



LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P.8D INFORMATION LAYOUT - Pin. 2017

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2017 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 compact disc (CD) / USB drive / external hard disk, 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-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 PARTICULARS

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	2017

Example of txt data:

2900030000|Syarikat Bina Jaya|2017

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:

MHHHHHHHHHHH_TTTT.TXT

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

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2017.

File with employer's particulars will be sent to LHDNM using the name: **M2900030000_2017.txt**

EMPLOYEE'S 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 I/C 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 2016 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 <i>sen</i> .	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 <i>sen</i> .	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 <i>sen</i> .	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 <i>sen</i> .	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 <i>sen</i> .	RM 1300.80 or RM 1300.30 is reported as 1300.
Tax Exempt Allowances / Perquisites / Gifts / Benefits	Desimal	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	Decimal	11	Jumlah tuntutan pelepasan oleh pekerja melalui Borang TP1 adalah tanpa nilai <i>sen</i> .	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 <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	Decimal	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.
Zakat Paid Via Salary Deduction	Decimal	11	The total zakat paid via salary deduction has value in <i>sen</i> .	RM1700.20 is reported as 1700.20.
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.

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

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|1|2000|50000|4200||445|2200|1400.30|3600|1700.20|2555.25|

Note:

- 1) Every field is separated by a delimiter | and saved in txt file.
- 2) Employees' particulars must be kept in the name using the following standard:

PHHHHHHHHHH_TTTT.TXT
P : maklumat pekerja
HHHHHHHHHH : no. E
TTTT : tahun saraan

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2017.
File with employees' particulars will be sent to LHDNM using the name: **P2900030000_2017.txt**

PART B:

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

1. LHDNM has prepared the C.P.8D format in Microsoft Excel 2003 to assist employers in preparing the data. This program can be obtained from the LHDNM Official Portal.
2. C.P.8D format in Microsoft Excel 2003 can only be submitted using CD / USB drive / external hard disk, 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 Microsoft Excel for the year of remuneration 2017.
One (1) file will be sent to LHDNM using the name: **MP2900030000_2017.XLS**

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

NO.	ERROR	ERROR MESSAGE
1.	Employer's No.: (No. E) 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 employer'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 non-digit or exceeds 1 digit.	Category entered is not in digit or exceeds 1 digit.

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

NO.	ERROR	ERROR MESSAGE
8.	Tax Borne By Employer: Entry of information which is non-digit or exceeds 1 digit.	Information entered is not in digit or exceeds 1 digit.
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 <i>sen</i> .	Value entered exceeds 7 digits or has value in <i>sen</i> .
11.	Total Gross Remuneration: Value entered exceeds 11 digits or includes the value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
12.	Benefits In Kind: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
13.	Value Of Living Accommodation: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
14.	Employee Share Option Scheme (ESOS) Benefit: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
15.	Tax Exempt Allowances / Perquisites / Gifts / Benefits: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
16.	Total Claim For Relief By Employee Via Form TP1: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
17.	Total Claim On Payment Of Zakat By Employee Via Form TP1: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
18.	Contribution To Employees Provident Fund: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
19.	Zakat Paid Via Salary Deduction: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
20.	MTD: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
21.	CP38: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .