

RETURN FORM (RF) FILING PROGRAMME FOR THE YEAR 2019

* Taxpayers and employers are encouraged to use e-Filing for the submission of RF with e-Filing facility.

* Non-company / non-Labuan company taxpayers and employers who submit paper RF have to print the RF in PDF format from the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM) > Home Page > Forms > Download Forms.

* Tax agents who submit paper RF on behalf of their clients have to print the RF in PDF format from the LHDNM Official Portal.

No.	File Type	Form Type	Category of Taxpayer	Due Date for Submission of RF according to the relevant Act	Grace Period for Submission of RF and Payment of Balance of Tax (If any)				Availability of e-Filing System for:		Guide Notes on Submission	
					Method and Grace Period	e-Filing	Via Postal Delivery	By Hand-Delivery	Taxpayers	Tax Agents (TAeF)		
A. EMPLOYERS - Return for The Year Of Remuneration 2018												
1.	E	<ul style="list-style-type: none"> • E • e-E 	i. Company / Labuan Company Employers	31 March 2019	Method:	√	X	X	1 March 2019	Refer to Guide Note 2		
			Grace Period:		1 month	3 working days	None					
			Method:		√	√	√					
			Grace Period:		1 month	3 working days	None					
			ii. NON-company / NON-Labuan Company Employers		Method:	√	√	√				
					Grace Period:	1 month	3 working days	None				
B. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, DECEASED PERSONS' ESTATE AND HINDU JOINT FAMILIES - Return for the Year of Assessment 2018												
1.	SG	<ul style="list-style-type: none"> • BE • e-BE • m-BE 	Resident Individuals Who Do NOT Carry On Business	30 April 2019	Method:	√	√	√	1 March 2019	Refer to Guide Note 1		
					Grace Period:	15 days	3 working days	None				
2.	SG / OG	<ul style="list-style-type: none"> • B • e-B 	Resident Individuals Who Carry On Business	30 June 2019	Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
3.	D	<ul style="list-style-type: none"> • P • e-P 	Partnerships		Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
4.	SG / OG	<ul style="list-style-type: none"> • BT • e-BT 	Resident Individuals (Knowledge / Expert Workers)	Do NOT Carry On Business: 30 April 2019	Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
5.	SG / OG	<ul style="list-style-type: none"> • M • e-M 	Non-resident Individuals	Carry On Business: 30 June 2019	Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
6.	SG / OG	<ul style="list-style-type: none"> • MT • e-MT 	Non-resident Individuals (Knowledge Workers)		Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
7.	F	<ul style="list-style-type: none"> • TF • e-TF 	Associations		Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
8.	TP	<ul style="list-style-type: none"> • TP • e-TP 	Deceased Persons' Estate		Method:	√	√	√				
					Grace Period:	15 days	3 working days	None				
9.	J	<ul style="list-style-type: none"> • TJ 	Hindu Joint Families		Method:	√	√	√				
					Grace Period:	3 working days	None	None				
C. COMPANIES, CO-OPERATIVE SOCIETIES, LIMITED LIABILITY PARTNERSHIPS AND TRUST BODIES - Return for the Year of Assessment 2019												
1.	C	<ul style="list-style-type: none"> • C • e-C 	Companies	Within 7 months from the date following the close of the accounting period which constitutes the basis period for the year of assessment	Method:	√	X	X	15 April 2019	Refer to Guide Notes 1 & 3		
					Grace Period:	1 month	None	None				
2.	CS	<ul style="list-style-type: none"> • C1 • e-C1 	Co-operative Societies		Method:	√	√	√	1 August 2019			
					Grace Period:	1 month	3 working days	None				
3.	PT	<ul style="list-style-type: none"> • PT • e-PT 	Limited Liability Partnerships		Method:	√	√	√	1 July 2019			
					Grace Period:	1 month	3 working days	None				
4.	TA	<ul style="list-style-type: none"> • TA • e-TA 	Trust Bodies		Method:	√	√	√	1 August 2019			
					Grace Period:	1 month	3 working days	None				
5.	TC	<ul style="list-style-type: none"> • TC • e-TC 	Unit Trusts / Property Trusts		Method:	√	√	√	1 July 2019			
					Grace Period:	1 month	3 working days	None				
6.	TR	<ul style="list-style-type: none"> • TR 	Real Estate Investment Trusts / Property Trust Funds		Method:	√	√	√				
					Grace Period:	3 working days	None	None				
7.	TN	<ul style="list-style-type: none"> • TN 	Business Trusts		Method:	√	√	√				
					Grace Period:	3 working days	None	None				
D. PETROLEUM												
1.	C	<ul style="list-style-type: none"> • CPE • e-CPE 	Chargeable person under section 30A of the Petroleum (Income Tax) Act 1967		Within 7 months from the date following the end of the exploration period	Method:	√	√	√		30 June 2019	
					Grace Period:	1 month	3 working days	None				
2.	C	<ul style="list-style-type: none"> • CPP • e-CPP 	Chargeable person under section 30 of the Petroleum (Income Tax) Act 1967	Within 7 months from the date following the end of the basis period for the year of assessment	Method:	√	√	√				
					Grace Period:	1 month	3 working days	None				

NOTE: This programme is applicable until the following year's programme is issued.

GUIDE NOTES ON SUBMISSION OF RF

No.	Subject	Guide Notes
1.	Grace Period	<p>i) RF furnished via e-Filing / postal delivery after the due date for submission of the relevant RF shall be deemed to be received within the stipulated period if it is received within the grace period after the due date for submission of the mentioned RF.</p> <p>ii) This grace period also applies to the payment of the balance of tax under subsection 103(1) of the Income Tax Act 1967 (ITA 1967) / subsection 48(1) of the Petroleum (Income Tax) Act 1967 [PITA 1967] for RF (except Form E, Form P and Form CPE) furnished via e-Filing / postal delivery.</p> <p>iii) For failure to furnish within the allowable period, the following action can be taken based on the due date for submission of the relevant RF:-</p> <p style="margin-left: 20px;">a) RF other than Form E and Form P Action under subsection 112(1), ITA 1967 / subsection 51(1), PITA 1967</p> <p style="margin-left: 40px;">OR</p> <p style="margin-left: 20px;">Imposition of penalty under subsection 112(3), ITA 1967 / subsection 51(3), PITA 1967.</p> <p style="margin-left: 20px;">b) Form E and Form P Action under subsection 120(1), ITA 1967.</p> <p>Example I:</p> <p>The due date for submission of Form BE for Year of Assessment 2018 is 30 April 2019. Grace period is given until 15 May 2019 for the e-Filing of Form BE (Form e-BE) for Year of Assessment 2018.</p> <p>If a taxpayer furnished his Form e-BE for Year of Assessment 2018 on 16 May 2019, the receipt of his RF shall be considered late as from 1 May 2019 and penalty shall be imposed under subsection 112(3) of ITA 1967.</p> <p>Example II:</p> <p>The accounting period of a real estate investment trust (REIT) ends on 31 May 2019. The due date for submission of the REIT's RF (Form TR) for Year of Assessment 2019 is 31 December 2019. Grace period is given until 6 January 2020.</p> <p>If the REIT furnished its RF via postal delivery on 5 January 2020, the receipt of its RF shall be considered late as from 1 January 2020 and penalty shall be imposed under subsection 112(3) of ITA 1967.</p>

GUIDE NOTES ON SUBMISSION OF RF

2. Form E for the Year of Remuneration 2018

- i) **Submission of a Complete and Acceptable Form E**
 - a) Form E shall only be considered complete if C.P.8D is furnished on or before the due date for submission of the form.
 - b) Form E and C.P.8D must be submitted in accordance with the format as provided by Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Form E and C.P.8D which do not comply with the format as stipulated by LHDNM, are unacceptable and will not be processed.
- ii) **Form C.P.8A / C.P.8C (EA / EC) to be Rendered to Employees**
Pursuant to the provision under subsection 83(1A) of ITA 1967, employers are required to prepare Form C.P.8A / C.P.8C (EA / EC) for the year ended 2018 and render the completed form to all their employees on or before **28 February 2019**.
- iii) **Procedure on the Submission of Form E and C.P.8D**
 - a) The completed paper return must be submitted to Pusat Pemprosesan Maklumat.
 - b) C.P.8D can be submitted via the following methods:-

Employer	Method of C.P.8D Submission
Companies (including Labuan companies)	<ul style="list-style-type: none"> i) Together with Form e-E (e-Filing) [upload txt file format / C.P.8D e-Filing format] ii) Via e-Data Praisi (upload txt file format on or before 22 February 2019) iii) Compact disc (CD) / USB drive / external hard disk (txt file format or Microsoft Excel)
Non-companies	<ul style="list-style-type: none"> i) Together with Form e-E (e-Filing) [upload txt file format / C.P.8D e-Filing format] ii) Together with paper Form E iii) Via e-Data Praisi (upload txt file format on or before 22 February 2019) iv) CD / USB drive / external hard disk (txt file format or Microsoft Excel)

Note:

- a) Employers are encouraged to furnish C.P.8D via e-Filing if Form E is submitted via e-Filing.
- b) Employers who have submitted information via e-Data Praisi need not complete and furnish C.P.8D.
- c) Submission of C.P.8D via diskette or e-mail is NOT allowed.
- d) Employers not using the e-Filing method are advised to submit C.P.8D via CD / USB drive / external hard disk if there are **20 employees or more**.
- e) Use one (1) CD / USB drive / external hard disk for one (1) E number.
- f) CD / USB drive / external hard disk submitted with C.P.8D information will NOT be returned.
- g) Txt file format : Refer to the data specification in **Part A** of the **Appendix**.
Microsoft Excel file format : Refer to the data specification in **Part B** of the **Appendix**.
Format other than txt file and Microsoft Excel will NOT be accepted.

- iv) **Prefill of Remuneration Particulars in e-Filing**
To save time and facilitate employees' use of e-Filing, employers are encouraged to furnish data for prefill (employees' income data) in the e-Forms (e-BE / e-B / e-BT / e-M / e-MT). Prior to signing and sending the e-Forms electronically, the prefilled particulars can be altered if there is any change. Employers may use the e-Data Praisi system at the LHDNM Official Portal to check compliance with the data format for prefill as specified by LHDNM, and furnish the data online **on or before 22 February 2019**. Format for **Prefill Information Layout** can be obtained from the LHDNM Official Portal.

GUIDE NOTES ON SUBMISSION OF RF

3.	Dormant * Companies, Co-operative Societies, Limited Liability Partnerships and Trust Bodies	<p>i) Companies, co-operative societies, limited liability partnerships and trust bodies which:-</p> <p>a) are dormant * are required to furnish the RF (including Form E).</p> <p>b) have not commenced operation need not furnish Form CP204.</p> <p>c) own shares, real properties, fixed deposits and other similar investments are not considered as dormant.</p> <p>d) furnish false information shall be subject to the provisions under section 113 and section 114 of ITA 1967.</p> <p>ii) For the purpose of submission via e-Filing (e-C), dormant companies * are required to complete the RF as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tr> <td style="width: 5%; text-align: center;">a)</td> <td style="width: 30%;">Accounting Period</td> <td>Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM).</td> </tr> <tr> <td style="text-align: center;">b)</td> <td>Basis Period</td> <td>Mandatory to fill up this item.</td> </tr> <tr> <td style="text-align: center;">c)</td> <td>Business / Partnership Statutory Income</td> <td rowspan="2">Mandatory to fill up these items if either one is completed.</td> </tr> <tr> <td style="text-align: center;">d)</td> <td>Business Code</td> </tr> </table> <p>* Note:- For the above purpose, 'dormant' means:-</p> <p>i) Never commenced operations since the date it was incorporated / established; or</p> <p>ii) Had previously been in operation or carried on business but has now ceased operations or business.</p>	a)	Accounting Period	Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM).	b)	Basis Period	Mandatory to fill up this item.	c)	Business / Partnership Statutory Income	Mandatory to fill up these items if either one is completed.	d)	Business Code
a)	Accounting Period	Mandatory to fill up this item. Accounting period is as reported in the annual return to Companies Commission of Malaysia (SSM).											
b)	Basis Period	Mandatory to fill up this item.											
c)	Business / Partnership Statutory Income	Mandatory to fill up these items if either one is completed.											
d)	Business Code												
4.	Repayment Case	<p>i) Appendices / Working Sheets</p> <p>Appendices / Working sheets used for computation need not be submitted together with the RF. Only the following appendices or working sheets in relation to repayments cases have to be furnished:</p> <p>(a) Appendix B2 / HK-6 pertaining to tax deduction under section 110 of ITA 1967 (others);</p> <p>(b) Appendix B3 / HK-8 regarding the claim for tax relief under section 132 of ITA 1967; or</p> <p>(c) Appendix B4 / HK-9 relating to the claim for tax relief under section 133 of ITA 1967.</p> <p>ii) Other Documents</p> <p>Other documents relating to the claim for tax deduction under section 110 of ITA 1967 (others) and foreign tax deducted in the country of origin have to be furnished only if requested for the purpose of audit.</p>											
5.	Concession for the Payment of Tax under Subsection 103(2) of ITA 1967	<p>Grace Period for the Payment of Tax / Balance of Tax</p> <p>For assessments raised under sections 91, 92, 96A and subsections 90(2A), 90(3), 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. Nevertheless, a grace period of 7 days is given.</p>											



LEMBAGA HASIL DALAM NEGERI MALAYSIA

C.P.8D INFORMATION LAYOUT - Pin. 2018

STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2018 AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

IMPORTANT INFORMATION:

Employers with their own computerised system and many employees, are encouraged to prepare C.P.8D data in the form of txt as per format stated in Part A.

PART A:

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

1. If the method of C.P.8D submission is by using compact disc (CD) / USB drive / external hard disk, employers are required to keep the employer and employees' particulars in two (2) separate files using the file name according to the following standard.
2. Where the method of C.P.8D submission is by uploading the C.P.8D in the form of txt via e-Filing of Form E (e-E), employers are required to upload the employees particulars only. Employees' particulars and file name are as per format and standard stipulated below.

EMPLOYER'S PARTICULAR

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Employer's 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	2018

Example of txt data:

2900030000|Syarikat Bina Jaya|2018

Note:

- 1) Every field is separated by a delimiter | and saved in txt file.
- 2) Employer's particulars must be kept in the name using the following standard:

MHHHHHHHHHHH_TTTT.TXT

M : employer's particulars
 HHHHHHHHHHH : E no.
 TTTT : year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2018.

File with employer's particulars will be sent to LHDNM using the name: **M2900030000_2018.txt**

EMPLOYEES' PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Name of employee	Variable character	60	Name as per identity card.	Ali bin Ahmad
Income tax no.	Integer	11	Income tax number is as given by LHDNM. Leave the item blank if the employee has no income tax number.	03770324020
Identification / passport no.	Variable character	12	Priority is given to new Identification Card No. followed by Police No., Army No. and Passport No. Passport No. is for foreigners.	730510125580 or A2855084 or T0370834
Category of employee	Integer	1	Category of Employee (as per MTD Schedule):- ~ Category 1: Single ~ Category 2: Married and husband or wife is not working ~ Category 3: Married and husband or wife is working, divorced or widowed, or single with adopted child If there is a change in status for example, from Category 1 to Category 3, enter the latest Category of Employee.	The employee married on 24th June 2018 and his wife is working. The latest Category of Employee in respect of this employee is '3'.
Tax borne by employer	Integer	1	Enter '1' or '2' ie.:- 1 = Yes 2 = No	The employee's income tax is not borne by his employer. Enter '2' in respect of this employee.
Number of children qualified for tax relief	Integer	2	Enter the number of children qualified for claim on tax relief.	Number of children = 2 persons. 1 child is 22 years old and married while another child is still schooling. Number of children qualified for tax relief = 1
Total qualifying child relief	Decimal	7	The total qualifying child relief is the same as the total child relief computed for the purpose of MTD. This total excludes the value in <i>sen</i> .	Total qualifying child relief for this employee is RM2000 (reported as 2000).

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Total gross remuneration	Decimal	11	The total gross remuneration excludes the value in <i>sen</i> .	RM50000.70 and RM50000.20 is reported as 50000.
Benefits in kind	Decimal	11	The total value of the benefits in kind provided by the employer excludes the value in <i>sen</i> .	RM4200.80 and RM4200.10 is reported as 4200.
Value of living accommodation	Decimal	11	The total value of the living accommodation benefit provided by the employer in Malaysia excludes the value in <i>sen</i> .	RM12000.90 or RM12000.20 is reported as 12000.
Employee share option scheme (ESOS) benefit	Decimal	11	The total value of the ESOS benefit excludes the value in <i>sen</i> .	RM 1300.80 or RM 1300.30 is reported as 1300.
Tax exempt allowances / perquisites / gifts / benefits	Decimal	11	The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in <i>sen</i> .	RM445.60 and RM445.20 is reported as 445.
Total claim for relief by employee via Form TP1	Decimal	11	The total claim for relief by employee via Form TP1 excludes the value in <i>sen</i> .	RM2200.50 and RM2200.10 is reported as 2200.
Total claim on payment of Zakat by employee via Form TP1	Decimal	11	Total payment of zakat (OTHER THAN that paid via monthly salary deduction) claimed by the employee via Form TP1. This total has value in <i>sen</i> .	RM1400.30 is reported as 1400.30.
Contribution to Employees Provident Fund	Decimal	11	The total contribution to the Employees Provident Fund excludes the value in <i>sen</i> .	RM3600.90 and RM3600.30 is reported as 3600.
Zakat paid via salary deduction	Decimal	11	The total zakat paid via salary deduction has value in <i>sen</i> .	RM1700.20 is reported as 1700.20.
MTD	Decimal	11	The total MTD has value in <i>sen</i> .	RM2555.25 is reported as 2555.25.
CP38	Decimal	11	The total CP38 has value in <i>sen</i> .	RM1822.63 is reported as 1822.63.

Txt data Example 1:

The information is as per the example in the above schedule:

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|12000|1300|445|2200|1400.30|3600|1700.20|2555.25|1822.63

Txt data Example 2:

The information is similar to the example in the above schedule except for the following:

- The employee is not provided with living accommodation benefit by his employer.
- The employee is not given ESOS benefit by his employer.
- There is no income tax deduction via CP38 for this employee.

Ali bin Ahmad|03770324020|730510125580|3|2|1|2000|50000|4200|||445|2200|1400.30|3600|1700.20|2555.25|

Note:

- 1) Every field is separated by a delimiter | and saved in txt file.
- 2) Employee's particulars must be kept in the name using the following standard:

PHHHHHHHHHH_TTTT.TXT

P : employee's number
HHHHHHHHHH : E no.
TTTT : year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2018.

File with employees' particulars will be sent to LHDNM using the name: **P2900030000_2018.txt**

PART B:

GUIDE ON SUBMISSION OF C.P.8D PARTICULARS IN MICROSOFT EXCEL

1. LHDNM has prepared the C.P.8D format in Microsoft Excel 2003 to assist employers in preparing the data. This program can be obtained from the LHDNM Official Portal.
2. C.P.8D format in Microsoft Excel 2003 can only be submitted using CD / USB drive / external hard disk, and its submission via e-Filing is unacceptable.
3. Employers using the Microsoft Excel facility provided by LHDNM are required to name the file using the following standard:

YYHHHHHHHHHH_TTTT.XLS

YY : particulars of employer and employees (MP)
HHHHHHHHHH : E no.
TTTT : year of remuneration

Example:

Employer with E No. 2900030000 uses Microsoft Excel for the year of remuneration 2018.

One (1) file will be sent to LHDNM using the name **MP2900030000_2018.XLS**

GUIDE ON ERRORS AND ERROR MESSAGES WHEN USING THE PROVIDED MICROSOFT EXCEL FORMAT

NO.	ERROR	ERROR MESSAGE
1.	Employer's no.: (E No.) Entry of non-digit value or value exceeding 10 digits.	1. Value received is in digit. 2. Number of digits exceed 10.
2.	Name of employer: Entry of employer's name which exceeds 80 characters.	Length exceeds 80 characters.
3.	Remuneration for the year: Entry of value which is non-digit or exceeds 4 digits.	Value is not in digit or exceeds 4 digits.
4.	Name of employee: Entry of employee's name which exceeds 60 characters.	Length exceeds 60 characters.
5.	Income tax no.: Entry of value which is non-digit or exceeds 11 digits.	Value entered is not in digit or exceeds 11 digits.
6.	Identification / passport no.: Entry of information exceeding 12 characters.	Length exceeds 12 characters.
7.	Category of employee: Entry of information which is non-digit or exceeds 1 digit.	Category entered is not in digit or exceeds 1 digit.

GUIDE ON ERRORS AND ERROR MESSAGES WHEN USING THE PROVIDED MICROSOFT EXCEL FORMAT

NO.	ERROR	ERROR MESSAGE
8.	Tax borne by employer: Entry of information which is non-digit or exceeds 1 digit.	Information entered is not in digit or exceeds 1 digit.
9.	Number of children qualified for tax relief: Entry of information which is non-digit or exceeds 2 digits.	Number entered is not in digit or exceeds 2 digits.
10.	Total qualifying child relief: Entry of value which exceeds 7 digits or has value in <i>sen</i> .	Value entered exceeds 7 digits or has value in <i>sen</i> .
11.	Total gross remuneration: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
12.	Benefits in kind: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
13.	Value of living accommodation: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
14.	Employee share option scheme (ESOS) benefit: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
15.	Tax exempt allowances / perquisites / gifts / benefits: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
16.	Total claim for relief by employee via Form TP1: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
17.	Total claim on payment of zakat by employee via Form TP1: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
18.	Contribution to Employees Provident Fund: Entry of value which exceeds 11 digits or has value in <i>sen</i> .	Value exceeds 11 digits or has value in <i>sen</i> .
19.	Zakat paid via salary deduction: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
20.	MTD: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .
21.	CP38: Entry of value which exceeds 11 digits or without value in <i>sen</i> .	Value exceeds 11 digits or without value in <i>sen</i> .