(Published on 30 December 2025)

RETURN FORM (RF) FILING PROGRAMME FOR THE YEAR 2026

* Taxpayers and employers are required to utilise e-Filing facilities to submit the RF. Kindly visit https://mytax.hasil.gov.my.

* Tax agents are required to utilise the Tax Agent e-Filing System (TAeF) version 2.0 service in order to file RF through e-Filing. Kindly visit 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	Guide Notes on Submission of RF	Availability of MITRS	Guide Notes on Submission of Document
					e-Filing	Via Postal Delivery				
A.	**EMPLOYERS - Return for The Year of Remuneration 2025**									
1	E	e-E	Employer	31 March 2026	1 month		1 March 2026	Refer to Guide Notes 2		
B.	**INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES - Return for the Year of Assessment 2025**									
1.	IG	e-BE	Resident Individuals Who Do NOT Carry On Business	30 April 2026	15 days		1 March 2026	Refer to Guide Notes 1		
2.	IG	e-B	Resident Individuals Who Carry On Business	30 June 2026	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 2026 Carry On Business: 30 June 2026	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	e-TJ	Hindu Joint Families		15 days					
C.	**COMPANIES, CO-OPERATIVE SOCIETIES, LIMITED LIABILITY PARTNERSHIPS AND TRUST BODIES - Return for the Year of Assessment 2026**									
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 2026	Refer to Guide Notes 1 and 3	1 April 2026	[Refer to Filing Programme For Documents Specified Under Section 82B ITA 1967 Through MITRS]()
2.	PT	e-PT	Limited Liability Partnerships		1 month		1 May 2026		1 May 2026	
3.	TC	e-TC	Unit Trusts / Property Trusts		1 month		1 July 2026		1 July 2026	
4.	CS	e-C1	Co-operative Societies		1 month		1 August 2026		1 August 2026	
5.	TA	e-TA	Trust Bodies		1 month		1 August 2026		1 August 2026	
6.	TR	e-TR	Real Estate Investment Trusts / Property Trust Funds		1 month		1 September 2026		1 September 2026	
7.	TN	TN	Business Trusts			3 working days				
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 July 2026			
2.	C	e-CPP 2026	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					
E.	**LABUAN ENTITY**									
1.	LE	e-LE1	Labuan Entities	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 September 2026	Refer to Guide Notes 1 and 4	1 September 2026	[Refer to Filing Programme For Documents Specified Under Section 22EB LBATA 1990 Through MITRS]()

NOTE:

- This programme is applicable until the following year's programme is issued.
- Updated on 1 April 2026

<table>
<tr><th colspan="3">GUIDE NOTES ON SUBMISSION OF RETURN FORM (RF)</th></tr>
<tr><th>No.</th><th>Subject</th><th>Guide Notes</th></tr>
<tr><td>1.</td><td>Grace Period</td><td>

i) The following describes the mandatory implementation of RF submission through e-Filing:

Category	Form Type	Mandatory for e- Filing
Companies	e-C	Starting Year of Assessment 2014
Employer – Company / Labuan Company	e-E	Starting Year of Remuneration 2016
Limited Liability Partnerships	e-PT	Starting Year of Assessment 2021
Individuals, Partnerships, Associations & Deceased Persons' Estate	e-BE, e-B, e-BT, e-M, e-MT, e-P, e-TF & e-TP	Starting Year of Assessment 2023
Employer - Non-Company / Non-Labuan Company	e-E	Starting Year of Remuneration 2023
Petroleum	e-CPP & e-CPE	Starting Year of Assessment 2023
Co-operative Societies & Trust Bodies	e-CS, e-TA, e-TC & e-TR	Starting Year of Assessment 2024
Hindu Joint Families	e-TJ	Starting Year of Assessment 2024
Labuan Entity	e-LE1	Starting Year of Assessment 2025

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.

iii) This grace period also applies to the payment of the balance of tax under:

a) subsection 103(1) of the Income Tax Act 1967 (ITA 1967);

b) subsection 48(1) of the Petroleum (Income Tax) Act 1967 [PITA 1967]; and

c) subsection 11(1) Labuan Business Activity Tax Act 1990 (LBATA 1990)

for RF (except Form E, Form P and Form CPE) furnished through e-Filing.

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:

a) **RF other than Form E and Form P**

Action under subsection 112(1) of ITA 1967 / subsection 51(1) of PITA 1967 / subsection 23A(1) of LBATA 1990

OR

Imposition of penalty under subsection 112(3) of ITA 1967 / subsection 51(3) of PITA 1967 / subsection 23A(4) of LBATA 1990.

b) **Form E and Form P**

Action under subsection 120(1) of ITA 1967.

</td></tr>
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<tr><th>No.</th><th>Subject</th><th>Guide Notes</th></tr>
<tr><td></td><td></td><td>Example 1:

The due date for submission of Form BE for Year of Assessment 2025 is 30 April 2026. Grace period is given until 15 May 2026 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2025.

If a taxpayer furnished his Form e-BE for Year of Assessment 2025 on 16 May 2026, the receipt of his RF shall be considered late as from 1 May 2026 and penalty shall be imposed under subsection 112(3) of ITA 1967.

Example 2:

The due date for submission of Form B for Year of Assessment 2025 is 30 June 2026. Grace period is given until 15 July 2026 for the e-Filing of Form B (Form e-B) for Year of Assessment 2025.

If a taxpayer furnished his Form e-B for Year of Assessment 2025 on 16 July 2026, the receipt of his RF shall be considered late as from 1 July 2026 and penalty shall be imposed under subsection 112(3) of ITA 1967.</td></tr>
<tr><td>2.</td><td>Form e-E for the Year of Remuneration 2025</td><td>i) Submission of a complete and acceptable Form e-E

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.

b) Dormant * companies, limited liability partnerships, trust bodies and co-operative societies are COMPULSORY to furnish Form e-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) Dormant * Labuan entities are COMPULSORY to submit Form e-E and C.P.8D.

* Note:- For the above purpose, ‘dormant’ in relation to a Labuan entity means:
▪ Never commenced operations since the date it was incorporated / established;
▪ Had previously been in operation or carried on business but has now ceased operations or business; or
▪ Has no significant accounting transactions in a financial year prior to a substantial change in its equity holding (50% or more). This means there are no entries in the Labuan entity’s accounts other than minimal expenses incurred to meet prescribed statutory requirements. The minimal expenses referred to are as follows:
○ Filing of annual return with the Labuan Financial Services Authority (LFSA);
○ Secretary’s fee for annual return filing services;
○ Tax filing and computation fee;</td></tr>
</table>

No.	Subject	Guide Notes

- Statutory audit fee; and
- Accounting fee.

d) Form e-E and C.P.8D must be submitted in accordance with the format and method of submission as follows:

Type	Method	Format
Form e-E	e-Filing	-
C.P.8D	e-Data Praisi	Upload txt file format before or on **25 February 2026**
	e-CP8D	Upload the txt file format before or on the submission deadline of Form e-E

e) 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.

f) 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, partners of limited liability partnership and manager / principal officer / resident director / partner / general partner / designated partner / officer of the Labuan entity).

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 2025 and render the completed form to all their employees on or before 28 February 2026.

iii) **Prefill of employee's remuneration information in e-Filing**

a) Employers must furnish employees' remuneration information for the year 2025 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 2025).

b) Prior to signing and submission of the e-Form through e-Filing, the employee should verify and amend the prefilled particulars if there are any changes.

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 Praisi/e-CP8D beginning from 1 January 2026 till 25 February 2026.

d) Refer to C.P.8D Information Layout format attached in this guide notes as reference for preparation of employees' remuneration information for the year 2025.

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

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<tr><td>3.</td><td>Dormant * Companies, Limited Liability Partnerships, Trust Bodies and Co-operative Societies</td><td>
i) Companies, limited liability partnerships, trust bodies and co-operative societies which:
a) are dormant * are required to furnish the RF (including Form e-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 through e-Filing, dormant* companies, limited liability partnerships, trust bodies and co-operative societies 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>
* Note:- The meaning of ‘Dormant’ is as stated in item 2.(i)(b)
</td></tr>
<tr><td>4.</td><td>Dormant * Labuan entities</td><td>
i) Labuan entities which:
a) are dormant * are required to furnish the Return of Profits (including Form e-E).
b) own shares, real properties, fixed deposits and other similar investments are not considered as dormant.
c) furnish false information shall be subject to the provisions under section 23 and section 23B of LBATA 1990.
ii) For the purpose of submission through e-Filing, dormant* Labuan entities are required to complete the Return 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 Labuan Financial Services Authority (LFSA).</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 Code</td><td>Enter the business code according to the type of business registered with LFSA</td></tr>
<tr><td>d)</td><td>Net profit</td><td>Enter the amount ‘0’ if there is no income.</td></tr>
</table>
* Note:- The meaning of ‘Dormant’ is as stated in item 2.(i)(c)
</td></tr>
</table>

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<tr><td>5.</td><td>Repayment Case</td><td>i) Appendices / Working Sheets
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:
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; or
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.</td></tr>
<tr><td>6.</td><td>Concession for the Payment of Tax under Subsection 103(2) of ITA 1967 / Subsection 11(2) of LBATA 1990</td><td>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 / subsection 6(2), (3) or (4) of LBATA 1990 or if an assessment is increased under subsection 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.</td></tr>
</table>

LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P.8D INFORMATION LAYOUT - Pin. 2025

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2025 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

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

EMPLOYEES' PARTICULARS

FIELD	PARTICULARS	DATA TYPES	LENGTH	EXPLANATION	EXAMPLE
1	Name of employee	Variable character	60	The column is COMPULSARY to be completed. Name as per identity card.	Ali bin Ahmad
2	Tax Identification No. (TIN)	Integer	11	TIN is as given by LHDNM. Leave the item blank if the employee has no TIN.	03770324020
3	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

FIELD	PARTICULARS	DATA TYPES	LENGTH	EXPLANATION	EXAMPLE
4	Category of employee	Integer	1	The column is COMPULSARY to be completed **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 24 June 2025 and his wife is working. The latest Category of Employee in respect of this employee is '3'. If the employee is single / divorced / widowed and has a child, the Category of Employee to be selected is "3".
5	Employee Status	Integer	1	The column is COMPULSARY to be completed. **Employee Status** ~ **Status 1**: Management of the organization ~ **Status 2**: Permanent ~ **Status 3**: Contract ~ **Status 4**: Part time ~ **Status 5**: Interns ~ **Status 6**: Others Management of the organization are referred to company directors / cooperative society's board members / association's controlling members and partners of limited liability partnership and manager / principal officer / resident director / partner / general partner / designated partner / officer of the Labuan entity. If the status changes for example from Status 3 to Status 2, fill in the latest Employee Status.	Employees are offered jobs with contract status and later on appointed as permanent workers. The latest Employee Status for the employee is '2'.
6	Date of Retirement/End of contract	Date	10	The column is COMPULSARY to be completed. 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 If the employee has terminated / quit / dismissed in the year of remuneration, fill in the termination date in the year of remuneration.	15-12-2027 (dd-mm-yyyy)

FIELD	PARTICULARS	DATA TYPES	LENGTH	EXPLANATION	EXAMPLE
7	Tax borne by employer	Integer	1	The column is COMPULSARY to be completed. 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.
8	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 For a divorced couple who only has 1 child, the number of children eligible for tax relief = 1
9	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 *sen*.	Total qualifying child relief for this employee is RM2000 (reported as 2000). For a divorced couple who only has 1 child, the amount of relief claimed is = RM1000 (50% of the amount of eligible relief)
10	Total gross remuneration	Integer	11	The total gross remuneration excludes the value in *sen*.	RM50000.70 and RM50000.20 is reported as 50000.
11	Benefits in kind	Integer	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.
12	Value of living accommodation	Integer	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.
13	Employee share option scheme (ESOS) benefit	Integer	11	The total value of the ESOS benefit excludes the value in *sen*.	RM 1300.80 or RM 1300.30 is reported as 1300.

FIELD	PARTICULARS	DATA TYPES	LENGTH	EXPLANATION	EXAMPLE
14	Tax exempt allowances / perquisites / gifts / benefits	Integer	11	The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in *sen*.	RM445.60 and RM445.20 is reported as 445.
15	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 *sen*.	RM2200.50 and RM2200.10 is reported as 2200.
16	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.
17	Contribution to Employees Provident Fund	Integer	11	The total contribution to the Employees Provident Fund excludes the value in *sen*.	RM3600.90 and RM3600.30 is reported as 3600.
18	*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.
19	MTD	Decimal	11	The total MTD has value in *sen*.	RM2555.25 is reported as 2555.25.
20	CP38	Decimal	11	The total CP38 has value in *sen*.	RM1822.63 is reported as 1822.63.
21	Medical insurance paid via salary deduction	Integer	6	Amount of medical insurance without the values in *sen*	RM2210.90 or RM2210.30 is reported as 2210.
22	SOCSO Contribution paid via salary deduction	Integer	6	Total SOCSO contribution without the value in *sen*	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|15-12-2027|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|15-12-2027|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 information
HHHHHHHHHH	:	E no.
TTTT	:	year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2025.
File with employees' particulars are required to upload only through e-Data Praisi/e-CP8D using the name: **P2900030000_2025.txt**