

(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	Grace Period for Submission of RF and Payment of Balance of Tax (if any)				Availability of e-Filing System for:		Guide Notes on Submission
					Method and Grace Period	e-Filing	Via Postal Delivery	By Hand-Delivery	Taxpayers	Tax Agents (TAeF)	
A. EMPLOYERS - Return for The Year Of Remuneration 2022											
1.	E	• E • e-E	i. Company / Labuan Company Employers	31 March 2023	Method:	✓	/	/	1 March 2023	Refer to Guide Note 2	
			Grace Period:		1 month	/	/				
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:	✓	✓	✓	1 March 2023	Refer to Guide Note 1	
2.	IG	• B • e-B	Resident Individuals Who Carry On Business	30 June 2023	Method:	✓	✓	✓			
3.	D	• P • e-P	Partnerships		Method:	✓	✓	✓			
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	Method:	✓	✓	✓			
5.	IG	• M • e-M	Non-resident Individuals		Method:	✓	✓	✓			
6.	IG	• MT • e-MT	Non-resident Individuals (Knowledge Workers)	Carry On Business: 30 June 2023	Method:	✓	✓	✓			
7.	F	• TF • e-TF	Associations		Method:	✓	✓	✓			
8.	TP	• TP • e-TP	Deceased Persons' Estate	Method:	✓	✓	✓				
9.	J	• TJ	Hindu Joint Families	Method:	/	✓	✓				
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	
2.	PT	• PT • e-PT	Limited Liability Partnerships		Method:	✓	/	/	1 April 2023		
3.	TC	• TC • e-TC	Unit Trusts / Property Trusts		Method:	✓	✓	✓	1 July 2023		
4.	CS	• C1 • e-C1	Co-operative Societies		Method:	✓	✓	✓	1 August 2023		
5.	TA	• TA • e-TA	Trust Bodies		Method:	✓	✓	✓	1 August 2023		
6.	TR	• TR	Real Estate Investment Trusts / Property Trust Funds		Method:	/	✓	✓	/		
7.	TN	• TN	Business Trusts		Method:	/	✓	✓	/		
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	/	
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	<p>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.</p> <p>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.</p> <p>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:</p> <p style="margin-left: 20px;">a) RF other than Form E and Form P</p> <p style="margin-left: 40px;">Action under subsection 112(1) of ITA 1967 / subsection 51(1) of PITA 1967</p> <p style="margin-left: 40px;">OR</p> <p style="margin-left: 40px;">Imposition of penalty under subsection 112(3) of ITA 1967 / subsection 51(3) of PITA 1967.</p> <p style="margin-left: 20px;">b) Form E and Form P</p> <p style="margin-left: 40px;">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 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.</p> <p>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.</p> <p>Example II:</p> <p>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.</p> <p>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.</p> <p>Example III:</p> <p>The accounting period of a real estate investment trust (REIT) ends on 31 May 2023.</p> <p>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.</p> <p>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.</p>

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2.	Form E for the Year of Remuneration 2022	<p>i) Submission of a Complete and Acceptable Form E</p> <p>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.</p> <p>b) Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are COMPULSORY to furnish Form 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 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:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #d3d3d3;"> <th rowspan="2">Category of Employer</th> <th colspan="3">Method of Submission of Form E</th> <th colspan="4">Method of Submission of C.P.8D</th> </tr> <tr style="background-color: #d3d3d3;"> <th>e-Filing (e-E)</th> <th>Via Postal Delivery</th> <th>By Hand-Delivery</th> <th>Together with Form e-E <small>(upload txt file format or C.P.8D e-Filing format)</small></th> <th>e-Data Praisai / e-CP8D <small>(upload txt file format before or on 25 February 2023)</small></th> <th>USB drive <small>(txt file format or Microsoft Excel)</small></th> <th>E-mail to CP8D@hasil.gov.my <small>(txt file format or Microsoft Excel)</small></th> </tr> </thead> <tbody> <tr> <td>Private Sector - Company</td> <td>✓</td> <td style="text-align: center;">/</td> <td style="text-align: center;">/</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td> <ul style="list-style-type: none"> ▪ Private Sector – OTHER than Company ▪ Government ▪ Statutory ▪ Local Authority </td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table> <p>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.</p> <p>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).</p>	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 <small>(upload txt file format or C.P.8D e-Filing format)</small>	e-Data Praisai / e-CP8D <small>(upload txt file format before or on 25 February 2023)</small>	USB drive <small>(txt file format or Microsoft Excel)</small>	E-mail to CP8D@hasil.gov.my <small>(txt file format or Microsoft Excel)</small>	Private Sector - Company	✓	/	/	✓	✓	✓	✓	<ul style="list-style-type: none"> ▪ Private Sector – OTHER than Company ▪ Government ▪ Statutory ▪ Local Authority 	✓	✓	✓	✓	✓	✓	✓
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 <small>(upload txt file format or C.P.8D e-Filing format)</small>	e-Data Praisai / e-CP8D <small>(upload txt file format before or on 25 February 2023)</small>	USB drive <small>(txt file format or Microsoft Excel)</small>	E-mail to CP8D@hasil.gov.my <small>(txt file format or Microsoft Excel)</small>																										
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		<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 2022 and render the completed form to all their employees on or before 28 February 2023.</p> <p>iii) Prefill of Employee’s Remuneration Information in e-Filing</p> <p>a) Employers are encouraged to furnish 2022 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 2022) to save time and facilitate e-Filing submission by the employees.</p> <p>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.</p> <p>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 Prais/e-CP8D beginning from 1 January 2023 till 25 February 2023.</p> <p>d) Refer to C.P.8D Information Layout format attached in this guide notes as reference for preparation of 2022 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).</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 via e-Filing (e-C), dormant companies * are required to complete the RF as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr> <td style="width: 5%; text-align: center;">a)</td> <td style="width: 45%;">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 style="text-align: center;">b)</td> <td>Basis Period</td> <td>Mandatory to fill up this item.</td> </tr> <tr> <td style="text-align: center;">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 style="text-align: center;">d)</td> <td>Business Code</td> </tr> </tbody> </table>	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
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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												

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No.	Subject	Guide Notes
		<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.
4.	Claim for tax deduction and tax relief	<p>i) Appendices / Working Sheets</p> <p>Appendices / Working sheets regarding on claim for tax deduction and tax relief shall be furnished and submitted together with the RF as follows:-</p> <ul style="list-style-type: none"> 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. <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>

