



SELF ASSESSMENT SYSTEM

EXPLANATORY NOTES

E 2023

A circular inset image showing a modern, multi-story office building with a curved facade and many windows, set against a blue sky with white clouds.

**Return Form of Employer
(Remuneration For The Year 2023)**

TOGETHER WE DEVELOP THE NATION

BASIC INFORMATION

1	NAME OF EMPLOYER AS REGISTERED	Name of employer as registered with the Companies Commission of Malaysia (SSM) or others. If there is any change to the employer's name, please indicate the former name in parenthesis. For an individual who is not registered with SSM or others, fill in the name as per identity card / passport.																												
2	EMPLOYER'S NO.	Employer's file number. Example: For employer's number E 0123456708 <div style="text-align: center; border: 1px solid black; padding: 5px;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">E</td> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> <td style="width: 20px; text-align: center;">5</td> <td style="width: 20px; text-align: center;">6</td> <td style="width: 20px; text-align: center;">7</td> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">8</td> </tr> </table> </div>	E	0	1	2	3	4	5	6	7	0	8																	
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		<p>Enter the code in the first box, followed by TIN in the second box.</p> <p>Example I : For Tax Identification No. IG 10234567080</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 30px; text-align: center;">0 1</td> <td style="width: 30px; text-align: center;">1</td> <td style="width: 30px; text-align: center;">0</td> <td style="width: 30px; text-align: center;">2</td> <td style="width: 30px; text-align: center;">3</td> <td style="width: 30px; text-align: center;">4</td> <td style="width: 30px; text-align: center;">5</td> <td style="width: 30px; text-align: center;">6</td> <td style="width: 30px; text-align: center;">7</td> <td style="width: 30px; text-align: center;">0</td> <td style="width: 30px; text-align: center;">8</td> <td style="width: 30px; text-align: center;">0</td> </tr> </table> <p>Example II : For Tax Identification No. D 1234567809</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 30px; text-align: center;">0 2</td> <td style="width: 30px; text-align: center;">1</td> <td style="width: 30px; text-align: center;">2</td> <td style="width: 30px; text-align: center;">3</td> <td style="width: 30px; text-align: center;">4</td> <td style="width: 30px; text-align: center;">5</td> <td style="width: 30px; text-align: center;">6</td> <td style="width: 30px; text-align: center;">7</td> <td style="width: 30px; text-align: center;">8</td> <td style="width: 30px; text-align: center;">0</td> <td style="width: 30px; text-align: center;">9</td> </tr> </table>	0 1	1	0	2	3	4	5	6	7	0	8	0	0 2	1	2	3	4	5	6	7	8	0	9
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6	IDENTIFICATION NO.	If the employer is a partnership or sole proprietorship business, items no. 6 & 7 have to be completed by the precedent partner or sole proprietor of the business.																							
7	PASSPORT NO.																								
8	REGISTRATION NO. WITH SSM OR OTHERS	Number as registered with the Companies Commission of Malaysia (SSM) or others.																							
9	CORRESPONDENCE ADDRESS	Address to be used for any correspondence with LHDNM.																							
10	TELEPHONE NO.	Telephone number of office / tax agent's firm / residence / handphone. Please ensure that the information is correct and accurate. This information is for the official use of LHDNM.																							
11	HANDPHONE NO.	<p>Note:</p> <p>Either one item (no. 10 or 11) is compulsorily required to be completed during submission via e-Filing.</p>																							
12	E-MAIL	The column is COMPULSARY to be completed with an e-mail address. Please ensure that this information is correct and accurate. This information is for the official use of LHDNM.																							
13	RETURN OF C.P.8D	<p>Enter the relevant code for the method of submission in the box provided.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: center;">Code</th> <th style="text-align: center;">Method of Submission</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Via e-Data Praisi/e-CP8D</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Exempted (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)</td> </tr> </tbody> </table> <p>Note:</p> <ul style="list-style-type: none"> • Form e-E will only be considered complete if C.P.8D is submitted on or before the due date for submission of the form. • Employers are need to furnish C.P.8D via e-Filing # with Form e-E which is submitted via e-Filing. • Employers who have submitted information via <i>e-Data Praisi/e-CP8D</i> before 25 February 2024 are no longer required to complete and furnish C.P.8D via Form e-E. • C.P.8D which does not comply with the format as stipulated by LHDNM is unacceptable. • The C.P.8D data may be deemed incomplete and the e-E Form may also be deemed incomplete form and unacceptable if the information column is left blank or does not adhere with the layout standards. 	Code	Method of Submission	1	Via e-Data Praisi/e-CP8D	2	Exempted (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)																	
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PART A:		INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2023
A1	NUMBER OF EMPLOYEES AS AT 31/12/2023	Total number of employees in the employer's company / business as at 31 December 2023 including full time / part time / contract employees and interns. Particulars of employees must also contain 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).
A2	NUMBER OF EMPLOYEES SUBJECT TO MTD	Total number of employees subject to the Monthly Tax Deduction (MTD) scheme during the year 2023.
A3	NUMBER OF NEW EMPLOYEES	Total number of employees who commenced employment in the employer's company / business during the year 2023.
A4	NUMBER OF EMPLOYEES WHO CEASED EMPLOYMENT / DIED	Total number of employees who ceased employment or died in the year 2023.
A5	NUMBER OF EMPLOYEES WHO CEASED EMPLOYMENT AND LEFT MALAYSIA	Total number of employees who ceased employment to leave Malaysia ('Leaver') in the year 2023.
A6	REPORTED TO LHDNM (if A5 is applicable)	This item has to be completed if item A5 is applicable. Enter '1' ('Yes') if the employer has reported the cessation to LHDNM. If '2' ('No') is entered, immediately contact the LHDNM branch in charge of the employee's income tax file.

PART B:		DECLARATION
<p>This declaration must be made by the employer in accordance with the category of employer as provided under Section 66 to Section 76 and Section 86 of the Income Tax Act 1967 (ITA 1967). The use of signature stamp is not allowed. If the return form is not affirmed and duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to employer. Due date to furnish Form E for the Year of Remuneration 2023 is 31 March 2024. Failure to submit the Form E on or before 31 March 2024 is a criminal offense and can be prosecuted in court.</p>		

C.P.8D: RETURN OF REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2023		
<ul style="list-style-type: none"> • Employers are required to complete this statement on all their respective employees for the year 2023. • Employers who have submitted information via <i>e-Data Prais/e-CP8D</i> before 25 February 2024 are no longer required to complete and furnish C.P.8D information with Form e-E. ➤ C.P.8D information 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). ➤ Dormant companies, limited liability partnerships, trust bodies and co-operative societies are COMPULSORY to furnish Form e-E and C.P.8D. 		
A	No.	Numbering in ascending order.
B	Name of employee	The column is COMPULSORY to be completed with full name of the employee as per identity card / passport.
C	Tax Identification No. (TIN)	The column is COMPULSORY to be completed with employee's TIN. Example: IG 10234567080
D	Identification / passport no.	Enter the employee's Identification (Identity Card / Police / Army) or Passport No. in the box provided. If the employee does not have an Identification No., this column must be filled with the number 000000000000 (12 digits).

		Note: Priority is given to New Identity Card followed by Police No., Army No. and Passport No.														
E	Category of employee	<p>Please refer to the following Category Of Employee [from Government gazette [P.U. (A) 362/2014] and MTD Guideline], and and COMPULSARY to be entered the relevant code for the employee.</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Category of Employee</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Category 1 : Single</td> </tr> <tr> <td>2</td> <td>Category 2 : Married and husband or wife is not working</td> </tr> <tr> <td>3</td> <td>Category 3 : Married and husband or wife is working, divorced or widowed or single with adopted child</td> </tr> </tbody> </table> <p>If there is a change in status for example from Category 1 to Category 3, enter the code for the Category of Employee based on the latest status. Example: An employee married on 24 June 2023 and his wife is working. Enter '3' for the employee in this item.</p>	Code	Category of Employee	1	Category 1 : Single	2	Category 2 : Married and husband or wife is not working	3	Category 3 : Married and husband or wife is working, divorced or widowed or single with adopted child						
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F	Employee Status	<p>The column is COMPULSARY to be completed.</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Employee Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Status 1 : Management of the organization</td> </tr> <tr> <td>2</td> <td>Status 2 : Permanent</td> </tr> <tr> <td>3</td> <td>Status 3 : Contract</td> </tr> <tr> <td>4</td> <td>Status 4 : Part time</td> </tr> <tr> <td>5</td> <td>Status 5 : Interns</td> </tr> <tr> <td>6</td> <td>Status 6 : Others</td> </tr> </tbody> </table> <p>If the status changes for example from Status 3 to Status 2, fill in the latest Employee Status. Note: 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. For example: Employees are offered jobs with contract status and later on appointed as permanent workers. The latest Employee Status for the employee is '2'.</p>	Code	Employee Status	1	Status 1 : Management of the organization	2	Status 2 : Permanent	3	Status 3 : Contract	4	Status 4 : Part time	5	Status 5 : Interns	6	Status 6 : Others
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G	Date of Retirement / End of Contract	<p>The column is COMPULSARY to be completed with 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>														
H	Tax borne by employer	<p>The column is COMPULSARY to be completed by entering '1' ('Yes') if the employee receives benefit from tax borne by his employer (tax allowance) or '2' ('No') if the employee does not receive this benefit in the year 2023.</p>														

Qualifying child relief:		
I	No. of children	State the number of children on whom the employee is eligible to claim tax relief for the year 2023 pursuant to the provision of section 48 of ITA 1967.
J	Total relief	<p>State the total child relief taken into account in computing the employee's last MTD for the Year of Remuneration 2023.</p> <p>Example:</p> <p>An employee, Mr. Suhaimi has three (3) children on whom he is eligible to claim child relief.</p> <ul style="list-style-type: none"> - The first child commenced work on 1 October 2023. The second child is 20 years old, unmarried and pursuing a degree level course at a local university. The third child is 16 years old and still schooling. - Mr. Suhaimi retired with effect from 1 December 2023. - For the purpose of computing Mr. Suhaimi's November 2023 MTD (last MTD in 2023), the number of children qualified for tax relief is two (2), and his employer has taken into account child relief amounting to RM (8,000 + 2,000) = RM10,000. - The employer is required to enter '10,000' in item 'J' for Mr. Suhaimi.
K	Total gross remuneration	<p>The total gross remuneration of employee CHARGEABLE TO TAX INCLUDING:</p> <ul style="list-style-type: none"> ~ Benefits in kind ~ Value of living accommodation benefit ~ Employee share option scheme benefit ~ Gross remuneration in arrears in respect of preceding years received in the year 2023.
L	Benefits in kind	<p>Value of benefits in kind received by employee from employer.</p> <p>Refer to Public Ruling No. 3/2017 and Public Ruling No. 11/2019.</p>
M	Value of living accommodation	<p>Value of living accommodation benefit received by employee from employer.</p> <p>Refer to Public Ruling No. 3/2005 (Original and Addendum) and Public Ruling No. 3/2017.</p>
N	Employee Share Option Scheme (ESOS) benefit	<p>Value of benefit from shares received by employee from employer.</p> <p>Refer to Public Ruling No. 11/2012.</p>

O List of tax exempt allowances / perquisites / gifts / benefits to be reported:-

NO.	SUBJECT	EXEMPTION LIMIT (PER YEAR)
1.	Petrol allowance, travelling allowance or toll payment or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of 7 years for audit purpose.	RM6,000
2.	Child care allowance in respect of children up to 12 years of age .	RM2,400
3.	(a) Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) including the cost of registration and installation registered in the name of the employee. (b) Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) including the cost of registration and installation registered in the name of the employer.	Limited to only one unit for each asset
4.	(a) Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including the cost of registration and installation registered in the name of the employee. (b) Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including the cost of registration and installation registered in the name of the employer. Note: Where an employee receives a fixed allowance for telephone, the full amount of the telephone allowance is taxable.	Limited to only one line for each category of assets
5.	The amount received by employees for the purpose on obtaining a smartphone or tablet or personal computer. [P.U. (A) 134/2021 dan P.U. (A) 30/2021 – from year of assessment 2020]	Limited to an amount not exceeding RM5,000
6.	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (i) past achievement award; (ii) service excellence award, innovation award or productivity award; and (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer).	RM2,000
7.	Parking rate and parking allowance include the parking rate paid by the employer directly to the parking operator.	Restricted to the actual amount expended
8.	Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
9.	Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula: $A \times \frac{B}{C}$ Where; A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment; B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower; C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee. Note:- Exemption of subsidised interest is applicable to: ~ any type of residential property regardless of whether the employee already owns another residential property. ~ education loan which is utilised for the employee's own education. ~ a motor vehicle other than a motor vehicle licensed for commercial transportation of goods or passengers.	

THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO AN EMPLOYEE HAVING CONTROL OVER HIS EMPLOYER

If the employee has control over his employer, the allowances / perquisites / gifts / benefits received by him is taken to be part of his employment income and subject to tax.

'Control over his employer' means:

- (a) for a company, the power of the employee to control is through the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;
- (b) for a partnership, the employee is a partner of the employer; or
- (c) for a sole proprietor, the employee and the employer is the same person.

Notes:

1. Only tax exempt allowances / perquisites / gifts / benefits listed above (No. 1 to 9) are **required to declare** in Part O of Form C.P.8D.
2. Others allowances / perquisites / gifts / benefits which are exempted from tax but **not required to declare** in Part O of Form C.P.8D are as below:
 - (i) Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**. The exemption is restricted to RM1,000.
 - (ii) Leave passage for travel (confined only to the cost of fares for the employee and members of his immediate family):
 - (a) within Malaysia including meals and accommodation for travel not exceeding 3 times in any calendar year; or
 - (b) outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000
 - (iii) Services provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**.
 - (iv) Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health.
Examples: Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.
 - (v) Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions.
 - (vi) Group insurance premium to cover workers in the event of an accident.

Total Claim For Deduction By Employee Via Form TP1:

P	Relief	Total deduction claimed by the employee for the year 2023 ie. the total amount from Part C (Particulars Of Deduction) of Form TP1* (if any) submitted by the employee and processed by his employer. * This Form For Claim On Individual Deduction And Rebate For The Purpose Of Monthly Tax Deduction (MTD) can be downloaded from the LHDNM Official Portal.
Q	Zakat	Total amount claimed by the employee for the year 2023 on <i>zakat</i> OTHER THAN that paid via monthly salary deduction ie. the total of amounts from Part D (Rebate) of Forms TP1 (if any) submitted by the employee and processed by his employer.
R	Contribution to Employees Provident Fund	Total compulsory contribution paid by the employee to the Employees Provident Fund (EPF).
S	Zakat paid via salary deduction	Total amount of <i>zakat</i> paid by the employee via salary deduction.

Total tax deduction:																														
T	MTD	<p>Total amount of income tax deducted under the Income Tax Rules (Deduction from Remuneration) 1994, and remitted to LHDNM in respect of the employee.</p> <ul style="list-style-type: none"> The MTD made for year 2023 in respect of the employee shall include: <ul style="list-style-type: none"> - Income for the year 2023; - Employment income for preceding years paid in the year 2023 (including bonus, director's fee, arrears of salary and any other remuneration); and - Employment income received in advance for the relevant year which is paid in the year 2023. <p>Example:</p> <table border="1"> <thead> <tr> <th>Month (CP39)</th> <th>Payroll / MTD</th> <th>Due Date of MTD Payment</th> <th>Form EA / EC Remuneration Year *</th> </tr> </thead> <tbody> <tr> <td>Dec 2022</td> <td>Dec 2022</td> <td>15 Jan 2023</td> <td>2022</td> </tr> <tr> <td>Dec 2022</td> <td>Jan 2023</td> <td>15 Feb 2023</td> <td>2023</td> </tr> <tr> <td>Dec 2023</td> <td>Dec 2023</td> <td>15 Jan 2024</td> <td>2023</td> </tr> <tr> <td>Dec 2023</td> <td>Jan 2024</td> <td>15 Feb 2024</td> <td>2024</td> </tr> <tr> <td>Jan 2024</td> <td>Dis 2023</td> <td>15 Jan 2024</td> <td>2023</td> </tr> <tr> <td>Jan 2024</td> <td>Jan 2024</td> <td>15 Feb 2024</td> <td>2024</td> </tr> </tbody> </table> <p>* Form EA / EC for the relevant year of remuneration in which particulars of salary and MTD have to be included.</p>	Month (CP39)	Payroll / MTD	Due Date of MTD Payment	Form EA / EC Remuneration Year *	Dec 2022	Dec 2022	15 Jan 2023	2022	Dec 2022	Jan 2023	15 Feb 2023	2023	Dec 2023	Dec 2023	15 Jan 2024	2023	Dec 2023	Jan 2024	15 Feb 2024	2024	Jan 2024	Dis 2023	15 Jan 2024	2023	Jan 2024	Jan 2024	15 Feb 2024	2024
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U	CP 38	Total amount of income tax deducted as per Form CP 38 instruction, and paid to LHDNM in respect of the employee.																												
V	Medical insurance paid via salary deduction	Total amount of medical insurance premium paid by the employee via salary deduction.																												
W	SOCSSO contribution paid via salary deduction	Total amount of contribution paid by employee via salary deduction to the Social Security Organization (SOCSSO) in accordance with Employee's Social Security Act 1969 or the Employment Insurance System Act 2017.																												