Remuneration 2023 | | | | | | | | | | | | | | | | | | | | | | | | |

GUIDE NOTES ON SUBMISSION OF RETURN FORM (RF)

| No. | Subject | Guide Notes | | | | | | | | | | | |
|----------|--|---|------|--------|--------|----------|----------|---|--------|--------------|---|--------|---|
| | | <p>If a taxpayer furnished his Form e-BE for Year of Assessment 2023 on 16 May 2024, the receipt of his RF shall be considered late as from 1 May 2024 and penalty shall be imposed under subsection 112(3) of ITA 1967.</p> <p>Example II:</p> <p>The due date for submission of Form B for Year of Assessment 2023 is 30 June 2024. Grace period is given until 15 July 2024 for the e-Filing of Form B (Form e-B) for Year of Assessment 2023.</p> <p>If a taxpayer furnished his Form e-B for Year of Assessment 2023 on 16 July 2024, the receipt of his RF shall be considered late as from 1 July 2024 and penalty shall be imposed under subsection 112(3) of ITA 1967.</p> | | | | | | | | | | | |
| 2. | Form e-E for the Year of Remuneration 2023 | <p>i) Submission of a Complete and Acceptable Form e-E</p> <p>a) Form e-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.</p> <p>b) Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are COMPULSORY to furnish Form e-E and C.P.8D.</p> <p>* Note:- For the above purpose, 'dormant' means:</p> <ul style="list-style-type: none"> ▪ 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. <p>c) Form e-E and C.P.8D must be submitted in accordance with the format and method of submission as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th><th>Method</th><th>Format</th></tr> </thead> <tbody> <tr> <td>Form e-E</td><td>e-Filing</td><td>-</td></tr> <tr> <td rowspan="2">C.P.8D</td><td>e-Data Prais</td><td>Upload txt file format before or on 25 February 2024</td></tr> <tr> <td>e-CP8D</td><td>Upload the txt file format before or on the submission deadline of Form e-E</td></tr> </tbody> </table> <p>d) Form e-E and C.P.8D that do not comply with the format and method of submission as stipulated by LHDNM will NOT be accepted.</p> <p>e) Form e-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).</p> <p>ii) Form C.P.8A (EA) / C.P.8C (EC) to be Rendered to Employees</p> <p>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 2023 and render the completed form to all their employees on or before 29 February 2024.</p> | Type | Method | Format | Form e-E | e-Filing | - | C.P.8D | e-Data Prais | Upload txt file format before or on 25 February 2024 | e-CP8D | Upload the txt file format before or on the submission deadline of Form e-E |
| Type | Method | Format | | | | | | | | | | | |
| Form e-E | e-Filing | - | | | | | | | | | | | |
| C.P.8D | e-Data Prais | Upload txt file format before or on 25 February 2024 | | | | | | | | | | | |
| | e-CP8D | Upload the txt file format before or on the submission deadline of Form e-E | | | | | | | | | | | |

GUIDE NOTES ON SUBMISSION OF RETURN FORM (RF)

| No. | Subject | Guide Notes | | | | | | | | | | | |
|-----|--|---|----|-------------------|--|----|--------------|---------------------------------|----|---|--|----|---------------|
| | | <p>iii) Prefill of Employee's Remuneration Information in e-Filing</p> <p>a) Employers must need to furnish 2023 employees' remuneration information using <i>e-Data Prais/e-CP8D</i>. 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 2023).</p> <p>b) Prior to signing and submission of the e-Form through e-Filing, the employee shall verify and amend the prefilled particulars if there are any changes.</p> <p>c) For pre-filling into the employee's e-Form, employee's remuneration information can be furnished by the employers through the Mytax Portal at https://mytax.hasil.gov.my > ezHASiL Services > e-Data Prais/e-CP8D beginning from 1 January 2023 till 25 February 2024.</p> <p>d) Refer to C.P.8D Information Layout format attached in this guide notes as reference for preparation of 2023 employees' remuneration information.</p> <p>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 Prais/e-CP8D or by sending an email to pindaanE&CP8D@hasil.gov.my.</p> | | | | | | | | | | | |
| 3. | Dormant * Companies, Limited Liability Partnerships, Trust Bodies and Co-operative Societies | <p>i) Companies, limited liability partnerships, trust bodies and co-operative societies which:</p> <p>a) are dormant * are required to furnish the RF (including Form e-E).</p> <p>b) have not commenced operation need not furnish Form CP204.</p> <p>c) own shares, real properties, fixed deposits and other similar investments are not considered as dormant.</p> <p>d) furnish false information shall be subject to the provisions under section 113 and section 114 of ITA 1967.</p> <p>ii) For the purpose of submission through e-Filing (e-C), dormant companies * are required to complete the RF as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">a)</td><td style="width: 45%;">Accounting Period</td><td style="width: 50%;">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> <p>* Note:- For the above purpose, 'dormant' means:</p> <ul style="list-style-type: none"> ▪ 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. | a) | Accounting Period | Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM). | b) | Basis Period | Mandatory to fill up this item. | c) | Business / Partnership Statutory Income | Mandatory to fill up these items if either one is completed. | d) | Business Code |
| a) | Accounting Period | Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM). | | | | | | | | | | | |
| b) | Basis Period | Mandatory to fill up this item. | | | | | | | | | | | |
| c) | Business / Partnership Statutory Income | Mandatory to fill up these items if either one is completed. | | | | | | | | | | | |
| d) | Business Code | | | | | | | | | | | | |
| 4. | Repayment Case | <p>i) Appendices / Working Sheets</p> <p>Appendices / Working sheets used for computation need not be submitted together with the RF. Only the following appendices or working sheets in relation to repayments cases have to be furnished:</p> | | | | | | | | | | | |

GUIDE NOTES ON SUBMISSION OF RETURN FORM (RF)

| No. | Subject | Guide Notes |
|-----|---|--|
| | | <p>a) Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);</p> <p>b) Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; or</p> <p>c) Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.</p> <p>ii) Other Documents</p> <p>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.</p> |
| 5. | Concession for the Payment of Tax under Subsection 103(2) of ITA 1967 | <p>Grace Period for the Payment of Tax / Balance of Tax</p> <p>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.</p> |



LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P.8D INFORMATION LAYOUT - Pin. 2023

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2023 AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

IMPORTANT INFORMATION:

Employers are required to furnish the 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

- Employers are required to upload the employees particulars only through *e-Data Praisi/e-CP8D*. The format of employees' particulars are stipulated as per below:-

EMPLOYEES' PARTICULARS

| PARTICULARS | TYPE | LENGTH | EXPLANATION | EXAMPLE |
|-------------------------------|--------------------|--------|--|---|
| Name of employee | Variable character | 60 | The column is COMPULSARY to be completed. Name as per identity card. | Ali bin Ahmad |
| Tax Identification No. (TIN) | Integer | 11 | TIN is as given by LHDNM. Leave the item blank if the employee has no TIN. | 03770324020 |
| Identification / passport no. | Variable character | 12 | The column is COMPULSARY to be completed. Priority is given to new Identification Card No. followed by Police No., Army No. and Passport No. Passport No. is for foreigners. If the employee does not have an Identification No., this column must be filled with the number 000000000000 (12 digits). | 730510125580 or A2855084 or T0370834 or 000000000000 |

| PARTICULARS | TYPE | LENGTH | EXPLANATION | EXAMPLE |
|--------------------------------------|---------|--------|---|--|
| Category of employee | Integer | 1 | <p>The column is COMPULSARY to be completed.</p> <p>Category of Employee (as per MTD Schedule):-</p> <p>~ Category 1: Single</p> <p>~ Category 2: Married and husband or wife is not working</p> <p>~ Category 3: Married and husband or wife is working, divorced or widowed, or single with adopted child</p> <p>If there is a change in status for example, from Category 1 to Category 3, enter the latest Category of Employee.</p> | <p>The employee married on 24 June 2023 and his wife is working.</p> <p>The latest Category of Employee in respect of this employee is '3'.</p> <p>If the employee is single / divorced / widowed and has a child, the Category of Employee to be selected is "3".</p> |
| Employee Status | Integer | 1 | <p>The column is COMPULSARY to be completed.</p> <p>Employee Status:-</p> <p>~ Status 1: Management of the organization</p> <p>~ Status 2: Permanent</p> <p>~ Status 3: Contract</p> <p>~ Status 4: Part time</p> <p>~ Status 5: Interns</p> <p>~ Status 6: Others</p> <p>Management of the organization are referred to company directors, co-operative society's board members, association's controlling members and partners of limited liability partnership.</p> <p>If the status changes for example from Status 3 to Status 2, fill in the latest Employee Status.</p> | <p>Employees are offered jobs with contract status and later on appointed as permanent workers.</p> <p>The latest Employee Status for the employee is '2'.</p> |
| Date of Retirement / End of Contract | Date | 10 | <p>The column is COMPULSARY to be completed.</p> <p>Fill up the retirement date according to the employment contract or according to any written law or fill in the contract ended date according to the employment contract.</p> <p>If the employee has terminated / quit / dismissed in the year of remuneration, fill in the termination date in the year of remuneration.</p> | <p>15-12-2025 (dd-mm-yyyy)</p> |

| PARTICULARS | TYPE | LENGTH | EXPLANATION | EXAMPLE |
|---|---------|--------|---|--|
| 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 | Integer | 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 <i>sen</i> . | Total qualifying child relief for this employee is RM2000 (reported as 2000). |
| Total gross remuneration | Integer | 11 | The total gross remuneration excludes the value in <i>sen</i> . | RM50000.70 and RM50000.20 is reported as 50000. |
| Benefits in kind | Integer | 11 | The total value of the benefits in kind provided by the employer excludes the value in <i>sen</i> . | RM4200.80 and RM4200.10 is reported as 4200. |
| Value of living accommodation | Integer | 11 | The total value of the living accommodation benefit provided by the employer in Malaysia excludes the value in <i>sen</i> . | RM12000.90 or RM12000.20 is reported as 12000. |
| Employee share option scheme (ESOS) benefit | Integer | 11 | The total value of the ESOS benefit excludes the value in <i>sen</i> . | RM 1300.80 or RM 1300.30 is reported as 1300. |
| Tax exempt allowances / perquisites / gifts / benefits | Integer | 11 | The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in <i>sen</i> . | RM445.60 and RM445.20 is reported as 445. |
| Total claim for relief by employee via Form TP1 | Integer | 11 | The total claim for relief by employee via Form TP1 excludes the value in <i>sen</i> . | RM2200.50 and RM2200.10 is reported as 2200. |
| Total claim on payment of <i>Zakat</i> by employee via Form TP1 | Decimal | 11 | Total payment of <i>zakat</i> (OTHER THAN that paid via monthly salary deduction) claimed by the employee via Form TP1. This total has value in <i>sen</i> . | RM1400.30 is reported as 1400.30. |
| Contribution to Employees Provident Fund | Integer | 11 | The total contribution to the Employees Provident Fund excludes the value in <i>sen</i> . | RM3600.90 and RM3600.30 is reported as 3600. |
| <i>Zakat</i> paid via salary deduction | Decimal | 11 | The total <i>zakat</i> paid via salary deduction has value in <i>sen</i> . | RM1700.20 is reported as 1700.20. |

| PARTICULARS | TYPE | LENGTH | EXPLANATION | EXAMPLE |
|---------------------|---------|--------|---|---|
| MTD | Decimal | 11 | The total MTD has value in <i>sen</i> . | RM2555.25 is reported as 2555.25. |
| CP38 | Decimal | 11 | The total CP38 has value in <i>sen</i> . | RM1822.63 is reported as 1822.63. |
| Medical insurance | Integer | 6 | Amount of medical insurance without the values in cents | RM2210.90 or RM2210.30 is reported as 2210. |
| SOCSSO Contribution | Integer | 6 | Total SOCSSO 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|15-12-2025|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.
- 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|15-12-2025|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:

PHHHHHHHHHHH_TTTT.TXT

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

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2023.

File with employees' particulars are required to upload only through *e-Data Prais*/e-CP8D using the name: **P2900030000_2023.txt**