

Tajuk : 83. Return by employer.

Tarikh Kuatkuasa :

Tarikh Kuatkuasa Tamat :

Kategori : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART V - RETURNS\PART V - RETURNS\

Rencana

Akta Cukai Pendapatan 1967 (Akta 53) Pindaan Sehingga Akta 702 Tahun 2010

Tarikh Keluaran :

Title : Income Tax Act

Part : PART V - RETURNS

Chapter : PART V - RETURNS

Section : 83. Return by employer.

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employer.

83. (1) Every employer shall, for each year, furnish to the Director General a return in the prescribed form not later than 31 March in the year immediately following the first-mentioned year containing—

(a) the number of employees employed in the first-mentioned year;

(b) the number of employees subject to deductions under the Income Tax (Deduction From Remuneration) Rules 1994 [*P.U. (A) 507/1994*] for the first-mentioned year;

(c) the number of new employees employed in the first-mentioned year;

(d) the number of employees who have resigned in the first-mentioned year;

(e) the number of employees who have resigned and left Malaysia in the first-mentioned year; and

(f) such other particulars as may be required by the Director General.

History

Subsection 83(1) is substituted by Act 702 of 2020 s 8 (a), has effect for the year the year ending 31 December 2009 and subsequent years of assessment. The subsection previously read:

"(1) The Director General may by statutory order require every employer to prepare and deliver for any year specified in the order and within a time so specified a return in the prescribed form containing-

(a) the names and places of residence of such classes of persons employed by the employer as may be indicated in the order; and

(b) the full amount of the gross income falling within section 13 paid, payable or provided by or on behalf of the employer to those persons in respect of their employment."

(1A) For the purpose of subsection (1), every employer shall, for each year, prepare and render to his employee a statement of remuneration of that employee on or before the last day of February in the year immediately following the first-mentioned year containing the following information:

(a) the relevant particulars of the employee;

(b) the full amount of the gross income falling within section 13 paid, payable or provided by or on behalf of the employer to that employee in respect of the employment;

(c) pension, annuity or periodical payment falling under paragraph (4)(e);

(d) total deductions under the Income Tax (Deduction From Remuneration) Rules 1994 paid to the Director General in the first-mentioned year;

(e) the compulsory contributions made by the employees to the Pension Fund or Employees' Provident Fund, or any approved fund pursuant to section 150;

(f) details relating to the payment of arrears and others for the years prior to the first-mentioned year;

(g) tax exempt allowances, perquisites, gifts and benefits for the first-mentioned year; and

(h) such other particulars as may be required by the Director General.

Subsection 83(1A) is substituted by Act 702 of 2020 s 8 (b), has effect for the year the year ending 31 December 2009 and subsequent years of assessment

(2) Where an employer commences to employ an individual who is or is likely to be chargeable to tax in respect of income in respect of gains or profits from the employment, the employer shall not later than one month thereafter give written notice to the Director General stating the full name and address of the individual and the terms and date of commencement of the employment.

(3) Where an employer is about to cease to employ an individual who is or is likely to be chargeable to tax in respect of income in respect of gains or profits from the employment, the employer shall not less than one month before the cessation give written notice thereof to the Director General stating the full name and address of the individual and the expected date of cessation:

Provided that, where he is satisfied that it is reasonable to do so in the circumstances, the Director General may accept for the purposes of this subsection a notice given less than one month before the cessation or a notice given on or after the cessation:

History

Subsection 83(3) amended by Act 557 of 1997 s15, by substituting for the full stop at the end of the proviso a colon, in force from 1 January 1997.

Provided further that an employer shall not be required to give the written notice under this subsection in respect of an individual-

(a) where the income from employment of that individual is subject to deduction under any rules made pursuant to section 154(1)(a); or

(b) where the total monthly remuneration from the employment of that individual is below the minimum amount of income that is subject to deduction under any rules made pursuant to section 154(1)(a),

and where it is known to him that the individual is not retiring from any employment.

History

Second proviso to subsection 83(3) inserted by Act 557 of 1997 s15, in force from 1 January 1997.

(4) Where an individual chargeable to tax in respect of income in respect of gains or profits from an employment is to the knowledge of his employer about to leave or intending to leave Malaysia for a period exceeding three months, the employer shall not less than one month before the expected date of departure give written notice of the individual's departure to the Director General:

Provided that-

(a) where he is satisfied that it is reasonable to do so in the circumstances, the Director General may accept for the purposes of this subsection a notice given less than one month before the departure or a notice given on or after the departure; and

(b) where he is satisfied that an individual is required to leave Malaysia at frequent intervals in the course of his employment, the Director General may waive the application of this subsection as regards that individual.

(5) Notwithstanding the provisions of any written law to the contrary, where an employer has in his possession any moneys whatsoever which are or may be payable to or for the benefit of an employee who has ceased or is about to cease to be employed by him or who is about to leave Malaysia for a period of more than three months with no intention of returning, he shall not, without the permission of the Director General, pay any part of those moneys to or for the benefit of the employee until ninety days after the receipt by the Director General of the notice required to be given under subsection (3) or (4), as the case may be, and if at any time the Director General directs him to pay the full amount or a portion of those moneys towards payment of the tax payable by the employee, he shall pay as directed.

(6) For the purposes of this section and section 107(4), any person to whom or for whose benefit a service is rendered or performed by another person shall be deemed to be an employer whether or not he employs that other person or is responsible for paying remuneration to that other person.