

**e-CTIM TECH-DT 95/2016**

**11 November 2016**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**AMENDMENTS TO FORM E, CP 8D, EA & EC IN RESPECT OF REMUNERATION FOR YEAR 2016**

The Institute has been informed in a [letter](#) from Inland Revenue Board of Malaysia (IRBM) dated 20 October 2016 that amendments have been made to the Form C.P.8D and Form EA / EC (2016) for the provision of additional information. The amendments / improvements to these Forms are made for the following purposes:

- (a) For verification of / reference to information relating to employees who opt for Schedular Tax Deduction as final tax;
- (b) To facilitate uniformity of information retained by IRBM, the employer (Form E and C.P.8D) and the employee / taxpayer (Form EA / EC).

The additional information to be provided in Form C.P.8D are as follows:

- (a) Category of Employee – Category 1 / 2 / 3 (as per PCB Schedule).
- (b) Tax borne by employer (if any).
- (c) Child relief for children who qualify – Number of children.
- (d) Child relief for children who qualify – Total relief.
- (e) Benefits-in-kind received.
- (f) Value of living accommodation received.
- (g) Benefits from Employees' Share Option Scheme (ESOS).
- (h) Total deduction claimed by employee via Form TP1,
  - (i) Relief
  - (ii) Zakat (other than deductions from pay)
- (i) EPF contribution
- (j) Zakat payments via deductions from pay.

The following additional information are to be submitted in Form EA / EC:

- (a) Number of children who qualify for child relief.
- (b) Benefits from ESOS.
- (c) Gratuity
- (d) Details of payments of arrears and other payments in respect of prior years received in the current year.
- (e) Benefits in kind received.
- (f) Zakat payments via deductions from pay.
- (g) Total deduction claimed by employee via Form TP1,
  - (i) Relief
  - (ii) Zakat (other than deductions from pay)
- (h) Total of child relief for children who qualify.
- (i) Contributions to PERKESO.

Employers must take note of the following:

- (a) The submission of Form E and C.P.8A is considered complete only if it is received on or before the final stipulated date for submission.
- (b) Employers who have submitted the required information via e-Data Praisii are not required to complete and submit Form C.P.8D.

An employer which is a company is required to submit the Form E via e-filing (Form e-E) for the year ending 31 December 2016 and subsequent years.

Please click on link for the [sample](#) of Form E 2016, Form C.P.8D, Form EA, and Form EC.

Members may view the [letter](#) and [sample](#) at the website of the Institute.

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