

LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF EMPLOYER

UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967 This form is prescribed under section 152 of the Income Tax Act 1967

Form

COMPLETE THE FOLLOWING ITEMS Name of employer NCE ONE Reference no. (Identification / passport / registration no. *) [* Delete whichever is not relevant] Employer's no. Correspondence address Postcode Town State

FORM E 2018

IMPORTANT REMINDER

- 1) Due date to furnish this form: 31 March 2019
 - a) Form E will only be considered complete if C.P.8D is submitted on or before 31 March 2019. Employers who have submitted information via e-Data Praisi need not complete and furnish C.P.8D.
 - b) Failure to furnish Form E on or before 31 March 2019 is an offence under paragraph 120(1)(b) of the Income Tax Act 1967 (ITA 1967).
 - c) Failure to prepare and render Form EA / EC to employees on or before 28 February 2019 is an offence under paragraph 120(1)(b) of ITA 1967.
- 2) Please: a) refer to the Explanatory Notes before filling up this form.
 - b) complete all relevant items in BLOCK LETTERS and use black ink pen.
- 3) Pursuant to section 89 of ITA 1967, a change of address must be furnished to Lembaga Hasil Dalam Negeri Malaysia (LHDNM) within 3 months of the change. Notification can be made via e-Kemaskini or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, http://www.hasil.gov.my.
- 4) a) Employers which are companies and Labuan companies (Companies) The use of e-filing (e-E) is mandatory.
 - b) Employers other than Companies The use of e-filing is encouraged.

Please access via https://ez.hasil.gov.my.

5) For further information, please contact Hasil Care Line:-

Toll Free Line: 1-800-88-5436 (LHDN) Calls From Overseas: 603-77136666

FOR OFFICE USE	

Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF EMPLOYER UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967 This form is prescribed under section 152 of the Income Tax Act 1967

Form

REMUNERATION FOR THE YEAR 2018

CP8-Pin. 2018

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1	Name of employer as registered				<u>.</u>	· ·					<u>.</u>		—						<u>.</u>	<u>'</u>	<u>'</u>	_
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2	Employer's no.	E		 	1	 	1															
3	Status of employer			ernmen ate Sec		Сотр	any	2	2 = S 5 = P	tatut rivate	ory e Se	ctor	– Ot	3 = L her t	ocal han	auti com	horit _. panj	y Y				
4	Status of business	1	= In op	peration	1 2	2 = Do	rmant		3 = I	n the	pro	cess	of v	/indii	ng uj	0						
5	Income tax no.	01 = SG 03 02 = OG 04									a	1		'	-	<u> </u>	ı	ı	T	ı	ı	
6	Identification no.		ı	1 I	1		21															
7	Passport no.			21	1																	
8	Registration no. with CCM or others	60	R	 	1	1 I	1 1															
9	Correspondence ac	ldress		 	i !	 	1 1	ı	İ	i	i	ļ		<u> </u>	<u> </u>	ı		 		1	i I	
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11	Handphone no.	1 1	-	1 1	i	1 1	ı	İ														
12	e-Mail	1 1	1 1	1 1			İ						- -	 	i L	ı	i L		— —	- I		
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	L							-							-	<u> </u>	!					
13	Return of C.P.8D			1 = 7 3 = 0	oget Comp	her wit	h Fori	m E SB dri	2 ve / e	= Via	a Da nal I	ta Pi hard	refill disk									

Name		Employer's No.	
PART A: INFORMAT	ON ON NUMBER OF EMPLOYE	EES FOR THE YEAR ENDED 31	DECEMBER 2018
A1 Number of employ as at 31/12/2018	/ees	A2 Number of employees subjected to MTD	
A3 Number of new en	nployees	Number of employees who ceased employment	
A5 Number of employ who ceased employ and left Malaysia		Reported to LHDNM (If A5 is applicable)	1 = Yes 2 = No
PART B:	DECLA	RATION	
I			
Identification / Passport No. * (* Delete whichever is not relevant	t)t		
hereby declare that the return 1967.	by this employer contains information wh	nich is true, complete and correct as requ	ired under the Income Tax Act
Signature	FOR REFER	Date:	T T T T T T T T T T T T T T T T T T T
Designation		 	· · · · · · · · · · · · · · · · · · ·

NOTE: This declaration must be made by the employer in accordance with the category of employer as provided under sections 66 to 76 and section 86 of the Income Tax Act 1967

Name	Employer's No.	Ε		i	1	1	1	1	1	i

(C.P.8D-Pin. 2018)

RETURN ON 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 2018

An employer is required to complete this statement on all employees for the year 2018. Employers who have submitted information via e-Data Prefill need not complete and furnish Form C.P.8D.

Α	В	С	D	E	F	G	н	1
No.	Name of employee	Income tax	Identification /	Category of	Tax borne by employer	Qua chil	alifying d relief	Total gross remuneration ²
INO.	Name of employee	no.	passport no.	Category of employee ¹	(Enter 1 or 2) 1 = Yes 2 = No	No. of children	Total relief	
							RM	RM
						1		
					10_			
				40				
			- 21					
		OF						
	40	R						
	FC							
	2							
						TOTAL		

Note: 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

2. Including benefits in kind, value of living accommodation benefit provided and gross remuneration in arrears in respect of preceding years

Name	Employer's No.	E	i	1	1	1	1	1	1	

(C.P.8D-Pin. 2018)

RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2018

J	К	L	М	N	0	Р	Q	R	S
Benefits in kind	Value of living accommodation	Employee share option scheme	Tax exempt allowances / perquisites /	deduc	laim for tion by yee via i TP1	Contribution to Employees Provident	Zakat paid via salary deduction	Total tax	deduction
		(ESOS) benefit	perquisites / gifts / benefits	Relief	Zakat ³	Fund	deduction	MTD	CP 38
RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
							1		
						~ OÎ	1/2		
					-31				
				12					
		.01	S Jens						
		10							

Note: 3. Amount of zakat OTHER THAN that paid via monthly salary deduction

al N	- Pin. 2017)	INCOME TAX Employee	f Remuneration 's Income Tax No.
	OTATEM		Branch
лоуч			
		ARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TA	AX PURPUSE
PA	RTICULARS OF EMPLOYEE		
1.	Full Name of Employee/Pensioner (Mr./N	Miss/Madam)	
2.	Job Designation	3. Staff No./Payroll No.	
4.	New I.C. No.	5. Passport No.	
6.	EPF No.	7. SOCSO No	
8.	Number Of Children	9. If the period of employment is less	
	Qualified For Tax Relief	(a) Date of confinencement	
		(h) Data of acception	
		(b) Date of cessation	
	MPLOYMENT INCOME, BENEFITS AND xcluding Tax Exempt Allowances/Perquisit	D LIVING ACCOMMODATION	RM
(E		D LIVING ACCOMMODATION tes/Gifts/Benefits)	
(E	xcluding Tax Exempt Allowances/Perquisit	D LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay)	
(E	(a) Gross salary, wages or leave pay (inc (b) Fees (including director fees), comm	D LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay)	RM
(E	(a) Gross salary, wages or leave pay (inc (b) Fees (including director fees), comm	D LIVING ACCOMMODATION tes/Gifts/Benefits) cluding overtime pay) nission or bonus rds or other allowances (Details of payment:	RM
(E	(a) Gross salary, wages or leave pay (inc (b) Fees (including director fees), comm (c) Gross tips, perquisites, awards/rewar (d) Income Tax borne by the Employer in	C LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) nission or bonus rds or other allowances (Details of payment: in respect of his Employee	
(E	(a) Gross salary, wages or leave pay (inc (b) Fees (including director fees), comm (c) Gross tips, perquisites, awards/rewar (d) Income Tax borne by the Employer i (e) Employee Share Option Scheme (Es	D LIVING ACCOMMODATION tes/Gifts/Benefits) cluding overtime pay) nission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit	RM
(E:	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer inc. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	C LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) nission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit to	RM
(E	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer i. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	D LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) nission or bonus rds or other allowances (Details of payment: in respect of his Employee (SOS) benefit to ding years paid in the current year	RM
(E:	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer i. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	C LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) hission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit to ling years paid in the current year	RM
(E. 1. 2.	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer i. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	D LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) hission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit to ding years paid in the current year	RM
(E. 1. 2. 3.	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer i. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	CLIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) hission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit to ding years paid in the current year	RM
(E. 1. 2.	(a) Gross salary, wages or leave pay (inc. (b) Fees (including director fees), comm. (c) Gross tips, perquisites, awards/rewar. (d) Income Tax borne by the Employer i. (e) Employee Share Option Scheme (Est. (f) Gratuity for the period from	D LIVING ACCOMMODATION les/Gifts/Benefits) cluding overtime pay) hission or bonus rds or other allowances (Details of payment: in respect of his Employee SOS) benefit to ding years paid in the current year	RM

C PENSION AND OTHERS

- 1. Pension
- 2. Annuities or other Periodical Payments

TOTAL

D TOTAL DEDUCTION

- 1. Monthly Tax Deductions (MTD) remitted to LHDNM
- 2. CP 38 Deductions
- 3. Zakat paid via salary deduction
- 4. Total claim for deduction by employee via Form TP1 in respect of:
 - (a) Relief

RM

- (b) Zakat other than that paid via monthly salary deduction
- RM

5. Total qualifying child relief

E CONTRIBUTIONS PAID BY EMPLOYEE TO APPROVED PROVIDENT/PENSION FUND AND SOCSO

- Name of Provident Fund
 Amount of compulsory contribution paid (state the employee's share of contribution only)
- 2. SOCSO: Amount of compulsory contribution paid (state the employee's share of contribution only)

RM

۱	TOTAL	. TAX EXEMPT	ALLOWANCES	PERQUISITES /	GIFTS A	BENEFITS
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RM

Name of Officer	
Designation	
Name and Address of Employer	
Employer's Telephone No.	

MALAYSIA

INCOME TAX

PUBLIC SECTOR Employee's Statement of Remuneration	EC
Employee's Income Tax No.	

Serial No.	STATEMENT OF REMUNERATIO			TO TOX TVO.
	ST BE PREPARED AND PROVIDED T	O THE EMPLOYEE FOR T	NCOME TAX POR	POSE
A PARTICULARS OF EMPLOYE				
	ensioner (Mr./Miss/Madam)			
•				
-	my / Passport No.	-		
·	•			
 Number of Children Qualified for Tax Relief 		9. If the period of employm(a) Date of commence	-	
		(b) Date of cessation		
		(b) Bate of coodation		
EMPLOYMENT INCOME AND (Excluding Tax Exempt Allowance				RM
1. Salary/Emoluments				
(a) Salary, including Leave	e Pay, Bonus, Taxable Allowances and ot	thers		
• • •	from			
2. Benefits In Kind (State de	tails:)	
3. Benefit of Leave Passage	for Travel (if applicable)			
4. Details of arrears and oth	ers for preceding years paid in the cui	rrent year		
Type of income (a)				
(b)				<u></u>
TAXABLE INCOME (B1 + B	2 + B3 + B4)			
_				
TOTAL DEDUCTION				
Monthly Tax Deductions (N	ITD) remitted to LHDNM			
2. CP 38 Deductions				
3. Zakat paid via salary deduc				
I otal claim for deduction by (a) Relief	y employee via Form TP1 in respect of:	RM		
,	paid via monthly salary deduction	RM		
Total qualifying child relief	,			
_				
CONTRIBUTION TO EMPLO	YEES PROVIDENT FUND AND SOCS	0		
	ribution paid (state the employee's sha			
1. EPF: RM		2. SOCSO: RM		
LIST OF TAX EXEMPT ALLOW	VANCES / PERQUISITES / GIFTS / BEN	NEFITS WITH RESPECTIVE	F AMOUNT	
Type of Allowance/Perquisite/Gift		Type of Allowance/Perquis		Exempted Amount (RM)
1		3	······································	
2		4		
	Name of Officer			
	Designation			
	Name and Address of Employ	er		
	Traine and Address of Employ	<u>.</u>		
ato	Employer's Telephone No.			
ate	Embloser a reichnone Mo.			

Notes for Part F of Form EA: List of tax exempt allowances / perquisites / gifts / benefits which are required to declare:

NO.	SUBJECT	EXEMPTION LIMIT (PER YEAR)	
1.	Petrol card, 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.	Gifts of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) registered in the name of the employee or employer including cost of registration and installation.	Limited to only 1 unit for each category of assets	
4.	Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA registered in the name of the employee or employer including cost of registration and installation.	Limited to only 1 line for each category of assets	
5.	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; or (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer).	RM2,000	
6.	Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator.	Restricted to the	
7.	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.	actual amount expended	
8.	Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does of 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 x B/C Where; I 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; B = is the total aggregate of the principal amount of housing, education or car loan taken by the employee.		

THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO EMPLOYEES HAVING CONTROL OVER THE COMPANY, SOLE PROPRIETORS OR PARTNERS OF PARTNERSHIP BUSINESSES

Notes:

- 1. Only tax exempt allowances / perquisites / gifts / benefits / listed above (No. 1 to 8) are **required to be declared** in Part F of Form FA
- 2. Others allowances / perquisites / gifts / benefits which are exempted from tax but **not required to be declared** in Part F of Form EA are as follows:
 - (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 accomodation) 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) Service 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 by the Ministry of Health. Example: 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.