

FILING PROGRAMME FOR RETURN FORMS IN YEAR 2009

1. e-Filing system for Forms BE, B, M, P and E

The e-Filing system will be ready with effect from the following dates:

Form Type	Individual Module	Tax Agent Module (TAeF)
e-BE	3 February 2009	1 March 2009
e-B	3 February 2009	1 March 2009
e-M	1 March 2009	1 March 2009
e-E	1 March 2009	1 March 2009
e-P	1 March 2009	1 March 2009

2. Extension of time for submission of Forms C and R and payment of tax / debt due to Government

Grace period for the submission of Forms C and R is as follows. However, the return forms must be received by LHDNM on or before the deadline. The extension of time also applies to the payment of the balance of tax payable and debt due to Government.

Year of Assessment	Closing Date of Accounts	Grace period Until
2008	30 June 2008	14 February 2009
2008	31 December 2008	14 August 2009
2009	31 January 2009	14 September 2009

3. Form E Remuneration For The Year 2008

3.1 Extension of time for submission

- i. Form E is issued to employers on 31 January 2009. This form must be submitted within thirty days from the publication date of the Income Tax (Returns By Employers) Order 2009 in the *Gazette*. However, the extension of time is given until 31 March 2009.

- ii. Employers with problem in submitting form C.P. 8D on or before 31 March 2009 are given an extension of time until 31 May 2009.

3.2 Submission of employees' remuneration particulars C.P. 8D

- i. Form E must be submitted to the Processing Centre at Pandan Indah.
- ii. Form C.P. 8D can be submitted via the following methods:

- a. e-Filing if Form E is submitted via e-Filing.

If there are many employees, the employer may also submit using method (b) or (c).

- b. Submission of the txt file on CD / diskette with data specification as per Part A of Appendix 1.
- c. Submission of file in Microsoft Excel on CD / diskette with data specification as per Part B of Appendix 1.

4. Extension of time for payment of STD and tax estimation

Grace period for the payment of STD and tax estimation is given below:

	Stipulated Date	Grace Period Until
STD payment for January 2009 remuneration	10 February 2009	14 February 2009
Instalment payment under section 107C for companies, cooperative societies and trust bodies – February 2009 instalment	10 February 2009	14 February 2009

5. Restriction on the use of PDF Forms

To encourage the use of e-filing and simplify the processing of forms, tax agents are disallowed from using PDF forms with effect from as follows:

Form Type	With Effect From
C, R, C1, TA and TC (except TR)	<ul style="list-style-type: none"> Year of Assessment 2009
B, BE, M, E, P, TP, TF and TJ	<ul style="list-style-type: none"> Year of Assessment 2008

The use of PDF forms for years of assessment prior to the year of assessment stated above is allowed.

6. Claim for refund under section 110 of the Income Tax Act 1967 / section 51 of the Finance Act 2007

Dividend vouchers need not be submitted. Taxpayers are only required to submit the following working sheets together with the return form:

- i. Working Sheet HK-3;
- ii. Working Sheet HK-6 and relevant documents in respect of the claim for tax deduction under section 110 (others); and
- iii. Working Sheet HK-8 / HK-9 (if applicable) and relevant documents pertaining to the foreign tax deducted in the country of origin.

APPENDIX 1

PART A:

GUIDE FOR THE SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE

PARTICULARS OF EMPLOYER

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
E Reference 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	2008

Example of txt data :

2900030000|Syarikat Bina Jaya|2008

Note: Each field is separated with a delimiter | and saved in txt file.

PARTICULARS OF EMPLOYEE

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Name of Employee	variable character	60	Name as per identity card.	Ali bin Ahmad
Tax Reference No.	integer	11	Reference number given by LHDNM. Leave the item blank if the employee has no tax reference number.	03770324020

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
New / Old Identity Card (I/C) No. / Army No. / Police No. / Passport No,	variable character	12	Priority is given to new I/C no. followed by the army no., police no. and passport no. Passport No. is for foreigners.	730510125580 or A2855084 or T0370834
Total Gross Remuneration	Decimal	11	The total gross remuneration excludes the value in <i>sen</i> .	RM 50000.70 and RM 50000.20 are reported as 50000
Tax Exempt Allowances / Perquisites / Gifts / Benefits	Decimal	11	Total of tax exempt allowances / perquisites / gifts / benefits without value without the value in <i>sen</i> .	RM 445.60 and RM 445.20 are reported as 445
STD	Decimal	11	Total STD without the value in <i>sen</i> .	RM 2555.25 and RM 2555.90 are reported as 2555
CP38	Decimal	11	Total CP38 without the value in <i>sen</i> .	RM 1058.45 and RM 1058.85 are reported as 1058

Example of txt data:

Ali bin Ahmad|03770324020|730510125580|50000|445|2555|1058
Mike Thompson|5822221110|ZZ5842211|20200|400|1520|3200

Note: Each field is separated with a delimiter | and saved in txt file.

PART B

GUIDE FOR THE SUBMISSION OF C.P. 8D PARTICULARS IN MICROSOFT EXCEL FORMAT

1. The C.P. 8D format has been prepared by LHDNM using Microsoft Excel 2003 to facilitate the preparation of the required data by employers. This programme can be downloaded from the LHDNM website.
2. The usable medium is CD and diskette.
3. Employers using the Microsoft Excel provided by LHDNM are required to name the file according to the following standard:

YYHHHHHHHHHH_TTTT.XLS

YY : particulars of employer and employee (MP)
HHHHHHHHHH : E No.
TTTT : year of remuneration

Example: Employer with the E No. 2900030000 for year 2008 who uses Microsoft Excel.

1 file shall be furnished to LHDNM under the name of **MP2900030000_2008.XLS**

4. Employers with their own computerized system and having many employees, are encouraged to prepare the data in txt format as given above (Part A).
5. Employers who elect not to use Microsoft Excel, have to save the particulars of the employer and employees in 2 different files. However, it must be saved on the same CD using the file name with the following standard:

YHHHHHHHHHH_TTTT.TXT

Y : particulars of employer (M) **or** employees (P)
HHHHHHHHHH : E no.
TTTT : year of remuneration

Example: Employer with the E No. 2900030000 for year 2008 who submits txt file.

2 files shall be furnished to LHDNM under the name of:

- (1) **M2900030000_2008.txt** - consists of employer's particulars
- (2) **P2900030000_2008.txt** - consists of employees' particulars

Guide for errors while using the provided Microsoft Excel format:

No.	ERROR	ERROR MESSAGE
1	No. E: A value which is not in digit or exceeding 10 digits entered.	1. The accepted value is digit 2. The number of digits exceeds 10
2	Name of Employer: Employer's name exceeding 80 characters entered.	Length exceeding 80
3	Remuneration for the Year: A value which is not in digit or exceeding 4 digits entered.	The value is not in digit or exceeds 4 digits.
4	Name of Employee: Employee's name exceeding 60 characters entered.	Length exceeding 60
5	Tax Reference No.: A value which is not in digit or exceeding 11 digits entered.	The value is not in digit or exceeds 11 digits
6	New / Old I/C / Army No. Police No. / Passport No. : Particulars exceeding 12 characters entered.	Length exceeding 12
7	Total Gross Remuneration: A value exceeding 11 digits or a value with <i>sen</i> entered.	The value exceeds 11 digits or the value has <i>sen</i> .
8	Tax Exempt Allowances / Perquisites / Gifts / Benefits: A value exceeding 11 digits or a value with <i>sen</i> entered.	The value exceeds 11 digits or the value has <i>sen</i> .
9	STD: A value exceeding 11 digits or a value with <i>sen</i> entered.	The value exceeds 11 digits or the value has <i>sen</i> .
10	CP38: A value exceeding 11 digits or a value with <i>sen</i> entered.	The value exceeds 11 digits or the value has <i>sen</i> .