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 **E**

REMUNERATION FOR THE YEAR **2025**
CP8 - Pin. 2025

COMPLETE THE FOLLOWING ITEMS

Name of employer :

Reference no. (Identification / passport / registration no. *) :
*[* Delete whichever is not relevant]*

Employer's TIN : E

Correspondence address :

Postcode		City	
State		Country	

FORM E 2025

EMPLOYER

IMPORTANT REMINDER

1. Due date to furnish this form: **31 March 2026**
   a. Form E will only be considered complete if C.P.8D is submitted on or before 31 March 2026. Employers who have submitted information via e-Data Praisi/e-CP8D before 25 February 2026 are no longer required to complete and furnish C.P.8D via Form E. Employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees are exempted from submitting C.P.8D.
   b. Failure to furnish Form e-E on or before 31 March 2026 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 2026 is an offence under paragraph 120(1)*(b)* of ITA 1967.

2. Submission via e-Filing (e-E) is mandatory for the following categories of employers:
   a. Employers which are companies and Labuan companies (Companies) starting from the Year of Remuneration 2016.
   b. Employers other than companies starting from the Year of Remuneration 2023.

   Please access via *https://mytax.hasil.gov.my*.

3. Pursuant to section 89 of ITA 1967, a change of address must be notified to Lembaga Hasil Dalam Negeri Malaysia (LHDNM) within 3 months of the change. For the employer category of company, notification can be made through MyTax using the e-Kemaskini for company. Please visit *https://mytax.hasil.gov.my*. Whereas, for employer category of others than company, notification can be made by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, *https://www.hasil.gov.my.*

4. For further information, please contact Hasil Contact Centre: - 03-89111000 (Local) / 603-89111000 (Overseas)

FOR OFFICE USE

Date received 1 Date received 2

FOR REFERENCE ONLY

LHDN MALAYSIA

LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF EMPLOYER
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Form **E**

REMUNERATION FOR THE YEAR **2025**
CP8 - Pin. 2025

BASIC PARTICULARS

1	Name of employer as registered	
2	Employer's TIN	**E**
3	Category of employer	*1 = Government; 2 = Statutory; 3 = Local authority; 4 = Private Sector – Company; 5 = Private Sector – Other than company; 6 = Special class employer*
4	Status of employer	*1 = In operation; 2 = Dormant; 3 = In the process of winding up*
5	Tax Identification No. (TIN)	*01 = IG 02 = D 03 = C 04 = J 05 = F 06 = TP 07=TA 08 = TC 09 = CS 10 = TR 11 = PT 12 = TN 13 = LE*
6	Identification no.	7 Passport no.
8	Registration no. with Companies Commission of Malaysia (SSM) or others	
9	Correspondence address	Postcode / City / State / Country
10	Telephone no.	11 Handphone no.
12	E-mail	
13	Furnish of C.P.8D	*1 = Via e-Data Praisi / e-CP8D; 2 = Exempted **

** Note = This exemption is applicable to employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees only*

PART A : INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2025

A1	Number of employees as at 31/12/2025		A2	Number of employees subjected to Monthly Tax Deduction (MTD)	
A3	Number of new employees		A4	Number of employees who ceased employment / died	
A5	Number of employees who ceased employment and left Malaysia		A6	Reported to LHDNM *(If A5 is applicable)*	*1 = Yes; 2 = No*

PART B: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

B1	Name of tax agent			
B2	Tax agent's approval no.	/ /		
B3	Name of firm			
B4	Firm's address	Postcode / City / State		
B5	Firm's Tax Identification Number (TIN)		B8	Tax agent's signature
B6	Firm's telephone number			
B7	Firm's e-mail		B9	Date of signature *(dd/mm/yyyy)*

PART C: DECLARATION

I _____ Identification / Passport No. *(* Delete whichever is not relevant)* _____

hereby declare that the return by this employer contains information which is true, complete and correct as required under the Income Tax Act 1967.

Date _____ *(dd/mm/yyyy)*

Designation _____

Signature _____

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

FOR REFERENCE ONLY