

## TECHNICAL

### Direct Taxation

#### **2016 Version of Forms EA, EC and C.P. 8D and Related Information**

We refer to our [e-CTIM TECH-DT 95/2016](#) dated 11 November 2016 regarding amendments to Form E, CP 8D, EA and EC in respect of remuneration for the year 2016. The Institute has been informed by the Inland Revenue Board of Malaysia (LHDNM) in their [letter](#) dated 6 January 2017 and recent [announcement](#) on their website that the 2016 version of the Form EA, EC and C.P. 8D have been uploaded in the LHDNM Official Portal. The announcement also includes the following information:-

#### **1) Form E – Submission by Employers which is a Company**

The LHDNM informed that with effect from the Year of Remuneration 2016, it is obligatory for employers which are companies (including Labuan companies) to furnish the Form E (Return Form to Employer) to the LHDNM on an electronic medium or by way of electronic transmission (please access <https://ez.hasil.gov.my>) as required under the provision of subsection 83(1B) of the Income Tax Act (ITA) 1967.

Therefore, LHDNM will not issue the paper Form E to companies commencing from the Year of Remuneration 2016. The paper Form E submitted by a company is **not deemed received** by the LHDNM for the purposes of subsection 83(1B) of the ITA 1967.

#### **2) Form E – Submission by Employers other than Companies.**

Employers other than companies are allowed to furnish the paper Form E to the LHDNM. The Form E in PDF format will be uploaded in the LHDNM Official Portal (refer below) by 31 January 2017 and can be downloaded for submission purposes.

*LHDNM Official Portal > Home Page > Download > Forms/info > Employer > Select Year*

#### **3) C.P. 8D – Method of Submission by Employers for the Year of Remuneration 2016**

Employers are required to furnish the C.P. 8D to the LHDNM via any of the methods stated in the table below:

No	Employer	Approved method of C.P. 8D submission	
		C.P. 8D – Pin. 2016 (Current Version)	C.P. 8D – Pin. 2015 (Old Version)**
1	Companies (including Labuan Companies)	<ul style="list-style-type: none"> <li>Together with Form e-E (e-Filing)</li> <li>Via <a href="#">e-Data Prais</a>i*</li> <li>Compact Disc</li> </ul>	<ul style="list-style-type: none"> <li>Together with Form e-E (e-Filing)</li> <li>Compact Disc</li> </ul>
2	Non- Companies	<ul style="list-style-type: none"> <li>Together with Form e-E (e-Filing) or paper Form E</li> <li>Via <a href="#">e-Data Prais</a>i*</li> <li>Compact Disc</li> </ul>	

\* Employers who have submitted information via e-Data Praisi need not complete and furnish Form C.P. 8D.

\*\* The C.P. 8D – Pin. 2015 (Old Version) is allowed to be used for the Year of Remuneration 2016 only. Please refer to item 5 below for more information.

4) The 2016 version of the Forms EA, EC and C.P. 8D can be downloaded from the links provided below:

No	Form Type	Type of format provided	
		Excel (Malay version only)	PDF
1	Form EA (C.P. 8A – Pin.2016)	Link: i) <a href="#">EA Pin2016 1</a> ii) <a href="#">EC Pin2016 1</a>	Link:
2	Form EA (C.P. 8C – Pin.2016)		<b>Malay version:</b> i) <a href="#">EA Pin2016 1</a> ii) <a href="#">EC Pin2016 1</a> <b>English version:</b> i) <a href="#">EA Pin 2016 2</a> ii) <a href="#">EC Pin 2016 2</a>
3a	C.P.8D (C.P.8D-Pin2016) Format	<a href="#">CP8D Pin2016 1</a>	<a href="#">CP8D Pin2016 2</a> (For reference only - English version)
3b	C.P. 8D Information Layout and Guide on Submission via compact disc (CD) in the following format: - txt File, or - Microsoft Excel		i) <a href="#">Layout Maklumat CP8D 2016 1</a> ii) <a href="#">CP8D Information Layout 2016 2</a>

5) **Approval for the Use of the Old Version of Form EA, Form EC and C.P. 8D Format for the Year of Remuneration 2016 Only**

Employers are given the option to use either the old version or the 2016 version of the above mentioned forms / format for the Year of Remuneration 2016 only.

The old version of the forms / format are allowed to be used for the Year of Remuneration 2016 only and are as follows:

- i. Form EA (C.P. 8A – Pin. 2010)
- ii. Form EC (C.P. 8C – Pin. 2010)
- iii. C.P. 8D – Pin. 2015 Format

The C.P 8D – Pin. 2015 format can be sent via any of the following methods:

- a) E-Filing (txt file format) or
- b) Compact Disc (CD) [txt file format or Microsoft Excel]

However, employers are required to use the **Malay Language version of the Form E (C.P. 8 – Pin. 2016)** for the purpose of submission to the LHDNM for the Year of Remuneration 2016.

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

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