



# SELF ASSESSMENT SYSTEM

## C 2022 GUIDEBOOK

# COMPANY

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TOGETHER WE DEVELOP THE NATION

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## FOREWORD

Inland Revenue Board of Malaysia (IRBM) would like to express our highest appreciation to the taxpayers who have fulfilled their tax responsibilities without fail every year. Your tax payment has contributed in the growth and improvement of the country's socioeconomic standing.

The Self Assessment System (SAS) was introduced to corporate taxpayers commencing from the Year of Assessment (Y/A) 2001. The primary objective is to improve the efficiency of the national tax system and make it easier for taxpayers to perform their tax responsibilities. Under SAS tax payer is responsible to self-assess and pay their respective tax.

With the implementation of SAS, companies resident in Malaysia (including companies resident in Singapore paying Malaysian tax) are responsible for furnishing the Company Return Form to the Director General of Inland Revenue as required under the provisions of the Income Tax Act (ITA) 1967.

Sample form and this guidebook on how to fill out the return form, compute the chargeable income and tax payable is prepared to assist taxpayers.

### Company Return Form Guidebook

The following are contents of this Guidebook: -

1. Guide on how to fill out the Company Return Form.

2. (a) **Working Sheet**

36 Working Sheets (HK-PC1 to HK-P) are provided to assist in the computation before the transfer of relevant information to the Company Return Form.

Explanation for each Working Sheet can be found in Part II of the Guidebook.

(b) **Appendix**

16 Appendices (Appendix A1 to I) are prepared as a guide in the computation and preparation of information required to complete the Company Return Form.

Explanations are given in Part II of the Guidebook and relevant appendices.

IRBM is always ready to assist you in complying with self assessment or provide explanation in completing the Company Return Form, Working Sheets and Appendices. A completed Company Return Form must be submitted to IRBM within the stipulated period. A Company Return Form submitted in accordance with the provisions of the ITA 1967 is deemed to be a notice of assessment.

Records, documents and working sheets used in the calculation shall be kept for seven (7) years commencing from the end of the year in which the return form has been submitted to the Director General of Inland Revenue for reference and review as needed.

**Part I – Guide To Fill Out The Company Return Form**

**BASIC PARTICULARS**

Item	Subject	Explanation	Working Sheet	Appendix
1	Name of company	Name of company as registered with the Companies Commission of Malaysia. If there is a change in name, and furnish the Notice of Registration of New Name to the IRBM branch that handles the company's income tax file for update.	-	-
2	Reference no. (registration no.)	Number as registered with the Companies Commission of Malaysia.	-	-
3	Income tax no.	Income tax number of the company. <i>Example:</i> C 250236501  Income tax no. <b>C</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>250236501</b></span>	-	-
4	Incorporated in Malaysia	If the company is incorporated and registered under Malaysian law, enter '1' for 'Yes', or '2' for 'No'.	-	-
5	Employer's no.	Employer's income tax reference number. <i>Example:</i> E 202154402  Employer's no. <b>E</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>202154402</b></span>	-	-
6	Status of business	Enter the status of the business as at the end of the basis period. Enter '1' if the company is in operation. Enter '2' for dormant * company if: <ul style="list-style-type: none"> <li>• the company has never commenced operations since the date of its incorporation; or</li> <li>• the company has previously been in operation or carried on business but has now ceased operations or business</li> </ul> Enter '3' if the company is in the process of winding up.  * <b>Note:</b> A company is not considered as dormant if it owns shares, real properties, fixed deposits and other similar investments; including income such as rents, interest, etc (if any) received by virtue of the mentioned ownership.	-	-
7	Country of residence	Refer to Appendix E for the country code.	-	E
8	Date of commencement of operation	The date on which the company commences operations. "Operations" include an activity which consists of: <ul style="list-style-type: none"> <li>• the carrying on of a business;</li> <li>• the making of investments;</li> <li>• both the carrying on of a business and the making of investments; or</li> <li>• the making of investments prior to the commencement of a business or after the cessation of a business.</li> </ul> If the status of business is dormant (item 6 = 2), the date of commencement of operation need not be completed.	-	-
9	Accounting period	Opening and closing date of the company's accounting period. Refer to examples in item 10.	-	-

Item	Subject	Explanation	Working Sheet	Appendix																																									
10	Basis period	<p>Basis period for the current year of assessment.</p> <p>If a company commences operations or changes its closing date of accounts, enter the correct opening and closing date of the basis period in item 10.</p> <p><b>Example 1: <u>Company commences operations</u></b></p> <p>First accounts : 1.5.2021 to 31.3.2022 (11 months)</p> <p>Second accounts : 1.4.2022 to 31.3.2023 (12 months)</p> <p>Items 9 and 10 have to be completed as follows:-</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Year of Assessment</u></th> <th style="text-align: center;"><u>Accounting Period</u></th> <th style="text-align: center;"><u>Basis Period</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>2022</b></td> <td style="text-align: center;"><b>01/05/2021 – 31/03/2022</b></td> <td style="text-align: center;"><b>01/05/2021 – 31/03/2022</b> (11 months)</td> </tr> <tr> <td style="text-align: center;">2023</td> <td style="text-align: center;">01/04/2022 – 31/03/2023</td> <td style="text-align: center;">01/04/2022 – 31/03/2023 (12 months)</td> </tr> </tbody> </table> <hr style="border-top: 1px dashed black;"/> <p><b>Example 2: <u>Company commences operations</u></b></p> <p>First accounts : 1.2.2021 to 30.4.2022 (15 months)</p> <p>Second accounts : 1.5.2022 to 30.4.2023 (12 months)</p> <p>Complete items 9 and 10 as follows:-</p> <table style="width: 100%; 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Item	Subject	Explanation	Working Sheet	Appendix
<b>Example 5: Change of accounting period</b>				
Existing accounts : Accounts ending on 31 December				
Subsequent accounts : 1.1.2021 to 31.5.2021 (5 months)				
1.6.2021 to 31.5.2022 (12 months)				
Complete items 9 and 10 as follows:-				
	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	
	2021	01/01/2021 – 31/05/2021	01/01/2021 – 31/05/2021 ( 5 months)	
	<b>2022</b>	<b>01/06/2021 – 31/05/2022</b>	<b>01/06/2021 – 31/05/2022</b> (12 months)	
<b>Example 6: Winding Up of Company</b>				
A company with accounting period from 1.8.2020 till 31.7.2021, commences its winding-up on 1.5.2021. The first and second liquidator's accounts* have to be provided as follows:-				
1.5.2021 to 31.10.2021 (6 months)				
1.11.2021 to 30.4.2022 (6 months)				
Items 9 and 10 have to be completed as follows:-				
	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	
	2021	01/08/2020 – 30/04/2021	01/08/2020 – 30/04/2021 ( 9 months)	
	<b>2022</b>	<b>01/05/2021 – 31/10/2021</b>	<b>01/05/2021 – 30/04/2022</b> (12 months)	
		and		
		01/11/2021 – <b>30/04/2022</b>		
	* Liquidator's accounts (formerly known as Form 75) as required under subsection 514(1) of the Companies Act 2016.			
11	Company with paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period and gross income from all business sources not exceeding RM50 million	<p>Enter '1' for 'Yes' if a company incorporated and resident in Malaysia (item 4 = '1' and item 7 = 'MY') has:-</p> <ol style="list-style-type: none"> <li>1) paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period; and</li> <li>2) gross income from all business sources not exceeding RM50 million for the basis period for the relevant year of assessment as per the condition stated under paragraph 2A Schedule 1 of ITA 1967, and fulfilled other requirements under paragraphs 2B and 2c Schedule 1 of the same Act. Only a company which has complied with the above conditions is entitled to enjoy special tax rate as mentioned in paragraph 2A Schedule 1 of the Act.</li> </ol> <p>Please refer to Practice Note No. 4/2020 - Clarification On Determining The Gross Income From Business Sources Of Not More Than RM50 Millions Of A Company Or Limited Liability Partnership at the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a>.</p> <p>Enter '2' for 'No' if the company:-</p> <ul style="list-style-type: none"> <li>• <b>did not</b> fulfil the above conditions; or</li> <li>• is established for the purpose of the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission [subsection 2(9) of ITA 1967].</li> </ul>	-	-
12	Company established for the issuance of asset-backed securities	Enter '1' for 'Yes' if the company is established for the purpose of the issuance of asset-backed securities, or '2' for 'No' if not.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
13	Controlled company	<p>"Controlled company" means a company having not more than fifty members and controlled, in the manner described by section 139 of the ITA, by not more than five persons.</p> <p>A company with a status as a Permanent Establishment (PE) or branch in Malaysia is considered as a controlled company since its headquarters is in full control and makes all of the decisions. Therefore, PE / Malaysian Branch should be reported as "Controlled company".</p> <p>Enter '1' in the box provided if it is a controlled company or '2' if not.</p>	-	-
14	Company limited by guarantee	If the company is incorporated as a company limited by guarantee, enter '1' for 'Yes, or '2' for 'No' if not incorporated as such.	-	-
15	Substantial change in shareholding and subsection 44(5A) applies	<p>Refer to the relevant legal provisions, principles and guidelines as follows:-</p> <ul style="list-style-type: none"> <li>• subsection 44(5A), 44(5B), 44(5C) and 44(5D);</li> <li>• special provision relating to section 44;</li> <li>• paragraph 75A, 75B and 75C Schedule 3;</li> <li>• special provision relating to paragraph 75A Schedule 3 ACP 1967; and</li> <li>• principles and guidelines which allow unabsorbed accumulated losses and capital allowances to be carried forward (from the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a>)</li> </ul> <p>Substantial change in shareholding occurs if 50% or more of the shareholding on the last day of the basis period for a year of assessment in which the adjusted loss and capital allowance are ascertained is not the same as the shareholding on the first day of the basis period for the year of assessment in which that adjusted loss and capital allowance are allowable as deductions.</p> <p>However, with effect from Year of Assessment 2006, the Ministry of Finance have set a policy that a company with substantial change in shareholding (50% or more) <b>may</b> carry forward its accumulated adjusted business losses and capital allowances not absorbed, to be absorbed in the relevant year of assessment and subsequent years of assessment <b>EXCEPT</b> for a dormant company with substantial change in shareholding.</p> <p>The stage at which to determine the shareholding is the stage of <b>direct holding</b> between the dormant company taken over and the person taking over.</p> <p><b><u>Definition of 'dormant company':</u></b></p> <p>A company is considered dormant if it does not have any significant accounting transaction for one financial year before the occurrence of substantial change (i.e. 50% or more) in its equity shareholding. This means that there is no recording entry in the company accounts other than the minimum expenses for compliance with stipulated statutory requirement.</p> <p>The minimum expenses referred to are as follows:-</p> <ol style="list-style-type: none"> <li>filing of the company's annual return to the Companies Commission of Malaysia;</li> <li>secretarial fee for filing of company's annual return;</li> <li>tax filing fee;</li> <li>audit fee; and</li> <li>accounting fee.</li> </ol> <p><b><u>Special provision</u></b></p> <p>Where the basis period of a company for Year of Assessment 2005 ends on or after 1st October 2005, the last day of the basis period for that company for year of assessment 2005 shall be deemed to be 30th September 2005.</p>	-	-



Item	Subject	Explanation	Working Sheet	Appendix										
		<p>Enter '1' in the box for 'Yes' if the status of business is dormant and there is substantial change in shareholding and subsection 44(5A) applies.</p> <p>Enter '2' in the box for 'No' if there is substantial change but subsection 44(5A) does not apply.</p> <p>Enter '3' if not applicable or there is no substantial change.</p>												
16	Claim / Surrender loss under the Group Relief provision	<p>With effect from Year of Assessment 2009, a company is allowed to surrender not more than 70% of its adjusted loss in the basis period of a year of assessment to one or more related companies with effect from Year of Assessment 2006. The surrendering company and the claimant company must be incorporated and resident in Malaysia (item 4 = '1' and item 7 = 'MY'); and within the same group of companies.</p> <p><b><u>With effect from Year of Assessment 2019, the period of claim for group relief is limited to three (3) consecutive years of assessment only</u></b></p> <ul style="list-style-type: none"> <li>• The period of claim for 3 consecutive years of assessment commences:                             <ol style="list-style-type: none"> <li>i) immediately following the basis period for a year assessment the surrendering company first commences operation, provided that the basis period consists of a period of 12 months; or</li> <li>ii) immediately following the second basis period the surrendering company first commences operation, if the basis period for a year of assessment the surrendering company first commences operation is less or more than 12 months and the second basis period consists of a period of 12 months.</li> </ol> </li> <li>• Group relief is not eligible for claim in the same year of assessment if the claimant company has unutilized investment tax allowance or adjusted pioneer loss.</li> <li>• <b>Special provision</b> For a surrendering company which commenced operations before the Year of Assessment 2019, the following transition period applies in determining the company's qualifying period for claim of group relief:                             <table border="1" data-bbox="451 1272 1177 1496" style="margin-left: 20px;"> <thead> <tr> <th>Year of Assessment Operations Commence</th> <th>Period (Year of Assessment) of Claim for Group Relief</th> </tr> </thead> <tbody> <tr> <td>Before 2015</td> <td>None (not eligible)</td> </tr> <tr> <td>2015</td> <td>2019</td> </tr> <tr> <td>2016</td> <td>2019 and 2020</td> </tr> <tr> <td>2017</td> <td>2019, 2020 and 2021</td> </tr> </tbody> </table> </li> <li>• Refer to section 44A of ITA 1967 for conditions on eligibility to surrender or claim. Election made shall be final and cannot be withdrawn.</li> <li>• This provision does not apply to a company which enjoys any of the incentives listed in subsection 44A(10).</li> </ul> <p>With effect from Year of Assessment 2022, the surrendering company and the claimant company are related companies if 70% of the paid-up capital in respect of ordinary shares is held directly or indirectly by a resident company and incorporated in Malaysia.</p> <p>Enter '1' in the box provided if there is a claim for loss under this provision and submit Form C (RK-T) together with the Company Return Form.</p> <p>For surrendering loss under the same provision of this section, enter '2' in the relevant box and submit Form C (RK-S) together with the Company Return Form.</p> <p>Enter '3' if there is no surrender or claim for loss under this provision.</p>	Year of Assessment Operations Commence	Period (Year of Assessment) of Claim for Group Relief	Before 2015	None (not eligible)	2015	2019	2016	2019 and 2020	2017	2019, 2020 and 2021	-	-
Year of Assessment Operations Commence	Period (Year of Assessment) of Claim for Group Relief													
Before 2015	None (not eligible)													
2015	2019													
2016	2019 and 2020													
2017	2019, 2020 and 2021													

**PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME**

Item	Subject	Explanation	Working Sheet	Appendix																																																																
A1	Aggregate statutory income from sources of businesses and partnerships in Malaysia	<p>Enter the required information in the appendix of column A1. Amount [Total (I) <i>plus</i> Total (II)] from the Summary Of Statutory Income From Sources of Businesses and Partnerships from sources in Malaysia.</p> <table border="1"> <thead> <tr> <th colspan="4">SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA</th> </tr> <tr> <th colspan="4">PART I: BUSINESS</th> </tr> <tr> <th>No.</th> <th>Business Identification</th> <th>Business Code</th> <th>Statutory Income (RM)</th> </tr> </thead> <tbody> <tr> <td>i)</td> <td>Business 1</td> <td></td> <td></td> </tr> <tr> <td>ii)</td> <td>Business 2</td> <td></td> <td></td> </tr> <tr> <td>iii)</td> <td>Business 3</td> <td></td> <td></td> </tr> <tr> <td>iv)</td> <td>Business 4</td> <td></td> <td></td> </tr> <tr> <td>v)</td> <td>Business 5 + 6 and so forth</td> <td></td> <td></td> </tr> <tr> <td colspan="3">TOTAL: (I)</td> <td></td> </tr> <tr> <th colspan="4">PART II: PARTNERSHIP</th> </tr> <tr> <th>No.</th> <th>Partnership Identification</th> <th>Income Tax No.</th> <th>Statutory Income (RM)</th> </tr> <tr> <td>i)</td> <td>Partnership 1</td> <td>D</td> <td></td> </tr> <tr> <td>ii)</td> <td>Partnership 2</td> <td>D</td> <td></td> </tr> <tr> <td>iii)</td> <td>Partnership 3 + 4 and so forth</td> <td>D</td> <td></td> </tr> <tr> <td colspan="3">TOTAL: (II)</td> <td></td> </tr> <tr> <td colspan="3">AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) &amp; PARTNERSHIP(S) IN MALAYSIA (I + II)</td> <td></td> </tr> </tbody> </table>	SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA				PART I: BUSINESS				No.	Business Identification	Business Code	Statutory Income (RM)	i)	Business 1			ii)	Business 2			iii)	Business 3			iv)	Business 4			v)	Business 5 + 6 and so forth			TOTAL: (I)				PART II: PARTNERSHIP				No.	Partnership Identification	Income Tax No.	Statutory Income (RM)	i)	Partnership 1	D		ii)	Partnership 2	D		iii)	Partnership 3 + 4 and so forth	D		TOTAL: (II)				AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) & PARTNERSHIP(S) IN MALAYSIA (I + II)				HK-PC1, HK-PC1A, HK-PC2 to HK-PC15, HK-C16A and HK-C16B (whichever is relevant)	A1, A2 or A3 (whichever is relevant)
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Further explanation is in Part II of this Guidebook.

Part I: BUSINESS

Business identification	<p>Please refer to the ‘Separation of Income by Source’ on page 54, Part II of this Guidebook.</p> <p>If the company has more than five businesses, enter the total statutory income from business 5 and so forth in item ‘Business 5 + 6 and so forth’.</p> <p>For business 5 and so forth, please list out separately as per format Business 1 to 4, and keep it for future reference / examination, if required.</p> <p>Rental Business - Amount C from Working Sheet HK-C16A.</p> <p>1) Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U. (A) 479/2021</p> <ul style="list-style-type: none"> <li>o Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.</li> <li>o Conditions of eligibility:                             <ul style="list-style-type: none"> <li>a) The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of April 2020 until June 2022;</li> <li>b) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];</li> <li>c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</li> <li>d) a confirmation made by the –                                     <ul style="list-style-type: none"> <li>i) landlord stating the amount of reduction of rental given; and</li> <li>ii) small and medium enterprise stating the receipt of reduction of rental; and</li> </ul> </li> <li>e) certificate by the SME Corp. Malaysia confirming the status of the small and medium enterprise.</li> </ul> </li> </ul>	-	-
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Item	Subject	Explanation	Working Sheet	Appendix
		<ul style="list-style-type: none"> <li>o Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16A to claim the special deduction. The computation must be properly kept for examination.</li> </ul>		
	-----	<p>2) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021</p> <ul style="list-style-type: none"> <li>o Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to <b>other than</b> small and medium enterprise tenants.</li> <li>o Conditions of eligibility:                             <ul style="list-style-type: none"> <li>a) The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of January 2021 until June 2022;</li> <li>b) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];</li> <li>c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</li> <li>d) a confirmation made by the –                                     <ul style="list-style-type: none"> <li>i) landlord stating the amount of reduction of rental given; and</li> <li>ii) tenant stating the receipt of reduction of rental; and</li> </ul> </li> </ul> </li> <li>o Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16A to claim the special deduction. The computation must be properly kept for examination.</li> </ul>		
	Business code	<p>Business code for the relevant business is obtainable in Appendix G.</p> <p>For dormant companies (including companies that have never or have not started operations), enter the business code according to the type of business registered with the Companies Commission of Malaysia.</p>	-	G
	Statutory Income (RM)	<p>Transfer the amount of taxable statutory income from the relevant working sheet.</p> <p>Enter '0' for loss.</p>	HK-PC1, HK-PC2, to HK-PC15, HK-C16A and HK-C16B (whichever is relevant)	-
	Total: (I)	Sum of all statutory business income from businesses in items (i) to (v).	-	-

**Part II: PARTNERSHIP**

Partnership identification	<p>If the company is a partner of two or more partnerships, designate each partnership as partnership 1, partnership 2 and so forth. When reporting a partnership income in the Form C, this identification method should be used.</p> <p>If the company has more than three partnerships, enter the total statutory income from partnership 3 and so forth in item 'Partnership 3 + 4 and so forth'.</p> <p>For Partnership 3 + 4 and so forth, please list out separately as per format Partnership 1 and 2 and keep it for reference / future examination, if required.</p>	-	-
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Item	Subject	Explanation	Working Sheet	Appendix
	Income Tax No.	State the partnership income tax reference number. <i>Example:</i> D 2345677-09	-	-
		<b>D</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>234567709</b></span>		
	Statutory Income (RM)	Enter the adjusted amount or the amount adjusted by IRBM as per form CP30.  Use Working Sheet HK-PC1A to compute the statutory income and transfer amount C to this item.	HK-PC1A	-
	Total: (II)	Sum of all statutory partnership income from partnership(s) in items (i) to (iii).	-	-

A2	Aggregate statutory income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022	<p>Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax. Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.</p> <p>This item must be filled in by a resident company that remits business and / or partnership income from sources outside Malaysia to Malaysia effective from 1 July 2022.</p> <p>Enter the required information in the appendix of column A2. Amount [Total (I) plus Total (II)] from the Summary Of Statutory Income From Sources Of Businesses and Partnerships Outside Malaysia received in Malaysia.</p>	-	-
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SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA STARTING FROM 1 JULY 2022 (IF 7 = MY)					
PART I: BUSINESS					
No.	Business Identification	Business Code	Country <small>(Use country code)</small>	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
i)	Business 1				
ii)	Business 2				
iii)	Business 3				
iv)	Business 4				
v)	Business 5 + 6 and so forth				
<b>TOTAL: ( I )</b>					
PART II: PARTNERSHIP					
No.	Partnership Identification	Business Code	Country <small>(Use country code)</small>	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
i)	Partnership 1				
ii)	Partnership 2				
iii)	Partnership 3 + 4 and so forth				
<b>TOTAL: ( II )</b>					
<b>AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) &amp; PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA ( I + II )</b>					

Further explanation is in Part II of this Guidebook.

**Part I: BUSINESS**

	Business identification	Please refer to the 'Separation of Income by Source' on page 54, Part II of this Guidebook.  If the company has more than five businesses, enter the total statutory income from business 5 and so forth in item 'Business 5 + 6 and so forth'.	-	-
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Item	Subject	Explanation	Working Sheet	Appendix
		For business 5 and so forth, please list out separately as per format Business 1 to 4, and keep it for future reference / examination, if required.		
	Business code	Business code for the relevant business is obtainable in Appendix G. Enter the business code according to the type of business conducted outside Malaysia.	-	G
	Country	Refer to Appendix E for the country code.	-	E
	Amount Of Tax Charged In The Country Of Origin (RM)	Fill in the amount of tax charged in the country of origin where the income is derived. The company must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.  Use the foreign currency exchange rate based on the date of remittance of income is made to fill in this item.	-	-
	Statutory Income (RM)	Determine the amount of statutory income from the source of income of business outside Malaysia remitted to Malaysia.  Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.	-	-
	Total: (I)	Sum of all statutory business income from business(es) in items (i) to (v).	-	-

**Part II: PARTNERSHIP**

	Partnership identification	If the company is a partner of two or more partnerships, designate each partnership as partnership 1, partnership 2 and so forth. When reporting a partnership income in the Form C, this identification method should be used.  If the company has more than three partnerships, enter the total statutory income from partnership 3 and so forth in item 'Partnership 3 + 4 and so forth'.  For Partnership 3 + 4 and so forth, please list out separately as per format Partnership 1 and 2 and keep it for reference / future examination, if required.	-	-
	Business code	Business code for the relevant business is obtainable in Appendix G. Enter the business code according to the type of business conducted outside Malaysia.	-	G
	Country	Refer to Appendix E for the country code.	-	E
	Amount Of Tax Charged In The Country Of Origin (RM)	Fill in the amount of tax charged in the country of origin where the income is derived. The company must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.  Use the foreign currency exchange rate based on the date of remittance of income is made to fill in this item.	-	-
	Statutory Income (RM)	Determine the amount of statutory income from the source of business income outside Malaysia remitted to Malaysia.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.		
	Total: (II)	Sum of all statutory partnership income from partnership(s) in items (i) to (iii).	-	-
A3	AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS	A1 <i>plus</i> A2.	-	-
A4	Business losses brought forward	Business losses not absorbed by income of previous years of assessment.  If amount A4 exceeds amount A3, business losses brought forward is restricted to amount A3.  Enter '0' if there is no loss brought forward.	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	-
A5	TOTAL	A3 <i>minus</i> A4.	-	-
A6	Aggregate of other statutory income from sources in Malaysia	Enter the required information in the appendix of column A6. Other statutory income from sources in Malaysia includes dividends, interest, discounts, rents, royalties, premiums, other income and additions pursuant to paragraph 43(1)(c).	HK-C14, HK-C15, HK-C16 and HK-C16B (whichever is relevant)	B2, B3, B4 or B5 (whichever is relevant)

OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA			
No.	Type of Income	RM	
(i)	Dividends		.00
(ii)	Interests		.00
(iii)	Discounts		.00
(iv)	Rents		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Other Income		.00
(viii)	Additions pursuant to paragraph 43(1)(c)		.00
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [ (i) to (viii) ]			.00

Aggregate amount of statutory income from other sources [Total of items from (i) to (viii)].

- Dividends - Amount C from Working Sheet HK-C14.
- Interest & Discounts - Amount D from Working Sheet HK-C15.
- Rents - Amount E from Working Sheet HK-C16.
  - Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U. (A) 479/2021
    - Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.
    - Conditions of eligibility:
      - The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of April 2020 until June 2022;
      - a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];

Item	Subject	Explanation	Working Sheet	Appendix
		<ul style="list-style-type: none"> <li>c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</li> <li>d) a confirmation made by the –                             <ul style="list-style-type: none"> <li>i) landlord stating the amount of reduction of rental given; and</li> <li>ii) small and medium enterprise stating the receipt of reduction of rental; and</li> </ul> </li> <li>e) certificate by the SME Corp. Malaysia confirming the status of the small and medium enterprise.</li> </ul> <p>○ Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16 to claim the special deduction. The computation must be properly kept for examination.</p> <p>2) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021</p> <ul style="list-style-type: none"> <li>○ Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to <b>other than</b> small and medium enterprise tenants.</li> <li>○ Conditions of eligibility:                             <ul style="list-style-type: none"> <li>a) The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of January 2021 until June 2022;</li> <li>b) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];</li> <li>c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</li> <li>d) a confirmation made by the –                                     <ul style="list-style-type: none"> <li>i) landlord stating the amount of reduction of rental given; and</li> <li>ii) tenant stating the receipt of reduction of rental; and</li> </ul> </li> </ul> </li> <li>○ Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16 to claim the special deduction. The computation must be properly kept for examination.</li> </ul> <ul style="list-style-type: none"> <li>• Royalties - Amount H from Working Sheet HK-C15.</li> <li>• Other income - Taxable income other than those listed from items (i) to (vi).</li> <li>• Additions pursuant to paragraph 43(1)(c)                      The following earnings / proceeds are deemed income and taken into account as aggregate income of the company:                     <ul style="list-style-type: none"> <li>- Earnings / proceeds in relation to prospecting expenditure under Schedule 4 of ITA 1967.</li> <li>- The earnings / proceeds are taken into account for tax computation if the claim for such expenditure had previously been made.</li> <li>- Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 for the computation income to be included as aggregate income of the company.</li> </ul> </li> </ul> <p>The computation must be properly kept for examination.</p>		
A7	Aggregate of other statutory	Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in	-	-

Item	Subject	Explanation	Working Sheet	Appendix																																																						
	income from sources outside Malaysia received in Malaysia effective from 01.07.2022	<p>Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax.</p> <p>Enter the required information in the appendix of column A7. Other statutory income from sources outside Malaysia received in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income.</p> <table border="1"> <thead> <tr> <th colspan="6">OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)</th> </tr> <tr> <th>No.</th> <th>Country</th> <th>Received From Related Entity(ies)</th> <th>Type of Income *</th> <th>Amount Of Tax Charged In The Country Of Origin</th> <th>Statutory Income</th> </tr> <tr> <td></td> <td>(Use country code)</td> <td>(Enter: 1 = Yes 2 = No)</td> <td></td> <td>(RM)</td> <td>(RM)</td> </tr> <tr> <td>(i)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(v)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="5"><b>AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA</b></td> <td></td> </tr> </thead></table> <p>Determine the amount of other statutory income from sources outside Malaysia remitted to Malaysia.</p> <p>If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia, tax payer is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income is made to fill in the column of Amount Of Tax Charged In The Country Of Origin.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.</p> <p>Total the aggregate amount of other statutory income from sources outside Malaysia received in Malaysia effective from 1 July 2022 [Total items (i) to (v)].</p>	OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)						No.	Country	Received From Related Entity(ies)	Type of Income *	Amount Of Tax Charged In The Country Of Origin	Statutory Income		(Use country code)	(Enter: 1 = Yes 2 = No)		(RM)	(RM)	(i)						(ii)						(iii)						(iv)						(v)						<b>AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA</b>							
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(v)																																																										
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A8	AGGREGATE STATUTORY INCOME FROM OTHER SOURCES	A6 plus A7.	-	-																																																						
A9	AGGREGATE INCOME	A5 plus A8.	-	-																																																						
A10	Current year business losses	<p>Use the relevant working sheet to compute the adjusted loss.</p> <p>Adjusted business loss can be computed based on the format in Appendix A1 / A2 / A3. If the company has more than one business, add all the adjusted losses and enter the amount in the relevant working sheet.</p> <p>The amount in A10 is restricted to the amount in A9.</p> <p>If the amount in A10 exceeds the amount in A9, enter amount A9 in this item.</p>	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	A1, A2 or A3 (whichever is relevant)																																																						



Item	Subject	Explanation	Working Sheet	Appendix
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Transfer the amount from item A10 (loss to be absorbed) to the relevant working sheet.

A11 Prospecting expenditure under schedule 4 / pre-operational business expenditure under schedule 4B / permitted expenses under section 60F or 60H

Enter the required information in the appendix of column A11. Total of items (i) to (iv).

OTHER EXPENSES			
No.	Type of Expenditure	RM	
(i)	Prospecting expenditure under Schedule 4		.00
(ii)	Pre-operational business expenditure under Schedule 4B		.00
(iii)	Permitted expenses under section 60F		.00
(iv)	Permitted expenses under section 60H		.00
<b>TOTAL [ (i) to (iv) ]</b>			<b>.00</b>

- Prospecting expenditure - Schedule 4**

Refer to paragraph 44(1)(b) and Schedule 4 regarding the eligibility to claim; and paragraph 5 of Schedule 4 for computation.

The computation must be properly kept for examination.

Enter the amount of claim (balance from previous years and current year claim) in this item.

Enter any balance unabsorbed (if any) in item D4 of Part D.
- Pre-operational business expenditure - Schedule 4B**

Refer to paragraph 44(1)(b) and Schedule 4B regarding the eligibility to claim.

Compute in accordance with paragraphs 2 and 3 of Schedule 4B. The computation must be properly kept for examination.

Enter the amount of claim (balance from previous years and current year claim) in this item.

Enter any balance unabsorbed (if any) in item D4 of Part D.
- Permitted expenses under section 60F**

**Investment Holding Companies**

Refer to section 60F, subsection 60F(1), subsection 60F(2) and Public Ruling No. 10/2015 regarding the eligibility to claim; and the computation of permitted expenses according to the specified formula.
- Permitted expenses under section 60H**

**Closed-end Fund Companies**

Refer to:-

  - section 60H regarding the eligibility to claim; and
  - subsection 60H(4) and 60H(5) on the computation of expenses which can be claimed.

**Contribution in managing the COVID-19 pandemic**

Tax deductions on contribution and donation in cash or in kind to fight the COVID-19 pandemic. For classification purpose, please refer to the IRBM Official Portal, <https://www.hasil.gov.my> > Quick Links > Frequently Ask Question On Contribution / Donation.

A12 Approved donations / gifts / contributions

Enter the required information in the appendix of column A12. Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to IRBM, for future reference and inspection if required.

Item	Subject	Explanation	Working Sheet	Appendix
<b>APPROVED DONATIONS / GIFTS / CONTRIBUTIONS</b>				
No.	Type of Donation / Gift / Contribution		RM	
(i)	Gift of money to the Government / State Government / local authority			.00
(ii)(a)	Gift of money to approved institutions / organisations / funds	RM .00	} Restricted to 10% of A9 (ii)	
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM .00		
(ii)(c)	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	RM .00		
(ii)(d)	Gift of money in the form of <i>wakaf</i> to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	RM .00		
(iii)	Gift of artifacts / manuscripts / paintings to the Government or State Government			.00
(iv)	Gift of money for the provision of library facilities or to libraries		Restricted to RM20,000	.00
(v)	Gift of paintings to the National Art Gallery or any state art gallery			.00
<b>TOTAL [ (i) to (v) ]</b>				<b>.00</b>

Total of items (i) to (v).

Gift of money to the Government / State Government / local authority	Gift of money to the Government, State Government or local authority. Subsection 44(6) of ITA 1967	-	-
Gift of money to approved institutions / organisations / funds	Gift of money to institutions / organisations / funds approved by the Director General of Inland Revenue. Subsection 44(6) and proviso, ITA 1967	-	-
Gift of money for any sports activity approved by Minister of Finance	Gift of money for any sports activity approved by the Minister of Finance. Subsection 44(11B) and proviso, ITA 1967	-	-
Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance. Subsection 44(11c) and proviso, ITA 1967	-	-
Gift of money in the form of <i>wakaf</i> to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	<p>Gift of money in the form of:-</p> <p>a) <i>wakaf</i> made to any appropriate religious authority established under any written law, body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive <i>wakaf</i>; or</p> <p>b) endowment made to a public university.</p> <p>The <i>wakaf</i> or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.</p> <p><b>Meaning of 'public university':</b> A higher educational institution having the status of a university established under the Universities and University Colleges Act 1971 (Act 30) and the Universiti Teknologi MARA established under the Universiti Teknologi MARA Act 1976 (Act 173).</p> <p>The appropriate religious authority, body or public university must be approved by the Director General of Inland Revenue for the purpose of subsection 44(11D).</p> <p>Subsection 44(11D) and proviso, ITA 1967</p>	-	-

Restricted to 10% of A9

Item	Subject	Explanation	Working Sheet	Appendix
	Gift of artefacts / manuscripts / paintings to the Government or State Government	Gift of artefacts, manuscripts or paintings to the Government or State Government shall be based on the value determined by the Department of Museums Malaysia the National Archives. Subsection 44(6A) of ITA 1967	-	-
	Gift of money for the provision of library facilities or to libraries	Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim for the same expenses is not made under paragraph 34(6)(g) of ITA 1967 in computing the adjusted income from business. Subsection 44(8) of ITA 1967	-	-
	Gift of paintings to the National Art Gallery or any state art gallery	The value of any gift of painting shall be based on the value determined by the National Art Gallery or any state art gallery. Subsection 44(11) ) of ITA 1967	-	-
A13	<i>Zakat perniagaan</i>	Refer to subsection 44(11A) of ITA 1967 on the eligibility to claim. Amount eligible for claim is restricted to 2.5% of the aggregate income in A9.	-	-
A14	Claim for loss under Group Relief provision	This item is only relevant if '1' is indicated in item 16. Enter the amount of loss claimed according to the provision of section 44A and furnish Form C (RK-T) together with the company return form.	-	-
A15	TOTAL INCOME	A9 <i>minus</i> (A10 to A14). Enter '0' if the computed value is negative.	-	-
A16	TAXABLE PIONEER INCOME	Refer to section 5 to section 25 of the Promotion of Investments Act 1986 regarding the eligibility to claim and computation. Amount from Working Sheet HK-PC2.	HK-PC2	-
A17	CHARGEABLE INCOME	Total of amounts A15 and A16.	-	-
A18	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)	Refer to section 60G and Part IX of Schedule 1 of ITA 1967 and Public Ruling No. 7/2019 in relation to the tax treatment on income received by foreign fund management companies that provide fund management services to foreign investors. Working sheet HK-PC16 can be used as a guide for computation. Enter the amount of chargeable income of a foreign fund management company in respect of fund management services provided to foreign investors (Tax rate: 24%).	HK-PC16	-
A19	CHARGEABLE INCOME OF APPROVED INCENTIVE SCHEME (section 65B)	Refer to section 65B and Part XVII of Schedule 1 of the ITA 1967. Eligible activities for an approved incentive application, tax treatment, applicable tax rates, approved income tax exemptions type, incentive periods and additional conditions to be determined by the Minister through Guidelines issued by MIDA as well as the Income Tax Rules or Exemption Order to be gazetted. The Income Tax Rules which have been gazetted in respect of approved incentive scheme are as follows: i) Income Tax (The Incentive for Manufacturers of Pharmaceutical Products Scheme) Rules 2022 [P.U. (A) 34/2022]; ii) Income Tax (Global Trading Centre Incentive Scheme) Rules 2022 [P.U. (A) 48/2022]. Companies that receive this incentive approval must keep the approval letter, incentive calculation and supporting documents for auditing purposes by the IRBM.	HK-PC16	-

Item	Subject	Explanation	Working Sheet	Appendix
		<p>Failure of the company to meet the conditions set by the Minister will result in the company not being eligible to enjoy this incentive and the DGIR may raise assessments for the assessment years.</p> <p>Working sheet HK-PC16 can be used as a guide for computation.</p> <p>Enter the amount of taxable income for income generated from an approved incentive scheme.</p>		

A20	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022	<p>Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive <b>other than</b> from sources arising from operations carried on in Malaysia, is subject to income tax.</p> <p>Malaysian residents who remit the income from outside Malaysia to Malaysia during the period 1.1.2022 to 30.6.2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. After 30.6.2022, the normal tax rate under the ITA 1967 is applicable.</p> <p>Enter the required information in the appendix of column A20. Type of income from sources outside Malaysia received in Malaysia includes the income of business, partnership, dividends, interest, discounts, rents, royalties, premiums and other income.</p>	-	-
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INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [IF 7 = MY]					
No.	Country	Received from Related Entity(ies)	Type of Income *	Amount of Tax Charged in the Country of Origin	Gross Amount of Income Remitted
	<i>(Use country code)</i>	<i>(Enter: 1 = Yes 2 = No)</i>		(RM)	(RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA					

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia, tax payer is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967.

Use the foreign currency exchange rate based on the date of remittance of income is made to fill in the column of Amount Of Tax Charged In The Country Of Origin.

Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.

Refer to paragraph 6(1)(p), Part XX, Schedule of the 1 ITA 1967 and special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.

**PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX**

Item	Subject	Explanation	Working Sheet	Appendix
B1	TOTAL CHARGEABLE INCOME	<p>Total chargeable income is the total of amounts from items A17 to A20.</p> <p>Enter '0' if the company does not have any chargeable income.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix																																			
B2a - B2g	Apportionment of Chargeable Income	Total chargeable income taxed at specific rate(s). <i>Example:</i>	-	-																																			
<table border="1"> <thead> <tr> <th>Apportionment of Chargeable Income</th> <th>Tax Rate</th> <th>Reference</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Chargeable income of the company</td> <td>17%</td> <td rowspan="2">Schedule 1 of ITA 1967, Part I</td> </tr> <tr> <td>24%</td> </tr> <tr> <td>Income from insurance / takaful / income from re-insurance / re-takaful</td> <td>8%</td> <td>Schedule 1 of ITA 1967, Part I</td> </tr> <tr> <td>Income from the life fund of a life insurance business</td> <td rowspan="2">8%</td> <td>Schedule 1 of ITA 1967, Part VIII</td> </tr> <tr> <td>Income from family takaful fund</td> <td>Schedule 1 of ITA 1967, Part XII</td> </tr> <tr> <td>Income from foreign fund management business</td> <td>24%</td> <td>Schedule 1 of ACP 1967, Part IX</td> </tr> <tr> <td>Income from an approved scheme</td> <td>0 – 20%</td> <td>Schedule 1 of ACP 1967, Part XVII</td> </tr> <tr> <td>Companies with taxable income exceeding RM100 million for the basis period for the year of assessment 2022 other than companies subject to the tax rate under paragraph 2A of Part I of Schedule 1.  Note: Income from sources outside Malaysia received in Malaysia in the Year of Assessment 2022 is NOT subject to the imposition of <i>Cukai Makmur</i>. For the computation of income tax charged, refer to the special guidelines pertaining to tax treatment for income received in Malaysia from sources outside Malaysia, which will be published on the IRBM Official Portal.</td> <td>33%</td> <td>Schedule 1 of ACP 1967, Part I</td> </tr> <tr> <td>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022.</td> <td>3%</td> <td>Schedule 1 of ACP 1967, Part I</td> </tr> <tr> <td>Section 4A income</td> <td rowspan="3">10%</td> <td rowspan="3">Schedule 1 of ITA 1967 and Avoidance of Double Taxation Agreement in Appendix F</td> </tr> <tr> <td>Royalty income of a non-resident company</td> </tr> <tr> <td>Interest income of a non-resident company</td> </tr> <tr> <td>Chargeable income subject to the Avoidance of Double Taxation Agreement</td> <td>Refer to Appendix F</td> <td>Avoidance of Double Taxation Agreement</td> </tr> </tbody> </table>					Apportionment of Chargeable Income	Tax Rate	Reference	Chargeable income of the company	17%	Schedule 1 of ITA 1967, Part I	24%	Income from insurance / takaful / income from re-insurance / re-takaful	8%	Schedule 1 of ITA 1967, Part I	Income from the life fund of a life insurance business	8%	Schedule 1 of ITA 1967, Part VIII	Income from family takaful fund	Schedule 1 of ITA 1967, Part XII	Income from foreign fund management business	24%	Schedule 1 of ACP 1967, Part IX	Income from an approved scheme	0 – 20%	Schedule 1 of ACP 1967, Part XVII	Companies with taxable income exceeding RM100 million for the basis period for the year of assessment 2022 other than companies subject to the tax rate under paragraph 2A of Part I of Schedule 1.  Note: Income from sources outside Malaysia received in Malaysia in the Year of Assessment 2022 is NOT subject to the imposition of <i>Cukai Makmur</i> . For the computation of income tax charged, refer to the special guidelines pertaining to tax treatment for income received in Malaysia from sources outside Malaysia, which will be published on the IRBM Official Portal.	33%	Schedule 1 of ACP 1967, Part I	Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022.	3%	Schedule 1 of ACP 1967, Part I	Section 4A income	10%	Schedule 1 of ITA 1967 and Avoidance of Double Taxation Agreement in Appendix F	Royalty income of a non-resident company	Interest income of a non-resident company	Chargeable income subject to the Avoidance of Double Taxation Agreement	Refer to Appendix F	Avoidance of Double Taxation Agreement
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Chargeable income subject to the Avoidance of Double Taxation Agreement	Refer to Appendix F	Avoidance of Double Taxation Agreement																																					
B3	TOTAL INCOME TAX CHARGED	Total amount of income tax from items B2a to B2g.	-	-																																			
B4	Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area	Please refer to:  1) The relevant Avoidance of Double Taxation Agreement at the IRBM Official Portal: <i>https://www.hasil.gov.my &gt; International &gt; Avoidance of Double Taxation Agreement</i>  2) Guidelines On The Procedures to Give Effect to the 50% Tax Reduction On Income Derived from Exploration and Exploitation of Petroleum in Malaysia – Thailand: <i>https://www.hasil.gov.my &gt; Legislation &gt; Technical Guidelines</i>	-	-																																			

Item	Subject	Explanation	Working Sheet	Appendix																				
B5	Section 6D rebate (up to RM20,000, restricted to B3)	<p>Special rebate for the eligible companies. Rebate can be claimed for a period of three (3) consecutive years of assessment from the first year of assessment the eligible company commences operations. The amount of the eligible tax rebate is equivalent to operating expenses or capital expenditure incurred but is limited to RM20,000 for each year of assessment.</p> <p>Eligibility criteria are as follows:</p> <ul style="list-style-type: none"> <li>a) The company must be incorporated or registered in Malaysia;</li> <li>b) The company is a resident of Malaysia for tax purposes;</li> <li>c) The company must have a paid-up capital of ordinary shares not exceeding RM2.5 million at the beginning of the basis period for the year of assessment the tax rebate claim is made;</li> <li>d) The company is not owned directly or indirectly by any company with a paid-up capital in excess of RM2.5 million;</li> <li>e) The gross business income from all sources does not exceed RM50 million in the year of assessment the tax rebate claim is made;</li> <li>f) New companies incorporated shall commence operations on or after 1 July 2020 but not later than 31 December 2022; and</li> <li>g) Other additional conditions stated in the Income Tax (Conditions for the Grant of Rebate under subsection 6D (4)) Order 2021 [P.U. (A) 504/2021].</li> </ul> <p>Failure of the company to comply the conditions set for a year of assessment will disqualify the company from claiming tax rebate for that year of assessment and subsequent years of assessment.</p> <table border="1"> <thead> <tr> <th>Compliance with conditions (b) and (c)</th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> </tr> </thead> <tbody> <tr> <td>Failure to comply Year 1</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 2</td> <td>✓</td> <td>x</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 3</td> <td>✓</td> <td>✓</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 2 but comply Year 1 and 3</td> <td>✓</td> <td>x</td> <td>x</td> </tr> </tbody> </table> <p>Note:                      x – eligible for rebate claims                      ✓ – not eligible for rebate claims</p> <p>If the amount of tax rebate exceeds the amount of tax charged, the excess will be disregarded. This means that the excess rebate will not be refunded or used as a credit to be deducted from the company's tax liability for subsequent years of assessment.</p>	Compliance with conditions (b) and (c)	Year 1	Year 2	Year 3	Failure to comply Year 1	x	x	x	Failure to comply Year 2	✓	x	x	Failure to comply Year 3	✓	✓	x	Failure to comply Year 2 but comply Year 1 and 3	✓	x	x	-	-
Compliance with conditions (b) and (c)	Year 1	Year 2	Year 3																					
Failure to comply Year 1	x	x	x																					
Failure to comply Year 2	✓	x	x																					
Failure to comply Year 3	✓	✓	x																					
Failure to comply Year 2 but comply Year 1 and 3	✓	x	x																					
B6	TOTAL ( B3 – B4 – B5 )	B3 minus B4 minus B5.	-	-																				
B7	Section 110B tax deduction	<p>If the actuarial surplus from the life fund of an insurer is transferred to the shareholders' fund, the amount of tax charged on the portion of that surplus from the life fund shall be set off against the tax charged on the chargeable income from the shareholders' fund of that insurer in respect of the life business.</p> <p>Refer to P.U. (A) 141/2008 on the prescribed formula for computation.</p>	-	A2																				
	Section 110 tax deduction (others)	Enter the amount of tax deducted (amount B) from Appendix B2 in this item.	-	B2																				

Item	Subject	Explanation	Working Sheet	Appendix
		Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A.		
	Section 132 and 133 tax relief	<p><u>Section 132 tax relief</u></p> <p>Tax relief in respect of income from sources in Malaysia (item A1 and A6) brought into Malaysia, on which tax has been charged in the country of origin.</p> <p>Refer to Appendix F for countries which have Avoidance of Double Taxation Agreement with Malaysia.</p>	-	F
		<p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.</p>	-	B3
		<p>Malaysian residents who remit <b>income from outside Malaysia (item A2, A7 and A20)</b> into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>	-	-
		<p><u>Section 133 tax relief</u></p> <p>Tax relief in respect of <b>income from sources in Malaysia (item A1 and A6)</b> brought into Malaysia, on which tax has been charged in the country of origin which does not have any Avoidance of Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Appendix B4. Transfer amount B from Appendix B4 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.</p>	-	B4
		<p>Malaysian residents who remit <b>income from outside Malaysia (item A2, A7 and A20)</b> into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p> <p>The total tax deduction under sections 132 and 133 is restricted to the Total Income Tax Charged (item B3).</p>	-	-
B8	TAX PAYABLE	B6 minus B7.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B9	TAX REPAYABLE	B7 <i>minus</i> B6. If the total deduction and relief in item B4 and B5 exceeds the amount in item B3, fill in the information for refund under <b>item F1</b> . Furnish Appendices B2 / B3 / B4 (whichever applies) to:-  Lembaga Hasil Dalam Negeri Malaysia Bahagian Pengurusan Rekod & Maklumat Percukaian Jabatan Operasi Cukai Menara Hasil Bangi No. 3, Jalan 9/10, Seksyen 9 Karung Berkunci 00222 43650 Bandar Baru Bangi, Selangor	-	B2, B3 and B4
B10a	Instalments paid pursuant to section 107c provision	Payment of estimated tax payable (CP204) under section 107c which has been paid for the current year of assessment. This payment does not include any payment of arrears in respect of tax for previous years of assessment.	-	-
B10b	Instalments paid pursuant to paragraph 107A(1)(a) provision	This item is applicable if a company has paid the withholding tax in accordance with the provision of paragraph 107A(1)(a) for services under the contract reported in the basis period of current year assessment. The company is required to submit an application letter to the Withholding Tax Unit of Non Resident Branch for request to offset the payment paid under paragraph 107A(1)(a) against the income tax payable.	-	-
B11	Balance of tax payable	B8 <i>minus</i> B10a <i>minus</i> B10b. The balance of tax payable must be paid within the stipulated period. Payment can be made via: i) <b>ByrHASiL</b> at the IRBM ByrHASiL Portal, <a href="https://byrhasil.hasil.gov.my/">https://byrhasil.hasil.gov.my/</a> . <ul style="list-style-type: none"> <li>• Payment via FPX (<i>Financial Process Exchange</i>) at <a href="https://byrhasil.hasil.gov.my/fpx.php">https://byrhasil.hasil.gov.my/fpx.php</a>.</li> <li>• Payment via Visa, MasterCard &amp; American Express credit cards at <a href="https://byrhasil.hasil.gov.my/creditcard/">https://byrhasil.hasil.gov.my/creditcard/</a>.</li> </ul> ii) <b>Appointed banks</b> - Information can be obtained at <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> . iii) <b>Pos Malaysia Berhad</b> – Counter only.  Use <b>payment code '086'</b> and <b>instalment no. '99'</b> when making tax payment or tax balance payable.  If the payment is made over the bank counter or Pos Malaysia counter, write down the name, address, telephone number, income tax number, year of assessment, payment code '084' and instalment no. '99' on the reverse side of the financial instrument. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.	-	-
	Tax paid in excess	B10a <i>plus</i> B10b <i>minus</i> B8. Enter 'X' if tax paid in excess.	-	-

**PART C: SCHEDULE 3 - CAPITAL ALLOWANCES AND CHARGES, SCHEDULE 7A - REINVESTMENT ALLOWANCE AND SCHEDULE 7B - INVESTMENT ALLOWANCE FOR SERVICE SECTOR**

This section provides the items and working sheets for reporting Schedule 3, Schedule 7A and Schedule 7B allowances claimed in the computation of statutory business income.

Item	Subject	Explanation	Working Sheet	Appendix
C1a	Particulars of Schedule 3 allowance	Complete the required information in the appendix of item C1a and item C1b.	HK-E	-



Item	Subject	Explanation	Working Sheet	Appendix
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Example of appendix of item C1a:

PARTICULARS OF CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3									
No.	Business Identity	Business Code	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)
<b>PART X: BUSINESS</b>									
i)	Business 1								
ii)	Business 2								
iii)	Business 3								
iv)	Business 4								
v)	Business 5 + 6 and so forth								
<b>TOTAL X:</b>									

PART Y: PARTNERSHIP									
No.	Partnership Identity	Partnership Income Tax No.	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)
i	Partnership 1	D							
ii)	Partnership 2	D							
iii)	Partnership 3 + 4 and so forth	D							
<b>TOTAL Y:</b>									
<b>GRAND TOTAL (X + Y):</b>									

C1b	Total accelerated capital allowance	<p>This item refers to the accelerated capital allowance (if any) reported together with other Schedule 3 allowances in items C1a. However, only accelerated capital allowance for assets acquired in the basis period with effect from year of assessment 2011 is required to be shown under this item.</p> <p>Accelerated capital allowance in respect of assets acquired prior to year of assessment 2011 need not be taken into account.</p>	-	-
	Amount absorbed	<p>Accelerated capital allowance absorbed in the current year i.e. the amount of accelerated capital allowance reported in item F in the appendix of item C1a pertaining to assets acquired with effect from year of assessment 2011.</p> <p>The priority of set-off for whichever type of Schedule 3 allowance is the choice of the company but the practice must be consistent and records kept.</p>	-	-
	Balance carried forward	<p>Balance of accelerated capital allowance not absorbed in the current year i.e. the amount of accelerated capital allowance reported in item G in the appendix of item C1a in respect of assets acquired with effect from year of assessment 2011.</p> <p>Enter '0' if none.</p>	-	-
C2	Claim for industrial building allowance under subparagraph 42(1) Schedule 3	<p>Enter '1' in the box for 'Yes' if claimed for industrial building allowance under subparagraph 42(1) of Schedule 3.</p> <p>If not claimed or not relevant, enter '2' in the box for 'No'.</p>	-	-
C3	Particulars of Schedule 7A allowance	<p>Refer to Schedule 7A of ITA 1967, Public Rulings No. 10/2020 and 11/2020 regarding conditions for claiming, explanation relating to qualifying projects, qualifying expenditures, qualifying period, and method of computing reinvestment allowance (RA). A company which has been granted approval for claiming his incentive is also required to comply with the tax treatment (if any) stipulated in the Minister of Finance's approval letter.</p>	HK-PC5	A1

Item	Subject	Explanation	Working Sheet	Appendix
		Working sheet HK-PC5 can be used as a guide for computation. Keep the computation of the incentive and original documents relating to qualifying capital expenditures for examination.		

**With effect from the year of assessment 2019**, unutilised RA is only allowed to be carried forward for a maximum period of seven (7) consecutive years of assessment commencing from the year of assessment immediately after the expiry of the RA qualifying period.

**Special provision**

This special provision allows the unutilised RA for the Year of Assessment 2018 to be carried forward for a maximum period of 7 years commencing from the Year of Assessment 2019 although the RA qualifying period has expired.

The company is eligible to claim RA PENJANA and extension of RA PENJANA if it incurred an eligible expenditure during the Year of Assessment 2020 to 2024 in accordance with the provisions of paragraphs 2B and 4C of Schedule 7A of ITA 1967. Eligible expenditure incurred in the Year of Assessment 2019 (if any) is not entitled for RA in Year of Assessment 2019.

Nevertheless, a separate calculation needs to be made between the RA PENJANA and the ordinary / extension of RA ending in the Year of Assessment 2018. The calculation of the seven (7) year restriction of unabsorbed RA PENJANA will commence in the Year of Assessment 2025 and will end in the Year of Assessment 2031. Balance of unabsorbed RA PENJANA will be disregarded from the Year of Assessment 2032.

SUMMARY OF REINVESTMENT ALLOWANCE UNDER SCHEDULE 7A											
SCHEDULE 7A ALLOWANCE DURING THE QUALIFYING PERIOD											
	(a)	(b)	(c)	(d)	(e)	(f)					
TYPE OF RA *	BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD					
* (ORDINARY / PENJANA)						(f = a + b - c - d - e)					
SCHEDULE 7A ALLOWANCE AFTER THE QUALIFYING PERIOD											
		(g)	(h)	(i)	(k)	(m)	(n)	(p)	(q)	(r)	(s)
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 4B OF SCHEDULE 7A	TYPE OF RA *	AMOUNT OF ALLOWANCE	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED	BALANCE OF ALLOWANCE	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	AMOUNT ABSORBED	BALANCE CARRIED FORWARD
	* (ORDINARY / PENJANA)					(m = g - h - j - k)					(s = m - n - p - q - r)
2018 & before											
2019											
2020											
2021											

**Amount from appendix of item C3:**

**C3a** Amount withdrawn / disregarded Amount ( c + d ) plus amount ( n + p + q ) from years of assessment 2018 & before, 2019, 2020 and 2021

**C3b** Amount absorbed Amount ( e ) plus amount ( r ) from years of assessment 2018 & before, 2019, 2020 and 2021

Item	Subject	Explanation	Working Sheet	Appendix
C3c	Balance carried forward	Amount ( f ) plus amount ( s ) from years of assessment 2018 & before, 2019, 2020 and 2021		
C4	Particulars of Schedule 7B allowance	<p>Refer to Schedule 7B of ITA 1967 and the tax treatment pertaining to the investment allowance for service sector (IASS) given subject to the Minister of Finance’s approval letter.</p> <p>Working sheet HK-PC5 can be used as a guide for computation. Computation of the incentive and original documents relating to qualifying capital expenditures must be kept for examination.</p> <p><b>With effect from the year of assessment 2019</b>, unutilised IASS is only allowed to be carried forward for a maximum period of seven (7) consecutive years of assessment commencing from the year of assessment immediately after the expiry of the IASS qualifying period.</p> <p><b>Special provision</b> This special provision allows the unutilised IASS for the Year of Assessment 2018 to be carried forward for a maximum period of 7 years commencing from the Year of Assessment 2019 although the IASS qualifying period has expired.</p>	HK-PC5	A1

SUMMARY OF INVESTMENT ALLOWANCE FOR SERVICE SECTOR UNDER SCHEDULE 7B										
SCHEDULE 7b ALLOWANCE DURING THE QUALIFYING PERIOD										
(a)	(b)	(c)	(d)	(e)	(f)					
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD					
					(f = a + b - c - d - e)					
SCHEDULE 7b ALLOWANCE AFTER THE QUALIFYING PERIOD										
		ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT				
	(g)	(h)	(j)	(k)	(m)	(n)	(p)	(q)	(r)	(s)
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 5a OF SCHEDULE 7b	AMOUNT OF ALLOWANCE	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED	BALANCE OF ALLOWANCE	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT DISREGARDED UNDER PARAGRAPH 5a OF SCHEDULE 7b	AMOUNT ABSORBED	BALANCE CARRIED FORWARD
					(m = g - h - j - k)					(s = m - n - p - q - r)
2018 & before										
2019										
2020										
2021										

**Amount from appendix of item C4:**

C4a	Amount withdrawn / disregarded	Amount ( c + d ) plus amount ( n + p + q ) from years of assessment 2018 & before, 2019, 2020 and 2021
C4b	Amount absorbed	Amount ( e ) plus amount ( r ) from years of assessment 2018 & before, 2019, 2020 and 2021
C4c	Balance carried forward	Amount ( f ) plus amount ( s ) from years of assessment 2018 & before, 2019, 2020 and 2021

**PART D: INCENTIVE CLAIM**

Refer to the relevant provision in the Income Tax Act 1967 and Government Gazette regarding eligibility before making any claim.

Item	Subject	Explanation	Working Sheet	Appendix																		
D1	Claim for Special Deduction, Further Deduction and Double Deduction	<p>These claims are divided into three (3) categories that is:</p> <p>(1) Special deduction (2) Further deduction (3) Double deduction</p> <p>Select a claim code from the list of incentives provided for the above three categories of claim.</p> <p>Enter the amount as claimed in the calculation of adjusted income in Appendix A1 (item 2.4). For expenditure categorised as 'further deduction', the amount to be entered in this section is the amount of deduction claimed in addition to the original expenditure claimed in the accounts.</p>	-	A1																		
D2	Claim for incentive(s) under paragraph 127(3)(b)	<p><b>Paragraph 127(3)(b) of ITA 1967</b></p> <p>Exemption given by the Minister of Finance to any class of persons from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Select a code from the list of incentives provided for the type of exemption / allowance claimed, and enter the amount.</p> <p><b>Example 1:</b> MZ Sdn. Bhd. claimed incentives under the Income Tax (Exemption) (No.11) Order 2006 [<i>P.U. (A) 112/2006</i>] (Tax exemption on statutory income from business approved by the Minister under special incentive scheme) – Type of incentive: Code 539</p> <p><b>Example 2:</b> BB Sdn. Bhd. claimed incentives under the Income Tax (Exemption) (No.12) Order 2006 [<i>P.U. (A) 113/2006</i>] (Tax exemption on statutory income from business approved by the Minister under special incentive scheme) - Type of incentive: Code 540</p> <table border="1"> <thead> <tr> <th></th> <th>Incentive Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>Example 1</td> <td>539</td> <td>0</td> <td>5,000</td> <td>5,000</td> <td>0</td> </tr> <tr> <td>Example 2</td> <td>540</td> <td>10,000</td> <td>8,000</td> <td>6,000</td> <td>12,000</td> </tr> </tbody> </table> <p>Computation of incentive and supporting documents should be kept for future reference / examination by IRBM, if required.</p> <p>Appendices and worksheets provided by IRBM can be used as a guide for computation and adjustments.</p>		Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	Example 1	539	0	5,000	5,000	0	Example 2	540	10,000	8,000	6,000	12,000	HK-PC10A, HK-PC10B and HK-PC11	A1
	Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward																	
Example 1	539	0	5,000	5,000	0																	
Example 2	540	10,000	8,000	6,000	12,000																	
D3	Claim for incentive(s) under subsection 127(3A)	<p><b>Subsection 127(3A) ACP 1967</b></p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by IRBM, if required.</p> <p><b>Example:</b></p> <table border="1"> <thead> <tr> <th>Incentive Approval No.</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/2021</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CPXXXX/2021	0	45,000	45,000	0	-	A1								
Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward																		
CPXXXX/2021	0	45,000	45,000	0																		

Item	Subject	Explanation	Working Sheet	Appendix										
D4	Claim for incentive(s) under ITA 1967 / Promotion of Investment Act 1986 (PIA 1986) other than the incentives in items D1, D2 and D3	<p>From the list of incentives provided, select a code for the type of exemption / allowance claimed, and enter the amount.</p> <p>Computation of incentive and supporting documents should be kept for the future reference / examination by IRBM, if required.</p> <p>Appendices and worksheets provided by IRBM can be used as a guide for calculations and adjustments.</p> <p>Example: JJ Sdn. Bhd. received dividends amounting to RM60,000 from other companies. This dividend income is tax exempt under paragraph 12B Schedule 6 of ITA 1967 – Type of incentive: Code 407</p>	HK-PC4, HK-PC5 and HK-PC10	A1										
<table border="1"> <thead> <tr> <th>Incentive Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>407</td> <td>0</td> <td>60,000</td> <td>60,000</td> <td>0</td> </tr> </tbody> </table>					Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	407	0	60,000	60,000	0
Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward										
407	0	60,000	60,000	0										

**PART E: CLAIM FOR LOSSES**

This section provides the space (E1 to E4) and appendix [Summary Of Losses For Business And Partnership That Subject To Restriction Under Section 44(5F) (Including Pioneer Losses After Tax Relief Period)] for reporting losses of the current year of assessment and prior years of assessment:

- Current Year Of Assessment Losses**

Current year of assessment business and partnership losses absorbed / surrendered in the current year of assessment and the balance of losses carried forward for deduction in the following year of assessment.
- Prior Years' Losses \***

Reporting of prior years' losses absorbed in the current year shall be made according to the year of assessment in which loss is first incurred and includes the following information:

  - ~ Losses are disregarded / absorbed / surrendered until the year of assessment preceding the current year of assessment; and
  - ~ Losses disregarded / absorbed in the current year of assessment and balance of losses carried forward to be disregarded / deducted in the following year of assessment.

**\* Note:**  
 With effect from the Year of Assessment 2019, unabsorbed current year losses are only allowed for carrying forward to be absorbed for a maximum period of up to 10 consecutive years [Subsection 44(5F)].

**Special provision relating to sections 43 and 44**

This special provision allows the carrying forward of unabsorbed losses in the Year of Assessment 2018 to be absorbed up to a maximum of 10 years commencing from the Year of Assessment 2019.

Explanation	Working Sheet	Appendix
Use relevant appendix and working sheet for computation and adjustment of losses.	HK-PC2, HK-PC3, HK-PC6, HK-PC7, HK-PC9, HK-PC9A, and HK-F1	A1, A2, A2A, A3 or A3A
After the computation and adjustment of losses, enter the summary of losses absorbed / disregarded and losses carried forward in the appendix provided.	or HK-F2 (whichever is relevant)	

**Explanation**

**Working Sheet**

**Appendix**

Example of appendix of Part E:

**SUMMARY OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTION UNDER SECTION 44(5F)**

LOSSES OF CURRENT YEAR OF ASSESSMENT					
(a)	(b)	(c)	(d)	(e)	(f)
Current Year Of Assessment Losses	Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	Amount Absorbed	Balance Unabsorbed (d = a - b - c)	Amount Surrendered Under Group Relief Provision	Balance Carried Forward (f = d - e)

LOSSES OF PRIOR YEARS OF ASSESSMENT												
No.	Year Of Assessment In Which Loss Is Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT						LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT				Balance Carried Forward (r = m - n - p - q)
		(g)	(h)	(i)	(k)	(l)	(m)	(n)	(p)	(q)		
		Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	Amount Disregarded Under Subsection 44(5A)	Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	Amount Absorbed (Accumulated)	Amount Surrendered Under Group Relief Provision	Balance Unabsorbed (m = g - h - j - k - l)	Amount Disregarded Under Subsection 44(5A)	Amount Disregarded Under Subsection 44(5F)	Amount Absorbed		
1.	2018 & before											
2.	2019											
3.	2020											
4.	2021											
5.												
6.												
7.												
8.												
9.												
10.												
11.												

Item	Subject	Explanation
<b>Amount from appendix of Part E :</b>		
E1	Amount disregarded	Amount ( n + p ) from years of assessment 2018 & before, 2019, 2020 and 2021
E2	Amount absorbed	Amount ( b + c ) plus amount ( q ) from years of assessment 2018 & before, 2019, 2020 and 2021
E3	Amount surrendered	Amount ( e )
E4	Balance carried forward	Amount ( f ) plus amount ( r ) from years of assessment 2018 & before, 2019, 2020 and 2021

**PART F: PARTICULARS OF COMPANY**

Item	Subject	Explanation	Working Sheet	Appendix
F1	Information for refund			
F1a	Method of payment for tax refund	State the code for the method of payment for tax refund in the box provided. This item is compulsory for companies that have refund in the current year.	-	-

Code	Method of payment for tax refund
1	Via own account in Malaysia
2	Via DuitNow
3	Via a third party account

**Refund to own bank account in Malaysia**

If F1a = 1, also complete items F1b, F1c and F1d to facilitate electronic refund to a bank account in Malaysia via EFT (Electronic Funds Transfer). Please ensure that the information in items F1b, F1c, F1d and other information of the company at the bank are correct as reported to IRBM to avoid rejection of refund via EFT.

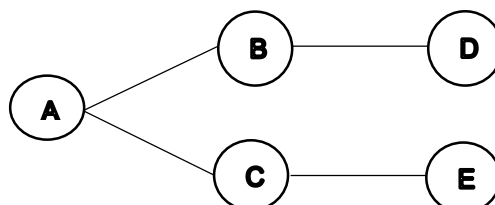
Item	Subject	Explanation	Working Sheet	Appendix
		<p><b>Refund via DuitNow</b></p> <p>If F1a = 2, tax refund will be made using the DuitNow ID registered at the bank of choice. "DuitNow" is a service provided that allows instant money transfer using the recipient's DuitNow ID.</p> <p>For the purpose of repayment through DuitNow, the company's DuitNow registration with the bank of choice must use SSM registration number. Ensure that the registration number of a company registered at the bank of choice is the same as the registration number in the IRBM record as per item 2 of Basic Particulars.</p> <p><b>Refund to a third party bank account:</b></p> <ul style="list-style-type: none"> <li>• If F1a = 3, items F1b, F1c and F1d need NOT be completed.</li> <li>• For application for refund to a third party account, please submit the application to the branch which handles the company's income tax file.</li> </ul>		
F1b	Name of bank	Select the name of the bank from the dropdown list provided.	-	-
F1c	Bank account no.	Enter the bank account number of the company in relation to item F1b.	-	-
F1d	Bank identification no.	<p>This item refers to the identification number given by the bank or number used by the account holder [business organisation without a company / business registration number due to non-requirement for registration with the Companies Commission of Malaysia]. Please contact the bank to obtain the bank identification number.</p> <p>Other than the name of the bank account holder and bank account number, this number is used by the bank as an additional key for checking and verification for the purpose of refund of tax paid in excess via EFT.</p>	-	-
F2	Particulars of company directors	<p>Complete the particulars of company directors in the appendix provided.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• "Service director", in relation to a company, means a director who is employed in the service of the company in a managerial or technical capacity, and is not, either on his own or with any associate or associates, the beneficial owner of (or able directly or through the medium of other companies or by any other indirect means to control) more than 5% of the ordinary share capital of the company.</li> <li>• The prefix (for example 'SG') need not be entered for the Income Tax No. in the appendix of item F2. The prefix will be matched by the system.</li> <li>• Complete the particulars of the five (5) most active directors in the company. If the company has less than 5 directors, complete the particulars of all directors in the company. The particulars of company directors are the same as reported in the company's annual return lodged with the Companies Commission of Malaysia.</li> <li>• For a company under liquidation, the appendix of item F2 shall be completed with particulars of the last director in office immediately before the appointment of liquidator / receiver.</li> <li>• For companies limited by guarantee, the particulars of company directors are the same as registered with the Companies Commission of Malaysia, for example trustee / director / member of the Council and others.</li> </ul>	-	-
F3	Particulars of company's major shareholders	<p>Complete the particulars of major shareholders of the company in the appendix provided. If the company is incorporated as a company limited by guarantee, the appendix of item F3 need not be completed.</p> <p>'Date of Birth' is required if the shareholder is an individual.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		<p>'Registration No.' is not required if the shareholder is a company and the country of origin is <b>other than</b> Malaysia.</p> <p>For companies with Permanent Establishment status or branches in Malaysia, the shareholder information is the same as reported in the company's annual return lodged with the Companies Commission of Malaysia.</p>		
F4	Foreign equity in comparison with paid-up capital	State the percentage of equity held by foreigners / foreign companies.	-	-
F5	Government Link Company (GLC)	<p>GLCs are defined as companies that have a primary commercial objective and in which the Malaysia Government has a direct controlling stake.</p> <p>Controlling stake refers to the Government's ability (not just percentage ownership) to appoint BOD members, senior management, make decisions (e.g. contract awards, strategy, restructuring and financing, acquisitions and divestment etc.) for GLSs either directly or through GLICs.</p> <p>Includes companies where GLCs themselves have a controlling stake, i.e. subsidiaries and affiliates of GLCs.</p> <p>Enter '1' for 'Yes' if the company meets the definition of GLC, or '2' for 'No' if not applicable.</p>	-	-
F6	Company listed on Bursa Malaysia	Enter '1' for 'Yes' if the company is listed on Bursa Malaysia, or '2' for 'No' if not applicable.	-	-

F7	Has holding company	<p>If the company has a holding company, enter '1' in the box for 'Yes' and fill the required information in the appendix provided. Enter the Country item based on country of residence. Refer to Appendix E for the country code. Enter the income tax number of the holding company if the country code is Malaysia (MY).</p> <p>Enter '2' for 'No' if it does not have a holding company.</p>	-	E
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PARTICULARS OF HOLDING COMPANY			
F7a	Name of Ultimate Holding Company	Country Code	Income Tax No. <i>(If Country Code = MY)</i>
F7b	Name of Immediate Holding Company	Country Code	Income Tax No. <i>(If Country Code = MY)</i>

Example of Controlled Company



Company	Ultimate Holding Company	Immediate Holding Company
B	A	A
D	A	B



Item	Subject	Explanation	Working Sheet	Appendix
		<p><b>Ultimate Holding Company</b></p> <p>A company will be known as an ultimate holding company if:</p> <p>i) that company has one or more subsidiary companies; and</p> <p>ii) that company is not a subsidiary of any other company.</p> <p><b>Immediate Holding Company</b></p> <p>A company which maintains the controlling interest in another company although the companies themselves are held by another entity, and the controlling company is the closest company to that company within the group of companies.</p>	-	-
F8	Carries out controlled transactions under sections 139 and 140A	<p>Enter '1' in the box for 'Yes' if the company carries out controlled transactions (refer to sections 139 and 140A of ITA 1967) during the year and fill in other information as required in the appendix.</p> <p>If there is no controlled transaction or not relevant, enter '2' in the box for 'No'.</p>	-	-

**INFORMATION ON CONTROLLED TRANSACTIONS**

**PART A: COMPANY INFORMATION**

1.	Are you required to prepare a Transfer Pricing Documentation?	1 = Yes      2 = No
2a	Manufacturing activities performed	1 = Yes      2 = No (if yes, fill in 2b)
2b	Characterization of manufacturing activity	1 = Toll manufacturer      2 = Contract manufacturer      3 = Full-fledge manufacturer 4 = Others
3a.	Distribution activities performed	1 = Yes      2 = No (if yes, fill in 3b)
3b.	Characterization of distribution activity	1 = Full-fledge distributor      2 = Commissionaire distributor      3 = Agent distributor 4 = Limited risk distributor      5 = Licensed distributor      6 = Others
4a.	Service activities performed	1 = Yes      2 = No (if yes, fill in 4b)
4b.	Characterization of service activity	1 = Management service provider      2 = IT service provider      3 = Treasury 4 = Others
5a.	Business restructuring during the basis period	1 = Yes      2 = No (if yes, fill in 5b)
5b.	State the nature of business restructuring	<input type="checkbox"/> 1 = Conversion of full-fledge manufacturer into contract/toll manufacturer <input type="checkbox"/> 2 = Conversion of contract/toll manufacturer into full-fledge manufacturer <input type="checkbox"/> 3 = Conversion of full-fledge distributor into limited risk/commissionaire/agent/licensed distributor <input type="checkbox"/> 4 = Conversion of limited risk/commissionaire/agent/licensed distributor into full-fledge distributor <input type="checkbox"/> 5 = Transfer of intellectual property rights to foreign associated person <input type="checkbox"/> 6 = Other
6a	Performed any research and development activity?	1 = Yes      2 = No (if yes, fill in 6b)
6b	State the types of R&D activity	<input type="checkbox"/> 1 = Systematic, investigative and experimental study that involves novelty Technical risk carried out in the field of science or technology with the object of acquiring new knowledge <input type="checkbox"/> 3 = Study for the production or improvement of materials, devices, products, produce, or processes <input type="checkbox"/> 4 = Others
7.	Do you own any trade/ brand name/ intellectual property?	1 = Yes      2 = No
8a.	Are you involved in any cash pooling activities?	1 = Yes      2 = No (if yes, fill in 8b below)
8b.	Role in the cash pooling activity	1 = cash pool leader      2 = cash pool member
9.	Has the company declared or paid any dividend?	1 = Yes      2 = No
10a.	Are you a PE as defined under the TP Rules?	1 = Yes      2 = No (if yes, fill in 10b)
10b.	Do you make any interest, royalties and service payments to your head office?	1 = Yes      2 = No (if yes, fill in B17 below)
11.	Are you involved in any Cost Contribution Arrangement (CCA)	1 = Yes      2 = No (if yes, fill in B15 below)

Item	Subject	Explanation		Working Sheet	Appendix
<b>PART B: CONTROLLED TRANSACTIONS</b>					
Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
B1	Sales				
B2	Purchases				
B3	Other income				
B4	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
B5	Management fees including fees / charges for financial, administrative, marketing and training services				
B6	Research and development				
B7	Advertisement, marketing and promotion (AMP)				
B8	Tangible assets				
B9	Rent / Lease of assets				
B10	Loans to associated person				
B11	Loans from associated person				
B12	Interest to associated person				
B13	Interest from associated person				
B13a	Interest from associated person remitted to Malaysia				
B14	Guarantee fee				
B15	Cost Contribution Arrangement (CCA) amount				
B16	Dividends				
B17	Payments to head office (only for PE):				
	i) Interest				
	ii) Royalties				
	iii) Service payments				
B18	Sale of IP				
B19	Others not specified above				

**PART A: COMPANY INFORMATION**

1.	<p><i>Are you required to prepare a Transfer Pricing Documentation?</i></p>	<p><i>With reference to the Income Tax (Transfer Pricing) Rules 2012 and Transfer Pricing Guidelines 2012 (as amended), a person who enters into a controlled transaction shall prepare a contemporaneous transfer pricing documentation.</i></p> <p><i>The transfer pricing documentation shall be prepared for the year in which a controlled transaction exists. Contemporaneous transfer pricing documentation means transfer pricing documentation which is brought into existence:-</i></p> <ul style="list-style-type: none"> <li><i>a) when a person is developing or implementing any controlled transaction; and</i></li> <li><i>b) where in a basis period for a year of assessment, the controlled transaction is reviewed and there are material changes, the documentation shall be updated prior to the due date for furnishing a return for that basis period for that year of assessment.</i></li> </ul> <p><i>The transfer pricing documentation includes contemporaneous transfer pricing documentation and the minimum contemporaneous transfer pricing documentation.</i></p> <p><i>If you are required to prepare the transfer pricing documentation, enter '1' in the box for 'Yes' and answer all the following questions. If you are not required to prepare a transfer pricing documentation, enter '2' and proceed to Part B.</i></p>	-	-
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Item	Subject	Explanation	Working Sheet	Appendix
2a.	Manufacturing activities performed	<p>Enter '1' in the box if you performed manufacturing activities. Enter '2' for 'No'.</p> <p>If Yes, and you are required to prepare a full TPD, fill in 2b.</p> <p>If Yes but you are only required to prepare a minimum TPD, please select "Others" in 2b.</p>	-	-
2b.	Characterization of manufacturing activity	<p>Select the character of the manufacturing activity performed by the company.</p> <p>1 = Toll manufacturer                  2 = Contract manufacturer                  3 = Full-fledge manufacturer                  4 = Others</p> <p>For guidance, generally:</p> <p>a. Toll manufacturer performs actual manufacturing process with little to no risks, has no inventory, no valuable intangibles, and holds no title to the raw materials, work-in-progress or the final product.</p> <p>b. Contract manufacturer assumes manufacturing functions on a contract basis for a principal company, and generally has title to finished products and buys raw materials.</p> <p>c. Full-fledge manufacturer assumes most functions, assets and risks associated with manufacturer's functions.</p>	-	-
3a.	Distribution activities performed	<p>Enter '1' in the box if you performed distribution activities. Enter '2' for 'No'.</p> <p>If Yes, and you are required to prepare a full TPD, fill in 3b.</p> <p>If Yes but you are only required to prepare a minimum TPD, please select "Others" in 3b.</p>	-	-
3b.	Characterization of distribution activity	<p>Select the character of the distribution activity performed by the company</p> <p>1 = Full-fledge distributor                  2 = Commissionaire distributor                  3 = Agent distributor                  4 = Limited risk distributor                  5 = Licensed distributor                  6 = Others</p> <p>For guidance, generally:</p> <p>a. Full-fledge distributor assumes most functions, assets and risks associated with distributor's functions.</p> <p>b. Commissionaire distributor sells products to customers under its own name, but for the benefit of its principal(s). Performs same functions as agent except the principal(s) is/are undisclosed.</p> <p>c. Agent distributor serves as an intermediary that operates on behalf of disclosed principal(s).</p> <p>d. Limited risk distributor (LRD) assumes distributions functions in its own name for a principal company and only borne limited risks.</p> <p>e. Licensed distributor is distributor who is granted the rights to distribute or sell products on behalf of the product owner(s).</p>	-	-
4a.	Service activities performed	<p>Enter '1' in the box if you performed service activities. Enter '2' for 'No'.</p> <p>If Yes, and you are required to prepare a full TPD, fill in 4b.</p> <p>If Yes but you are only required to prepare a minimum TPD, please select "Others" in 4b.</p>	-	-
4b.	Characterization of service activity	<p>Select the character of the service activity performed by the company</p> <p>1 = Management service provider                  2 = IT service provider                  3 = Treasury                  4 = Others</p> <p>For guidance, generally:</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		<p>a. Management service provider provides management or administrative services to other entities.</p> <p>b. IT service provider provides IT solutions and/or services to end users and other entities.</p> <p>c. Treasury provides financial services.</p>		
5a.	Business restructuring during the basis period	<p>For the purpose of this question, business restructuring may be defined as the redeployment of functions, assets (tangible and/or intangible) and risks to which a profit / loss potential may be attached.</p> <p>In this respect business restructurings undertaken by MNEs should not be confused with the ordinary acquisition of a business or an ongoing concern.</p> <p>However, it may be common to undertake a business restructuring of the supply chain operations of an MNE following an acquisition, divestiture of a business, or in response to a changing business environment.</p> <p>Enter '1' in the box if you perform any business restructuring during the basis period and enter '2' if it is not relevant.</p> <p>If yes, answer 5b below.</p>	-	-
5b.	State the nature of business restructuring	<p>Select the nature of business restructuring. You may select more than 1.</p> <p>1 = Conversion of full-fledge manufacturer into contract / toll manufacturer</p> <p>2 = Conversion of contract / toll manufacturer into full-fledge manufacturer</p> <p>3 = Conversion of full-fledge distributor into limited risk / commissionaire / agent / licensed distributor</p> <p>4 = Conversion of limited risk/commissionaire / agent / licensed distributor into full-fledge distributor</p> <p>5 = Transfer of intellectual property rights to foreign associated person</p> <p>6 = Other</p>	-	-
6a.	Performed any research and development (R&D) activity?	<p>Enter '1' in the box if you performed R&amp;D activity as defined in Section 2 of ITA 1967. Enter '2' for 'No'.</p> <p>If yes, answer 6b below.</p>	-	-
6b.	State the type of R&D activity	<p>Select the type and nature of the R&amp;D activity. You may select more than 1.</p> <p>1 = Systematic, investigative and experimental study that involves novelty</p> <p>2 = Technical risk carried out in the field of science or technology with the object of acquiring new knowledge</p> <p>3 = Study for the production or improvement of materials, devices, products, produce, or processes</p> <p>4 = Others</p>	-	-
7.	Do you own any trade/ brand name/ intellectual property?	<p>Enter '1' if you own any trade/ brand name/ intellectual property. Enter '2' if you do not own any trade/ brand name/ intellectual property or it's not relevant.</p>	-	-
8a.	Are you involved in any cash pooling activities?	<p>Cash pooling is the pooling of cash balances as part of a short term liquidity management arrangement. Depending on the particular arrangements in place, a cash pool can help to achieve more effective liquidity management, whereby reliance on external borrowing can be reduced or, where there is a cash surplus, an enhanced return may be earned on any aggregated cash balance.</p> <p>Enter '1' if you are involved in such cash pooling activities and enter '2' if it is not relevant.</p> <p>If yes, answer 8b below.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
8b.	Role in the cash pooling activity	A cash pool leader performs no more than a co-ordination or agency function with the master account being a centralised point for a series of book entries to meet the pre-determined target balances for the pool members. Given such a low level of functionality, the cash pool leader's remuneration as a service provider will generally be similarly limited.  ----- A cash pool member is likely to be participating in providing liquidity as part of a broader group strategy, an arrangement in which the member can have a credit or debit position, which may include among its aims a range of benefits that can only be achieved as part of a collective strategy involving the pool members, done for the benefit of all of the pool participants, and the membership of which is limited to entities within the MNE group. Pool participants deposit cash to the pool (or withdraw cash from the pool), and not to (or from) a particular cash pool member.	-	-
9.	Has the company declared or paid any dividend?	Based on the financial statements of the company, enter '1' if dividend has been paid or declared by the company. Enter '2' if it is not relevant.	-	-
10a.	Are you a PE as defined under the TP Rules?	The Income Tax (Transfer Pricing) Rules 2012 (TP Rules) defines a Permanent Establishment (PE) as a fixed place of business of a particular person through which the business of the person is wholly or partly carried on or a fixed place of business of another person, through which the particular person makes supplies, in which case the permanent establishment shall be treated as a distinct and separate enterprise from its head office and related branches.  Enter '1' if you are a PE. Enter '2' if you are not a PE.  If yes, answer 10b below.	-	-
10b.	Do you make any interest, royalties and service payments to your head office?	If you are a PE and you have made any interest, royalties and service payments to your head office, disclose the amounts in B17 below.  Enter '2' if you have not made any such payments.	-	-
11.	Are you involved in any Cost contribution arrangement (CCA)?	A Cost Contribution Arrangement (CCA) is a framework (in the form of contractual agreement) agreed among business enterprises to share the costs and risks of developing, producing, obtaining or supplying assets, services or rights, and to determine the nature and extent of the interests of each participant in those assets, services or rights.  Enter '1' if you are involved in any CCA and disclose the amounts in B15 below. Enter '2' if you are not involved in any CCA or it's not relevant.	-	-

**PART B: CONTROLLED TRANSACTIONS**

TRANSACTION	B1	Sales	This includes sales of merchandise and services. Amount for the whole basis period is taken into account.	-	-
	B2	Purchases	Purchases of goods and services related to the derivation of gross profit (GP).	-	-
	B3	Other income	Total amount of other income for the basis period except sales reported in B1 above. Example: Intra-group services, etc.	-	-
	B4	Payment on the use of intangibles	May be in the form of revenue or expense in nature and reported according to type of payment i. Royalties ii. License fees iii. Other payments [other than B4(i) and B4(ii)]	-	-
	B5	Management fees including fees / charges for financial, administrative,	State the amount incurred / received for the year.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
<b>T Y</b>	<i>marketing and training services</i>			
<b>P E</b>	<b>B6</b> <i>Research and development</i>	<i>State the amount incurred / received for the year.</i>	-	-
	<b>B7</b> <i>Advertisement , marketing and promotion (AMP)</i>	<i>State the amount incurred / received for the year.</i>	-	-
	<b>B8</b> <i>Tangible assets</i>	<i>State the amount received for the year.</i>	-	-
	<b>B9</b> <i>Rental / lease of assets</i>	<i>State the amount incurred / received for the year.</i>	-	-
	<b>B10</b> <i>Loans to associated person</i>	<i>Brought forward balance of loan amount <b>plus</b> total amount of loans given during the basis period.</i> <ul style="list-style-type: none"> <li>• <i>Loan refers to financial assistance disclosed as loan in the financial statements.</i></li> <li>• <i>Excludes any payment received within the year related to the loans.</i></li> </ul>	-	-
	<b>B11</b> <i>Loans from associated person</i>	<i>Brought forward balance of loan amount <b>plus</b> total amount of loans received during the basis period.</i> <ul style="list-style-type: none"> <li>• <i>Loan refers to financial assistance disclosed as loan in the financial statements.</i></li> <li>• <i>Excludes any payment made within the year related to the loans.</i></li> </ul>	-	-
	<b>B12</b> <i>Interest to associated person</i>	<i>Total amount of interest paid / payable (incurred) during the basis period.</i>	-	-
	<b>B13</b> <i>Interest from associated person</i>	<i>Total amount of interest received / receivable during the basis period.</i>	-	-
	<b>B13a</b> <i>Interest from associated person remitted to Malaysia</i>	<i>Total amount of interest received and remitted to Malaysia during the basis period from associated person outside Malaysia.</i>	-	-
	<b>B14</b> <i>Guarantee fee</i>	<i>State the amount incurred / received for the year.</i>	-	-
	<b>B15</b> <i>Cost contribution arrangement (CCA) amount</i>	<i>Includes the amount for buy in, buy out and contribution. Refer to Chapter VII of the Transfer Pricing Guidelines.</i>	-	-
	<b>B16</b> <i>Dividends</i>	<i>State the amount incurred / received for the year.</i>	-	-
	<b>B17</b> <i>Payments to head office (only for PE):</i>	<i>State the amount incurred for the year and reported according to type of payment</i> <ul style="list-style-type: none"> <li><i>i. Interest</i></li> <li><i>ii. Royalties</i></li> <li><i>iii. Service payments</i></li> </ul>	-	-
	<b>B18</b> <i>Sale of Intangible Property (IP)</i>	<i>State the amount received for the year.</i>	-	-
	<b>B19</b> <i>Others not specified above</i>	<i>Any other controlled transaction not listed above under B1 to B18. Please indicate the item type if there is only one (1) type of controlled transaction to be entered in this item.</i>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
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**F9** Receives income from sources outside Malaysia which is exempted from tax

Enter '1' in the box for 'Yes' if the company receives income from sources outside Malaysia which is exempted from tax, and also complete other information as required in the appendix. Refer to Appendix E for the country code. Refer to the notes provided for the relevant columns as a guide to complete the appendix.

Enter '2' in the box for 'No' if not relevant.

RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							
No.	Country	Received From Related Entity(ies)	Type of Income <sup>1</sup>	Tax Paid In The Country Of Origin	Headline Tax Rates In The Country Of Origin <sup>3</sup>	Amount Of Tax Charged In The Country Of Origin <sup>4</sup>	Amount of Income Remitted
	(Use country code)	(Enter: 1 = Yes 2 = No)		(Enter: 1 = Yes 2 = No <sup>2</sup> )	(%)	(RM)	(RM)
(i)							
(ii)							
(iii)							
(iv)							
(v)							
RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							

**Notes:**

<sup>1</sup> Type of Income:  
 (a) Dividends  
 (b) Capital gains

<sup>2</sup> Tax not paid in the country of origin due to enjoying tax incentives or dividends paid from Capital Gains / Underlying Profit (for companies / LLPs) / tax consolidated regime.

<sup>3</sup> The headline tax rate in the country of origin refers to the highest corporate tax rate in the country of origin in a year in which the foreign dividend is received in Malaysia. The headline tax rate must be at least 15% to qualify for exemption for dividend income.

<sup>4</sup> The amount of tax charged in the country of origin in respect of the part of income remitted to Malaysia. Use the foreign currency exchange rate on the date of remittance of income is made to fill in this item.

**F10** Subject to interest restriction under section 140C

Enter '1' in the box for 'Yes' if the company is subject to interest restriction under section 140C, and also complete the information as required in the following table.

Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward

Enter '2' in the box for 'No' if not relevant.

Amount of tax – EBITDA

Tax Computation - EBITDA refers to the formula as stated in the Income Tax (Restriction On Deductibility Of Interest) Rules 2019. Examples on computations can be referred to in the Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967] (only in English version) at the IRBM Official Portal:  
[http://lampiran1.hasil.gov.my/pdf/pdfam/RDIG\\_05072019.pdf](http://lampiran1.hasil.gov.my/pdf/pdfam/RDIG_05072019.pdf)  
 or  
 Home Page > International > Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967]

Interest expense subject to section 140C

Interest expense under section 140C is as defined in subsection 140C(3) where 'interest expense' means:  
 a) Interest on all forms of debt; or  
 b) Payments economically equivalent to interest (excluding expenses incurred in connection with the raising of finance)

Please refer to paragraphs 3.5, 3.6, 3.7 and 3.9 in the mentioned Guidelines.

Interest expense restricted

The maximum amount of interest referred to in section 140C of ITA 1967 shall be an amount equal to:

$$20\% \times \left[ \text{Amount of tax-EBITDA from each source consisting of a business} \right]$$

Item	Subject	Explanation	Working Sheet	Appendix
	Balance carried forward  -----	Interest expense which is in excess of the maximum amount of interest shall be allowed to be carried forward and deducted against the adjusted income for subsequent years of assessment subject to the maximum amount of interest for the relevant year notwithstanding that the company has no interest expense for any subsequent year of assessment, until the whole amount of that excess has been fully utilized.	-	-
F11a	Has Advance Ruling	Enter '1' ('Yes') if there is advance ruling issued in relation to the declaration in this return form, and also complete items F11b and F11c.  Enter '2' ('No') if the advance ruling applied for, is not / has not yet been issued or if not applicable.  Please refer to the Advance Ruling Guidelines at the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> .	-	-
F11b	Compliance with Advance Ruling	Fill in this item only if F11a = '1' ('Yes').  If there is compliance with the advance ruling with respect to the declaration in this return form, enter '1' ('Yes') or enter '2' ('No') if not complied with.	-	-
F11c	Material difference in arrangement	Complete this item only if F11a = '1' ('Yes'). Enter '1' ('Yes') if there is material difference in the arrangement of the advance ruling in relation to the declaration in this return form. If there is no material difference, enter '2' ('No').	-	-
F12a	Has Advance Pricing Arrangement	Enter '1' ('Yes') if there is advance pricing arrangement issued in relation to the declaration in this return form, and also complete items F12b and F12c.  Enter '2' ('No') if the advance pricing arrangement applied for, is not / has not yet been issued or if not applicable.  Please refer to the Advance Pricing Arrangement Guidelines at the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> .	-	-
F12b	Compliance with Advance Pricing Arrangement	Fill in this item only if F12a = '1' ('Yes').  If there is compliance with the advance pricing arrangement pertaining to the declaration in this return form, enter '1' ('Yes').  If not complied with, enter '2' ('No').	-	-
F12c	Material difference in arrangement	Complete this item only if F12a = '1' ('Yes'). Enter '1' ('Yes') if there is material difference in the arrangement of the advance pricing arrangement in relation to the declaration in this return form.  If there is no material difference, enter '2' ('No').	-	-
F13	Financial Particulars of Company  Fill in the financial information of the company in the appendix provided.		-	-



Item	Subject	Explanation	Working Sheet	Appendix
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FINANCIAL PARTICULARS OF COMPANY [ MAIN BUSINESS ]				
Business code				
Type of business activity				
<b>BALANCE SHEET</b>				
<b>TRADING PROFIT AND LOSS ACCOUNT</b>			<b>FIXED ASSETS:</b>	
Sales / turnover	.00		Motor vehicles	.00
<b>LESS:</b>			Plant and machinery	.00
Opening stock	.00		Land and buildings	.00
Purchases	.00		Other fixed assets	.00
Cost of production	.00		<b>TOTAL FIXED ASSETS</b>	.00
Closing stock	.00		Total cost of fixed assets acquired in the basis period	.00
Cost of sales	.00		Investments	.00
	▲ (Enter 'x' if value is negative)		<b>CURRENT ASSETS:</b>	
<b>GROSS PROFIT / LOSS</b>	.00		Trade debtors	.00
	▲ (Enter 'x' if value is negative)		Sundry debtors	.00
Foreign currency exchange gain	.00		Stock	.00
Other business income	.00		Loans to directors	.00
Other income	.00		Cash in hand and cash at bank	.00
Non-taxable profits	.00			▲ (Enter 'x' if value is negative)
<b>EXPENDITURE:</b>			Other current assets	.00
Interest	.00		<b>TOTAL CURRENT ASSETS</b>	.00
Professional, technical, management and legal fees	.00		<b>TOTAL ASSETS</b>	.00
Technical fee payments to non-resident recipients	.00		<b>LIABILITIES AND OWNERS' EQUITY</b>	
Contract payments	.00		<b>CURRENT LIABILITIES:</b>	
Directors' fee	.00		Loans and overdrafts	.00
Salaries and wages	.00		Trade creditors	.00
Cost of Employee Stock Options	.00		Sundry creditors	.00
Royalties	.00		Loans from directors	.00
Rental / lease	.00		Other current liabilities	.00
Maintenance and repairs	.00		<b>TOTAL CURRENT LIABILITIES</b>	.00
Research and development	.00		Long-term liabilities	.00
Promotion and advertisement	.00		<b>TOTAL LIABILITIES</b>	.00
Travelling and accommodation	.00		<b>SHAREHOLDERS' EQUITY:</b>	
Foreign currency exchange loss	.00		Paid-up capital	.00
Other expenditure	.00		Profit and loss appropriation account	.00
<b>TOTAL EXPENDITURE</b>	.00			▲ (Enter 'x' if value is negative)
<b>NET PROFIT / LOSS</b>	.00		Reserve account	.00
	▲ (Enter 'x' if value is negative)			▲ (Enter 'x' if value is negative)
Non-allowable expenses	.00		<b>TOTAL EQUITY</b>	.00
				▲ (Enter 'x' if value is negative)
			<b>TOTAL LIABILITIES AND EQUITY</b>	.00
				▲ (Enter 'x' if value is negative)

Business code Refer to Appendix G for the business code. - G

If there is more than one main business, enter the business code for the business with the highest turnover.

For dormant companies (including companies which have never or not yet commenced operations), enter the business code as registered with the Companies Commission of Malaysia.

Type of business activity Specify the type of activity of the business concerned in the box provided. - -

Item	Subject	Explanation	Working Sheet	Appendix
	Sales / turnover	Total gross income of the main business including accrued income. Enter '0' if no income.	-	-
	Opening stock	Opening stock of finished goods as per Trading Account.	-	-
	Purchases	Total gross purchases <b>less</b> discounts, returns outwards and rebate.	-	-
	Cost of production	Cost of production from Manufacturing Account.	-	-
	Closing stock	Opening stock of finished goods as per Trading Account.	-	-
	Cost of sales	(Opening stock <b>plus</b> Purchases <b>plus</b> Cost of production) <b>less</b> Closing stock. Enter '0' if none.	-	-
	GROSS PROFIT / LOSS	Sales / turnover <b>less</b> Cost of sales. Indicate 'X' in the box provided if the value is negative (loss).	-	-
	Foreign currency exchange gain	Total foreign currency exchange gain as per Profit and Loss Account.	-	-
	Other business income	Total net income from other business sources.	-	-
	Other income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income / gains and income under subsection 4(f) of ITA 1967.  The amount of grants / subsidies / grants received from the government shall be reported in this column. Such reporting is in line with MFRS 120 Accounting for Government Grants and Disclosure of Government Assistance under the paragraph of Presentation of grants related to income.	-	-
	Non-taxable profits	This item takes into account unrealised profits, capital gains and non-taxable portion of extraordinary / gains. This excludes tax exempt income.	-	-
	<b>EXPENDITURE:</b>		-	-
	Interest	Total interest expense excluding hire-purchase interest and interest on lease.	-	-
	Professional, technical, management and legal fees	Total payments made as per Profit and Loss Account.	-	-
	Technical fee payments to non-resident recipients	Total payments made as per Profit and Loss Account.	-	-
	Contract payments	Amount of contract payments claimed in the Profit and Loss Account. This excludes contract payments classified as cost of sales.	-	-
	Directors' fee	Amount of directors' fee payment claimed in the Profit and Loss Account.	-	-
	Salaries and wages	This includes bonuses, allowances, overtime pay and leave pay as per Profit and Loss Account.	-	-
	Cost of Employee Stock Options	Total cost as per Profit and Loss Account.	-	-
	Royalties	Gross amount before deduction of withholding tax.	-	-
	Rental / lease	Total paid for rental of premises, land, motor vehicles, equipment, other rental and leases claimed in the Profit and Loss Account.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
	Maintenance and repairs	Amount claimed as per Profit and Loss Account.	-	-
	Research and development		-	-
	Promotion and advertisement		-	-
	Travelling and accommodation		-	-
	Foreign currency exchange loss	Total foreign currency exchange loss as per Profit and Loss Account.	-	-
	Other expenditure	Total of all expenses claimed in the Profit and Loss Account other than those stated above.	-	-
	TOTAL EXPENDITURE	Total expenses as mentioned above (from <i>Interest</i> to <i>Other expenditure</i> ).		
	NET PROFIT / LOSS	Net profit or loss as per Profit and Loss Account. Indicate 'X' if the value is negative.	-	-
	Non-allowable expenses	Total expenses NOT allowed in the computation of income tax under existing tax regulations and tax treatment.	-	-
	<b>FIXED ASSETS:</b>		-	-
	Motor vehicles	Net book value as per Balance Sheet.	-	-
	Plant and machinery	Net book value as per Balance Sheet.	-	-
	Land and buildings		-	-
	Other fixed assets		-	-
	TOTAL FIXED ASSETS	The sum of all the fixed assets as mentioned above (from <i>Motor vehicles</i> to <i>Other fixed assets</i> ).	-	-
	Total cost of fixed assets acquired in the basis period	Only the total cost of fixed assets acquired in the basis period is taken into account in this item. If the fixed asset is acquired through hire-purchase or finance lease, state the principal amount paid only.	-	-
	Investments	Cost of investments and fixed deposits.	-	-
	<b>CURRENT ASSETS:</b>		-	-
	Trade debtors	Trade debtors as per Balance Sheet.	-	-
	Sundry debtors	Other debtors as per Balance Sheet but does not include loans to directors.	-	-
	Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.	-	-
	Loans to directors	Amount as per Balance Sheet.	-	-
	Cash in hand and cash at bank		-	-
	Other current assets	Current assets other than as mentioned above.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
	TOTAL CURRENT ASSETS	Total of current assets as mentioned above (from <i>Trade debtors</i> to <i>Other current assets</i> ).	-	-
	TOTAL ASSETS	Total Fixed Assets <b>plus</b> Investments <b>plus</b> Total Current Assets.	-	-
	<b>LIABILITIES AND OWNERS' EQUITY</b>		-	-
	<b>CURRENT LIABILITIES:</b>		-	-
	Loans and overdrafts	Short-term such as bank overdrafts, banker's acceptance, trust receipts and so forth.	-	-
	Trade creditors	Total amount from the purchase of merchandise and receipt of services.	-	-
	Sundry creditors	Creditors other than <i>Trade Creditors</i> and <i>Loans from directors</i> .	-	-
	Loans from directors	Balance as per Balance Sheet.	-	-
	Other current liabilities	Current liabilities other than as mentioned above.	-	-
	TOTAL CURRENT LIABILITIES	The total amount of all current liabilities as mentioned above (from <i>Loans and overdrafts</i> to <i>Other current liabilities</i> ).	-	-
	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.	-	-
	TOTAL LIABILITIES	Total Current Liabilities <b>plus</b> Long-term liabilities.	-	-
	<b>SHAREHOLDERS' EQUITY:</b>		-	-
	Paid-up capital	Paid issued capital.	-	-
	Profit and loss appropriation account	Balance in the Profit and Loss Appropriation Account including retained profits as per Balance Sheet.	-	-
	Reserve account	This includes all reserve accounts except retained profits	-	-
	TOTAL EQUITY	Sum of <i>Paid-up capital</i> to <i>Reserve account</i> .	-	-
	TOTAL LIABILITIES AND EQUITY	Total Liabilities <b>plus</b> Total Equity.	-	-
F14	Has subsidiary company(ies) or related company(ies) in the Federal Territory of Labuan	Labuan entities specified in the Schedule to section 2B of the Labuan Business Activity Tax Act 1990 are: i) Labuan company (Labuan Companies Act 1990); ii) Labuan foundation (Labuan Foundations Act 2010); iii) Labuan Islamic foundation (Labuan Islamic Financial Services and Securities Act 2010); iv) Labuan Islamic partnership (Labuan Islamic Financial Services and Securities Act 2010); v) Labuan limited partnership (Labuan Limited Partnerships and Limited Liability Partnerships Act 2010); vi) Labuan limited liability partnership (Labuan Limited Partnership and Limited Liability Partnerships Act 2010); vii) Labuan Islamic trust (Labuan Islamic Financial Services and Securities Act 2010); viii) Labuan trust (Labuan Trusts Act 1996); ix) Malaysian Islamic bank licensee (Labuan Islamic Financial Services and Securities Act 2010);	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		x) Malaysian bank licensee (Labuan Financial Services and Securities Act 2010); xi) Any Labuan financial institution (Labuan Financial Services Authority Act 1996); and Any person declared by the Minister to be a Labuan entity under subsection 2B(2) of the LBATA 1990.  Enter '1' in the box for 'Yes' if the company has a subsidiary or related company in the Federal Territory of Labuan; and also complete the information as required in the appendix provided.  Enter '2' in the box for 'No' if there is no subsidiary or related company in the Federal Territory of Labuan, or not relevant.		

PARTICULARS OF LABUAN ENTITIES				
No.	Name	Registration No.	Income Tax No.	Transaction With Related Company
	(F14a)	(F14b)	(F14c)	(Enter '1' = Yes or '2' = No) (F14d)
i.				
ii.				
iii.				
iv.				
v.				
vi.				
vii.				
viii.				
ix.				
x.				

F15	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)	If the company makes a payment that is exempted from the provisions of paragraph 39(1)(r) to a Labuan entity, fill in '1' in the box for 'Yes' and also complete the information as required in the appendix provided.  Enter '2' in the box for 'No' if no payment is made to the Labuan entity that is exempt from the provisions of paragraph 39(1)(r) or is not applicable.  For more information, refer to:  ~ Exemption of Malaysian residents from the provisions of paragraph 39(1)(r) under the Income Tax (Exemption) (No. 11) Order 2021 [P.U. (A) 425/2021]; ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 (Amendment) 2020 [P.U.(A) 376/2020]; and ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 [P.U.(A) 375/2018].		
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**PART G: OTHER PARTICULARS**

Item	Subject	Explanation	Working Sheet	Appendix
G1	Chargeable income of preceding year not declared (if any)	Enter the type of income, year of assessment and amount in the boxes provided.  Working Sheet HK-J can be used as a guide for the purpose of record-keeping. The relevant tax computation should be kept for IRBM's revision purposes, if required.	HK-J	-

Item	Subject	Explanation	Working Sheet	Appendix
G2	Made payments in the basis period which are subject to withholding tax under sections 107A, 107D, 109, 109A, 109B, 109E, 109F and 109G	<p>Enter '1' in the box for 'Yes' if the company made payments in the basis period which are subject to withholding tax under sections 107A, 107D, 109, 109A, 109B, 109E, 109F and 109G.</p> <p>Enter '2' in the box for 'No' if not relevant.</p> <p>Working Sheet HK-M can be used as a guide for record-keeping.</p> <p>Types of withholding tax are as follows:</p> <p><b>Withholding tax under section 107A</b></p> <p>Amount paid to the non-resident contractor for services under the contract.</p> <p>Withholding tax rate:                      10% on the gross amount [paragraph 107A(1)(a)]  <i>Add</i>                      3% on the gross amount [paragraph 107A(1)(b)]</p> <p>(Regulations and procedures regarding its remittance to the Collections Unit / Branch of IRBM has to be complied).</p> <hr/> <p><b>Tax deduction of 2% under section 107D</b></p> <p>Payments made in cash by the paying company to appointed agents, dealers or distributors who are resident individuals.</p> <p>Withholding tax rate:</p> <p>Tax deductions at a rate of 2% is applicable for payment made in the form of cash to agents, distributors or distributors in the current year.</p> <p>Such tax deduction is only applicable if the total amount of payment, whether in cash or non-cash, made by the paying company to the agents, dealers or distributors in the <b>previous year</b> exceeds RM100,000.</p> <hr/> <p><b>Withholding tax under section 109</b></p> <p>Interest or royalties paid to a non-resident.</p> <p>Tax rate as in Part II Schedule 1 of ITA 1967                      Interest - 15% on the gross amount                      Royalties - 10% on the gross amount                      except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).</p> <hr/> <p><b>Withholding tax under section 109A</b></p> <p>Payments made to public entertainers for services rendered in Malaysia.</p> <p>The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.</p> <hr/> <p><b>Withholding tax under section 109B</b></p> <p>Special classes of payment under section 4A of ITA 1967 made to non-resident persons.</p> <p>The tax rate stipulated in Part V Schedule 1 of ITA 1967 is 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).</p> <hr/> <p><b>Withholding tax under section 109E</b></p> <p>Payments made to the following participants according to the tax rates as in Part XI Schedule 1 of ITA 1967:</p> <ul style="list-style-type: none"> <li>• 8% on the gross amount of income distributed / credited to a participant other than a participant which is a resident company.</li> </ul>	HK-M	-

Item	Subject	Explanation	Working Sheet	Appendix						
		<ul style="list-style-type: none"> <li>25% on the gross amount of income distributed / credited to a participant which is a non-resident company.</li> </ul> <hr/> <p><b>Withholding tax under section 109F</b>                      Payments made to non-resident persons.                      Tax rate as in Part XIII Schedule 1 of ITA 1967 is 10% on the gross amount of gains or profits falling under paragraph 4(f) which is derived from Malaysia.</p> <hr/> <p><b>Withholding tax under section 109G</b>                      Contribution withdrawn by an individual (contributor) from a Private Retirement Scheme before reaching the age of 55 years shall be taxed at the rate of 8% on the amount of contribution withdrawn (Part XVI Schedule 1 of ITA 1967) EXCEPT by reason of:-</p> <ul style="list-style-type: none"> <li>~ permanent total disability</li> <li>~ serious disease</li> <li>~ mental disability</li> <li>~ death</li> <li>~ permanently leaving Malaysia</li> <li>~ healthcare – With effect from 1 January 2020</li> <li>~ housing (Criteria set out in the Securities Commission guideline must be complied) - With effect from 1 January 2020</li> <li>~ withdrawals up to RM1,500 - From 30 April 2020 to 31 December 2020 [P.U. (A) 153/2020]</li> </ul>								
G3a	Disposal of asset under the Real Property Gains Tax Act 1976	Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' in the box for 'Yes' if there is disposal of asset, and also complete item G3b. Enter '2' for 'No' if not applicable.	-	-						
G3b	Disposal declared to LHDNM	Enter '1' in the box for 'Yes' if the disposal has been declared to IRBM or '2' if not. If not yet declared, contact the IRBM branch which handles the income tax file of the disposer. Further details are available from the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> .	-	-						
G4a	Carry on e-Commerce	Enter '1' in the box for 'Yes' if the company sells any goods or renders any service online. If 'Yes', also complete item G4b. Enter '2' if the company does not carry on any e-Commerce business, or not relevant. A company is considered to be engaged in e-commerce business if the business operations are included in the e-commerce business model as in the table below. This business model is a general guide for taxpayers.	-	-						
		<table border="1"> <thead> <tr> <th>e-Commerce Business Model</th> <th>Descriptions</th> <th>Examples</th> </tr> </thead> <tbody> <tr> <td>1. Perform transactions for the sale of goods or services through online.</td> <td>                     Sales transaction on goods and services performed online that fulfilled the following criteria:                      a. Using electronic / internet network for the purpose of making and                 </td> <td>                     a. Business that use:                      i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram and etc;                      ii. e-Commerce Platform                 </td> </tr> </tbody> </table>	e-Commerce Business Model	Descriptions	Examples	1. Perform transactions for the sale of goods or services through online.	Sales transaction on goods and services performed online that fulfilled the following criteria: a. Using electronic / internet network for the purpose of making and	a. Business that use: i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram and etc; ii. e-Commerce Platform		
e-Commerce Business Model	Descriptions	Examples								
1. Perform transactions for the sale of goods or services through online.	Sales transaction on goods and services performed online that fulfilled the following criteria: a. Using electronic / internet network for the purpose of making and	a. Business that use: i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram and etc; ii. e-Commerce Platform								

Item	Subject	Explanation	Working Sheet	Appendix
		receiving orders; b. Payment and delivery of goods or services can be done online or offline.	e.g.: Lazada, Shopee, Zalora, e-Bay, and etc; iii. e-Commerce website; iv. Other mediums that not mentioned above.  b. Online service providers / consultations such as online learning, health consultations and lifestyle, e-book services and others. (e.g.: www.doctoroncall.com.my/).	
	2. App stores / play stores / website	a. Provider of Apps Store / Play Store / website that enable the user to subscribe, place order or generate income through the online platform.  b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online.	a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.  b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.	
	3. Online advertising	Using the Internet as an advertising medium for promoting products or services to customers.	a. Advertisers and search engine ads e.g.: Google AdSense, Facebook Ads, Blog, Instagram Ads, and etc.  b. Users that generate income through the online platform	



Item	Subject	Explanation	Working Sheet	Appendix
			e.g.: Youtube, Tik Tok, Facebook, Instagram paid review, online games, and etc	
	4. Cloud computing	Provision of standardised, configurable, on demand, online computer services which can include computing, storage, software, data management, using shared physical and virtual resources. Users can access the services using various types of device provided that they have internet connection	<p>a. Infrastructure-as-a-service e.g.: Amazon Web Services, Windows Azure, Google Compute Engine, Rackspace Open Cloud IBM SmartCloud Enterprise and etc.</p> <p>b. Platform-as-a-service e.g.: Window Azure, Google App Engine, Force.com and etc.</p> <p>c. Content-as-a-service e.g.: Spotify, Netflix and etc.</p> <p>d. Data-as-a-service e.g.: BrightPlanet DaaS Platform, ATTOM Daas Platform, Third Eye Data, ScaleFocus, ScienceSoft and etc.</p> <p>e. Software-as-a-service e.g.: Microsoft 365, Google Workspace, Adobe Creative Cloud and etc.</p>	
	5. Payment services	Providers of online payment services that involve online transactions by buyers and sellers.	Online payment platform providers such as MOLPay, Ipay88, Boost and etc.	
	6. Digital currency / token	Selling, buying or mining or digital tokens.	Digital currency e.g.: Bitcoin, Ripple, Ethareum, and etc.	

Item	Subject	Explanation	Working Sheet	Appendix
		For more information, please refer to the Guidelines on Taxation of Electronic Commerce Transactions dated 13th May 2019 that is accessible on the Official Website of IRBM, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> .		
G4b	Website / social media address	Referring to the address of the website / social media that is used to conduct the business (if any).	-	-
G5a	Subject to Income Tax (Country-by-Country Reporting) Rules 2016	<p>Enter '1' if the company is the constituent entity of MNE group subject to Income Tax (Country-by-Country Reporting) Rules 2016 and the Income Tax (Country-by-Country Reporting) (Amendment) Rules 2017.</p> <p>Enter '2' for 'No' if not applicable</p> <p>If G5a = '1' ('Yes'), also complete item G5b.</p> <p>Constituent entity means:</p> <ul style="list-style-type: none"> <li>a) Any separate business unit of MNE group that is included in the consolidated financial statements of the MNE group or would be so included if equity interests in such business unit were traded on a public securities exchange;</li> <li>b) Any separate business unit that is excluded solely on grounds of size or materiality from the MNE group's consolidated financial statements;</li> <li>c) Any permanent establishment of any separate business unit of the MNE group mentioned in paragraph (a) or (b), provided that the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes.</li> </ul> <p>For further information, please refer to:</p> <ul style="list-style-type: none"> <li>~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-to-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017).</li> <li>~ Law and regulations and guidelines related CbCR reporting at IRBM Official Portal: <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; <i>International</i></li> </ul>	-	-
G5b	Subject as a reporting entity / non-reporting entity	<p>Any constituent entity of a MNE group subject to subparagraph 6(1) or subparagraph 6(2) of the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) Rules 2017 shall inform the identity and tax residence of the reporting entity.</p> <p>Enter '1' if the company is the constituent entity and subject as a reporting entity, then complete the required information in the appendix provided.</p> <p>Enter '2' if the company is a non-reporting entity and then complete the required information in the appendix provided.</p> <p>Reporting entity refers to ultimate holding entity or surrogate holding entity.</p> <p>Non-reporting entity refers to a constituent entity of an MNE Group resident in Malaysia or a permanent establishment in Malaysia which is not a reporting entity.</p> <p>For further information, please refer to:</p> <ul style="list-style-type: none"> <li>~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-to-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017).</li> </ul>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
	~	Law and regulations and guidelines related CbCR reporting at IRBM Official Portal: <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> > International		

Notification As A Reporting Entity:

Fill in the Notification as a Reporting Entity in the appendix provided.

**PEMBERITAHUAN SEBAGAI ENTITI PELAPOR / NOTIFICATION AS A REPORTING ENTITY**

Pemberitahuan sebagai entiti pelapor di bawah Kaedah-Kaedah Cukai Pendapatan (Pelaporan Mengikut Negara) 2016.  
Notification as a reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016.

1. Nama syarikat  
Name of company

2. No. rujukan (No. pendaftaran)  
Reference no. (Registration no.)

3. No. cukai pendapatan  
Income tax no.

4. Alamat e-mel CbCR  
CbCR e-mail address

5. Nama Kumpulan MNE  
Name of MNE Group

6. Tempoh perakaunan dari  
Accounting period from 

--	--	--	--	--	--	--	--	--	--

hingga to

--	--	--	--	--	--	--	--	--	--

7. Bilangan entiti konstituen di dalam Malaysia  
Number of constituent entities in Malaysia

8. Bilangan entiti konstituen di luar Malaysia  
Number of constituent entities outside Malaysia

9. Status entiti pelapor  
Status of reporting entity  1 = Entiti pemegang muktamad, atau  
Ultimate holding entity, or

2 = Entiti pemegang pengganti  
Surrogate holding entity

Jika '2' isi juga Ruang 10 / If '2' complete Item 10

10. Maklumat entiti pemegang muktamad  
Ultimate holding entity information

1 = Maklumat sama seperti F7a, atau  
Same as F7a

2 = Maklumat selain F7a  
Other than F7a

a) Nama entiti pemegang muktamad  
Name of ultimate holding entity

b) Negara mastautin  
Country of residence 

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 Gunakan kod negara  
Use country code

1.	Name of company	Name of company as per item 1 of Basic Particulars of Form C.	-	-
2.	Reference no. (Registration no.)	Reference no. (Registration no.) as per item 2 of Basic Particulars of Form C.	-	-
3.	Income tax no.	Income tax no. as per item 3 of Basic Particulars of Form C.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
4.	CbCR e-mail address	CbCR Group e-mail address used to register in the Hasil International Data Exchange Facility (HiDEF) Portal.	-	-
5.	Name of MNE Group	Name of the MNE Group (if any). MNE Group means a collection of enterprises related through ownership or control such that it is required to prepare consolidated financial statements for financial reporting purposes under the applicable accounting principles or would be so required if equity interest in any of its enterprises were traded on a public securities exchange which includes —  a) two or more enterprises the tax residence for which is in different jurisdictions; or  b) an enterprise that is resident in Malaysia and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, or is resident in another jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in Malaysia;	-	-
6.	Accounting period	Opening and closing date of the reporting entity's accounting period.	-	-
7.	Number of constituent entities in Malaysia	Total number of constituent entities resident in Malaysia.	-	-
8.	Number of constituent entities outside Malaysia	Total number of constituent entities resident outside Malaysia.	-	-
9.	Status of reporting entity	Enter '1' = if the reporting entity is the ultimate holding entity; or Enter '2' = if the reporting entity is the surrogate holding entity If '2', complete item 10.	-	-
10.	Information of ultimate holding entity	Enter either: '1' = The Ultimate holding entity is the same as item F7a in appendix of item F7; or '2' = The Ultimate holding entity is other than item F7a in appendix of item F7. If '2', complete item 10a and 10b	-	-
10a.	Name of ultimate holding entity	Name of the ultimate holding entity.	-	-
10b.	Country of residence	Refer to Appendix E for country code.	-	E

Item	Subject	Explanation	Working Sheet	Appendix
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Notification As A Non-Reporting Entity:

Fill in the Notification as a Non-Reporting Entity in the appendix provided.

PEMBERITAHUAN SEBAGAI BUKAN ENTITI PELAPOR / NOTIFICATION AS A NON-REPORTING ENTITY	
Pemberitahuan sebagai bukan entiti pelapor di bawah Kaedah-Kaedah Cukai Pendapatan (Pelaporan Mengikut Negara) 2016. <i>Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016.</i>	
Nama syarikat <i>Name of company</i>	<input style="width: 100%;" type="text"/>
No. rujukan (No. pendaftaran) <i>Reference no. (Registration no.)</i>	<input style="width: 100%;" type="text"/>
No. cukai pendapatan <i>Income tax no.</i>	<input style="width: 100%;" type="text"/>
Alamat e-mel <i>E-mail address</i>	<input style="width: 100%;" type="text"/>

**MAKLUMAT ENTITI PELAPOR  
PARTICULARS OF REPORTING ENTITY**

1. Maklumat entiti pelapor sama seperti F7a  
*Reporting entity information is the same as F7a*

1 = Ya / Yes  
 2 = Tidak / No

2. Nama entiti pelapor  
*Name of reporting entity*

3. Negara mastautin  
*Country of residence*

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Gunakan kod negara  
*Use country code*

4. No. cukai pendapatan  
*Income tax no.*

5. Tempoh perakaunan entiti pelapor  
*Accounting period of reporting entity*

dari *from* hh-bb-tttt  
dd-mm-yyyy  hingga *to* hh-bb-tttt  
dd-mm-yyyy

6. Nama Kumpulan MNE  
*Name of MNE Group*

7. Status entiti pelapor  
*Status of reporting entity*

1 = Entiti pemegangan muktamad, atau  
*Ultimate holding entity, or*

2 = Entiti pemegangan pengganti  
*Surrogate holding entity*

Name of company	Name of company as in item 1 of Basic Particulars of Form C.	-	-
Reference no. (Registration no.)	Reference no. (Registration no.) as in item 2 of Basic Particulars of Form C.	-	-
Income tax no.	Income tax no. as in item 3 of Basic Particulars of Form C.	-	-
E-mail address	Registered email address of the constituent entity.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
<b>PARTICULARS OF REPORTING ENTITY</b>				
1.	Reporting Entity information is the same as F7a	Enter either: '1' = Yes '2' = No  If '2', complete item 2.	-	-
2.	Name of reporting entity	Name of the reporting entity.	-	-
3.	Country of residence	Refer to Appendix E for country code.	-	E
4.	Income tax no.	Income tax number of the reporting entity.	-	-
5.	Accounting period	Opening and closing date of the reporting entity's accounting period.	-	-
6.	Name of MNE Group	Name of the MNE Group (if any). MNE Group means a collection of enterprises related through ownership or control such that it is required to prepare consolidated financial statements for financial reporting purposes under the applicable accounting principles or would be so required if equity interest in any of its enterprises were traded on a public securities exchange which includes—  a) two or more enterprises the tax residence for which is in different jurisdictions; or  b) an enterprise that is resident in Malaysia and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, or is resident in another jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in Malaysia.	-	-
7.	Status of reporting entity	Enter '1' = if the reporting entity is the ultimate holding entity; or  Enter '2' = if the reporting entity is the surrogate holding entity.	-	-
G6	Has financial account(s) at financial institution(s) outside Malaysia	Enter '1' if the company owning a "financial account(s)" at financial institution(s) outside Malaysia or '2' if there is none / not relevant. Refer to the following information before make an option:  This declaration is a counter check measure to ensure compliance of the Malaysian tax law, in line with Malaysia's commitment to the Automatic Exchange of Financial Account Information with other tax jurisdictions. Under this commitment, Malaysia will also be receiving information on financial accounts kept at overseas by Malaysian tax resident.  However, please note that having a financial account(s) in overseas is not an indication that a tax non-compliance has occurred.  "Financial Account" refers to a financial account maintained by a financial institution outside Malaysia which includes:  i) Depository Accounts <ul style="list-style-type: none"> <li>• Savings account, current account and other deposit accounts.</li> </ul> ii) Custodial Accounts <ul style="list-style-type: none"> <li>• An account (other than an Insurance Contract or Annuity Contract) for the benefit of another person that holds any financial instrument or contract held for investment.</li> </ul> iii) Cash Value Insurance Contracts <ul style="list-style-type: none"> <li>• An insurance contract where the policyholder is entitled to receive payment on surrender or termination of the contract. An insurance contract will also be a Cash Value Insurance Contract</li> </ul>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		where the policyholder can borrow against the contract. It is an investment product that has an element of life insurance attached to it. The life insurance element usually is small compared to the investment element.		
	iv) Annuity Contracts	A contract: <ul style="list-style-type: none"> <li>• Under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals; or</li> <li>• That is considered to be an annuity contract in accordance with the law, regulation or practice of Malaysia in which the contract was issued and under which the issuer agrees to make payments for a term of years.</li> </ul>		
	v) Equity and Debt Interests in Investment Entities	Further details on Automatic Exchange of Financial Account Information are available at the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).		

**PART H: PARTICULARS OF AUDITOR**

Item	Subject	Explanation	Working Sheet	Appendix
H1	Name of firm	Name of the audit firm which audits the company's accounts.	-	-
H2	Address of firm	Correspondence address of the audit firm.	-	-
H3	Income tax no. of firm	Income tax number of the audit firm as registered with IRBM.	-	-
H4	Telephone no. of firm	Telephone number of the audit firm.	-	-
H5	E-mail of firm	E-mail address of the audit firm.	-	-

**PART J: PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM**

Item	Subject	Explanation	Working Sheet	Appendix
J1	Name of tax agent	Name of the tax agent who prepared this company return form.	-	-
J2	Tax agent's approval no.	Tax agent's approval number which has been approved under the provision of subsection 153(3) or 153(3)(c) of ITA 1967.	-	-
J3	Name of firm	Name of the tax agent's firm responsible for filling out this company return form.	-	-
J4	Address of firm	Correspondence address of the tax agent's firm.	-	-
J5	Income tax no. of firm	Income tax number of the tax agent's firm as registered with IRBM.	-	-
J6	Telephone no. of firm	Telephone number of the tax agent's firm.	-	-
J7	E-mail of firm	E-mail address of the tax agent's firm.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
J8	Signature of tax agent	Signature of the tax agent who prepared this company return form.	-	-
J9	Date of signature (dd/mm/yyyy)	The date this company return form is signed by the tax agent who prepared this company return form.	-	-

**Please read the reminder in the company return form before signing the form.**

**DECLARATION**

This declaration must be made by a designated officer of the company pursuant to the provisions of ITA 1967. Penalty will be imposed for late submission of the return form to Inland Revenue Board of Malaysia.

Enter '1' in the box provided if this return form is prepared based on the **audited financial statements under the Companies Act 2016**.

If this return form is prepared based on the **unaudited financial statements which are exempted under the Companies Act 2016** \*, enter '2' in the relevant box.

\* Only certain categories of private companies that meet the criteria and conditions specified by the Companies Commission of Malaysia are exempted from providing audited accounts as provided under subsection 267(2) of the Companies Act 2016.

If this return form is prepared based on the **liquidator's account in accordance with the requirements under the Companies Act 2016 (If item 6 = 3)**, fill in '3' in the relevant box.



**Part II – Appendices and Working Sheets**

**1. APPENDICES**

**Introduction**

These appendices are provided to enable companies to compute adjusted business income from the audited Profit and Loss Accounts, and Balance Sheets. Refer to legal provisions listed in item 1.2 as a guide when making adjustments. These appendices are provided to assist companies in ascertaining the adjusted business income in a structured manner.

The Appendices provided are as follows:

<b>Appendix</b>	<b>Application</b>
A1	Computation of adjusted income for business
A2	Computation of adjusted income for life insurance business in relation to: a) Life fund b) Shareholders' fund
A2A	Computation of adjusted income for takaful business in relation to: a) Family takaful fund b) Takaful operator's fund
A3	Computation of adjusted income for general insurance business
A3A	Computation of adjusted income for general takaful business
A4	Combined with Appendix A2A
B1	Deleted
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief on income from countries with Avoidance of Double Taxation Agreement
B4	Claim for section 133 tax relief on income from countries without Avoidance of Double Taxation Agreement
B5	Particulars of properties / assets and total rental
C	List of foreign currency exchange rates
D	List of claim codes for the type of expenditure allowed as deduction, tax exempt income and incentives.
E	List of country codes
F	List of countries with Avoidance of Double Taxation Agreement with Malaysia and withholding tax rates on payments to non-residents
G	List of business codes
H	List of Public Rulings
I	List of guidelines and application forms for claim on tax incentives
J	Deleted

### Separation of Income by Source

Business income must be separated according to source under the provision of section 5 Income Tax Act (ITA) 1967.

If a company carries on one business only, it shall be identified as 'business 1'. Other subsequent businesses (if any) shall be identified as 'business 2' and so forth. These business identifications must be used when declaring income in the company return form.

If the Act requires a separation of income by source, each separation is deemed one separate business source and the above method of business identification must be complied.

**Example:**

Insurance and takaful industry – 10 sources of income

Insurance business

- (i) Income from life fund
- (ii) Income from shareholders' fund
- (iii) Income from life re-insurance
- (iv) Income from general insurance
- (v) Income from re-insurance

Takaful business

- (i) Income from family takaful fund
- (ii) Income from takaful operator's fund
- (iii) Income from family re-takaful
- (iv) Income from takaful am
- (v) Income from re-takaful

Pioneer company – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Company which has been granted Investment Tax Allowance incentive – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Operational Headquarters Company – 2 sources of income

- (i) Income from the provision of qualifying services
- (ii) Income from the provision of services in Malaysia and other businesses

Foreign Fund Management Company – 2 sources of income

- (i) Income from foreign fund management
- (ii) Income from local fund management

Leasing company – 2 sources of income

- (i) Income from leasing business
- (ii) Income from hire-purchase business and others

(Refer to the 1986 Leasing Regulations and (Amendment) 2014 issued by IRBM)

### 1.1 APPENDIX A1- Computation of Adjusted Income for Business

This Appendix is provided to enable companies other than companies in the insurance and takaful business to compute adjusted income from audited Profit and Loss Accounts, and Balance Sheets.

Use one appendix for each business source.

Extract the required information from audited accounts for transfer to this Appendix.

Item	Subject	Explanation
A	BALANCE AS PER PROFIT AND LOSS ACCOUNT	Transfer the balance from Profit and Loss Account to this item. Enter the amount of profit under the (+) column and the amount of loss under the (-) column.
	SEPARATION OF INCOME BY CLASS	Examine the Profit and Loss Account. Extract any non-business income reported in the Profit and Loss Account. Enter each class of income in the boxes as provided.
B	TOTAL NON-BUSINESS INCOME	Sum of all income from dividends, rents, royalties, interest and section 4A income.
C	TOTAL BUSINESS INCOME	<i>A minus B</i>
D	ADJUSTMENT OF BUSINESS INCOME (1. ADD)	Examine and extract non-allowable losses from the Profit and Loss Account. State the type of loss and enter the amount. <i>Example:</i> <div style="margin-left: 40px;">                     Loss on disposal of motor vehicle WAS 5530      RM4,000                      Loss on disposal of cutter                                      RM3,000                 </div>
	ADJUSTMENT OF BUSINESS INCOME (4. LESS)	Examine and extract profits which are not taxable as business income from the Profit and Loss Account. State the type of profit and enter the amount. <i>Example:</i> <div style="margin-left: 40px;">                     Profit on disposal of motor vehicle BCQ 3327      RM10,000                      Profit on disposal of sewing machine                      RM2,000                 </div>
	ADJUSTMENT OF BUSINESS INCOME (5. ADD)	Examine and identify 'gross income' (if any) entered in the Balance Sheet but not included in the Profit and Loss Account. Refer to paragraph 1.2.1 for legal provisions on 'gross business income'. State the type of income and enter the amount. <i>Example:</i> <div style="margin-left: 40px;">                     Indemnity                      RM100,000                 </div>
	TOTAL	<i>D3 minus D4 plus D5.</i>
E	ADJUSTMENT OF BUSINESS EXPENDITURE (1. ADD)	Compute the restriction on expenses according to IRBM guidelines and enter the amount. <b>Non-allowable expenses / charges – according to subsection 39(1) and other sections.</b> Make adjustments for non-allowable expenses according to income tax legal provisions. Use paragraph 1.2.3 as a guide. State the type of expenditure and enter the amount. <i>Example:</i> <div style="margin-left: 40px;">                     Entertainment    RM10,000                      Income tax penalty    RM1,000                 </div>

Item	Subject	Explanation									
	ADJUSTMENT OF BUSINESS EXPENDITURE (2. LESS)	<p>Examine and identify expenses allowed under the legislation entered in the Balance Sheet but not included in the Profit and Loss Account. Refer to paragraph 1.2.2 as a guide. State the type of expenditure and enter the amount.</p> <p><i>Example:</i></p> <p style="text-align: center;">Director's fees <span style="float: right;">RM20,000</span></p> <p><b>Other expenses / incentive claim : special deductions / further deductions / double deduction</b></p> <p>Enter the claim for expenses / incentives under this item. Refer to Appendix D1 to determine the type of claim and enter the amount.</p> <p><i>Example:</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Claim Codes</th> <th style="width: 40%;">Type of expenditure</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">202</td> <td>Remuneration of disabled employee</td> <td style="text-align: right;">RM12,000</td> </tr> <tr> <td style="text-align: center;">203</td> <td>Approved training</td> <td style="text-align: right;">RM50,000</td> </tr> </tbody> </table>	Claim Codes	Type of expenditure	Amount	202	Remuneration of disabled employee	RM12,000	203	Approved training	RM50,000
Claim Codes	Type of expenditure	Amount									
202	Remuneration of disabled employee	RM12,000									
203	Approved training	RM50,000									
	TOTAL	E1 minus E2.									
F	ADJUSTED INCOME / (LOSS)	<p>Compute the adjusted profit by subtracting and adding C, D6 and E3.</p> <p style="text-align: center;">Positive value (+) : Adjusted Income</p> <p style="text-align: center;">Negative value (+) : Adjusted Loss</p>									

## 1.2 LIST OF LEGAL PROVISIONS ON TAXABLE INCOME AND ALLOWABLE EXPENSES FOR BUSINESS

### 1.2.1 Gross Business Income

Legislation	Subject
12	Gross business income derived from Malaysia.
22(2)(a)(i)	Sums receivable or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income from that source.
22(2)(a)(ii)	Sums receivable or deemed to have been received under a contract of indemnity.
22(2)(b)	Compensation for loss of income from that source.
24(1)	Debt owing arising in respect of business in or before the relevant period shall be treated as gross income from business.
24(1)(b) & (c)	Debt owing arising in respect of: <ul style="list-style-type: none"> <li>- any services rendered or to be rendered; or</li> <li>- the use or enjoyment of any property dealt or to be dealt with.</li> </ul>
24(1A)	Any sum received in respect any services to be rendered or the use or enjoyment of any property to be dealt, the sum shall be treated as the gross income notwithstanding that no debt is owing in respect of such services or such use or enjoyment.
24(2)	Market value of the stock in trade at the time of its withdrawal for personal use.
30(1)(a)	Recovered bad debts.

Legislation	Subject
30(1)(b)	Specific provision for doubtful debts no longer required.
30(2)(a)/(b)	Refund on account of payroll tax / turnover tax.
30(3)	Recovered expenditure within the meaning of Schedule 2.
30(4)	Debt released under subsection 33(1) [including paragraphs 33(1)(a), (b) or (c)]; or Schedule 3.
-	Income other than the above.

### 1.2.2 Allowable Expenses

Legislation	Subject
33(1)	Outgoings and expenses wholly and exclusively incurred in the production of gross income.
33(1)(a)	Interest upon any money borrowed and employed in the production of gross income or laid out on assets used or held for the production of gross income from that source, is subject to restriction under subsection 33(2).
33(1)(b)	Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income from that source.
33(1)(c)	Expenses incurred for the repair of premises, plant, machinery or fixtures. Other expenses include: (i) Renewal, repair or alteration of any implement, utensil or article so employed but do not qualify for capital allowance claim (ii) Expenses incurred on any means of conveyance.
34(6)(a) / (b)	Payroll tax / turnover tax paid.
34(6)(c)	Capital expenditure equivalent to the amount as may be allowed pursuant to Schedule 2.
34(6)(d)	Replanting expenses (in respect of gross income derived from the working of a farm relating to the cultivation of crops).
34(6)(e)	Equipment for disabled employees; or expenditure incurred on the alteration or renovation of business premise for the benefit of disabled employees.
34(6)(f)	Translation or publication of cultural, literary, professional, scientific or technical books approved by the Dewan Bahasa dan Pustaka into the national language.
34(6)(g)	Expenditure on the provision of library facilities for the public and contributions to public libraries, school libraries and higher educational institutions, limited to RM100,000.
34(6)(h)	Expenditure on the provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure, information and communication technology or maintenance of a building designated as a heritage site under the National Heritage Act 2005 (Act 645), approved by the Minister. Refer to: (i) <i>Garis Panduan Khas Permohonan Potongan Cukai Pendapatan Bagi Projek Komuniti / Amal Untuk Menangani Wabak Covid-19</i> (Available in Malay Language Only); and (ii) <i>Garis Panduan Memohon Potongan Ke Atas Sumbangan Kepada Projek Komuniti dan Amal</i> (Available in Malay Language Only); on the Official Portal of the Ministry of Finance Malaysia for application for approval of tax deduction under paragraph 34(6)(h) of the ITA 1967. Where a deduction has been made under this paragraph, no further deduction of the same amount shall be allowed under subsection 44(6).

Legislation	Subject
34(6)(ha)	<p>Expenditure incurred by a company on the provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister.</p> <p>Refer to <i>Garis Panduan Memohon Potongan Di Bawah Seksyen 34(6)(ha) Akta Cukai Pendapatan 1967 Bagi Maksud Pengiraan Cukai Pendapatan</i> (Available in Malay Language Only) on the Official Portal of the Ministry of Finance Malaysia for application for approval of tax deduction under paragraph 34(6)(ha) of the ITA 1967.</p> <p>Where a deduction has been made under this paragraph, no further deduction of the same amount shall be allowed under subsection 44(6).</p>
34(6)(i)	Expenditure incurred (not being capital expenditure) on the provision and maintenance of a child care centers for the benefit of own employees.
34(6)(j)	Expenditure incurred in establishing and managing a musical or cultural group approved by the Minister.
34(6)(k)	<p>Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity approved by the Minister charged with the responsibility for arts, culture or heritage:</p> <ul style="list-style-type: none"> <li>- not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity</li> <li>- not exceeding RM1,000,000 in aggregate.</li> </ul> <p>Refer to Guidelines On Application For Tax Deduction Related To Sponsorship Of Arts, Cultural And Heritage Activities Under Subsection 34(6)(k) Income Tax Act 1967 For The Purpose Of Income Tax Calculation on the Official Portal of the Ministry of Tourism, Arts and Culture for application for approval of tax deduction under paragraph 34(6)(k) of the ITA 1967.</p>
34(6)(l)	Expenditure incurred by a company on the provision of scholarship to a student receiving full-time instruction leading to an award of diploma / degree (including Masters / Doctorate).
34(6)(m)	<p>Expenditure (not being capital expenditure) incurred by a company in obtaining accreditation for a laboratory or as a certification body.</p> <p>Refer to <i>Garis Panduan Bagi Potongan Perbelanjaan Di Bawah Perenggan 34(6)(m) dan 34(6)(ma) Akta Cukai Pendapatan 1967 Bagi Maksud Pengiraan Cukai Pendapatan</i> (Available in Malay Language Only) on the Official Portal of LHNDM.</p>
34(6)(ma)	<p>Expenditure (not being capital expenditure) incurred by a company for the purpose of obtaining certification for recognized quality systems and standards, and <i>halal</i> certification.</p> <p>Refer to <i>Garis Panduan Bagi Potongan Perbelanjaan Di Bawah Perenggan 34(6)(m) dan 34(6)(ma) Akta Cukai Pendapatan 1967 Bagi Maksud Pengiraan Cukai Pendapatan</i> (Available in Malay Language Only) on the Official Portal of LHNDM.</p>
34(6)(n)	Expenditure incurred on the provision of practical training in Malaysia, in relation to the business, to a resident individual who is not own employee.
34(6)(o)	Expenditure incurred by a company for participating in international standardization activities approved by the Department of Standards Malaysia.
34(6)(7)	<p>Expenditure (not being capital expenditure) incurred by a company resident in Malaysia on a qualifying research and development activities.</p> <p>Refer to Guidelines On The Application Procedure For A Special Deduction In Respect Of A Qualifying Research And Development Activity on the Official Portal of LHNDM.</p>
34(6)(7A)	Refunded amount shall be deducted from gross income in accordance with subsection 24(1A).
34(8)	Where any deduction has been allowed as a deduction under section 34 of the ITA 1967 shall no longer be allowed as a deduction or allowance under section 33 or Schedule 3 of the ITA 1967.
-	Expenditure other than the above.

**1.2.3 Non-allowable Expenses**

Legislation	Subject
33(2)	Interest not deductible against business income
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration
39(1)(a)	Any form of private or domestic expenses
39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income <i>Example:</i> <ul style="list-style-type: none"> <li>▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings</li> <li>▪ Stock exchange listing expenses</li> <li>▪ Pre-commencement or cessation of business expenses</li> <li>▪ Legal expenses in connection with the acquisition of assets or private matters</li> <li>▪ Donations</li> <li>▪ Fines for violation of law including fines and expenses relating to income tax appeals</li> <li>▪ Gifts (except for own employees)</li> <li>▪ Club membership (entrance) fees and private club membership subscriptions</li> <li>▪ Payment for loan and agency agreements</li> <li>▪ Purchase of assets and similar expenses</li> <li>▪ Other expenses</li> </ul>
39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital
39(1)(d)	Payment to any unapproved provident fund
39(1)(e)	(i) Qualifying mining expenditure (Schedule 2) (ii) Qualifying agriculture / forest expenditure (Schedule 3) (iii) Qualifying prospecting expenditure (Schedule 4)
39(1)(f)	Interest or royalty paid to non-residents without complying with section 109
39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber
39(1)(i)	Contract payment made without complying with section 107A
39(1)(j)	Payment made to non-residents without complying with section 109B
39(1)(k)	Payment exceeding RM100,000 for rental of non-commercial motor vehicle
39(1)(l)	Entertainment
39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia
39(1)(q)	Payment made to non-residents without complying with section 109A
39(1)(r)	Payment made by a resident person to a Labuan company unless as prescribed by the Minister by way of rules.
39(1)(s)	Payments in cash made to an agents, dealers or distributors who is a resident individual appointed by the paying company without complying with section 107D.
-	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts
-	Expenditure relating to changes in the authorised capital and paid-up capital
-	Professional fees related to the acquisition of fixed assets or investments
-	Renovations and improvements to buildings
-	Expenditure other than the above

## **1.3 REMINDER**

Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the *onus-of-proof* is on the individual who makes the claim / adjustment. Any claim/adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

### **1.3.1 Adjustment of income and expenses**

Adjustments must be supported by:

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts/ Invoices

### **1.3.2 Contract / Subcontract payments, commission and rents and other contract payments for services to residents**

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract/commission / service
- Type of asset leased
- Copy of relevant agreement/documents

### **1.3.3 Contract payments to non-residents (receipts by non-resident contractors - section 107A applies):**

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement / documents

### **1.3.4 Payment of management fees to residents:**

- Name, address, identity card number and amount paid
- Relationship with the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

### **1.3.5 Payment of professional, technical or management fees and rents to non-residents (section 4A income):**

#### **a) Payment of professional, technical or management fees**

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement for future examination
- Proof of withholding tax paid

#### **b) Payments for rental of movable properties**

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subjected to withholding tax, retain the relevant supporting documents
- Proof of withholding tax paid
- Copy of rental agreement / other relevant documents



**1.3.6 Expenses charged or allocated by parent company to subsidiary or headquarters to branch in Malaysia****a) Charge or allocation of specific expenses**

- Analysis of expenditure
- Type of expenses charged or allocated
- Basis of computation of the charge or allocation
- Benefit derived by company or branch from the charge or allocation
- Function carried out by the parent company
- Copy of relevant agreement/documents

**b) Charge or allocation of management or common expenses**

- Analysis of expenditure
- Type of expenditure
- Benefit derived from such expenditure
- Function carried out by the parent company
- Copy of relevant agreement/documents

**1.3.7 Overseas trips**

- Name, designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

**1.3.8 Housing Developers**

- Name, address and location of project
- Approved layout plan
- Date of commencement and completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development), Public Ruling No. 2/2009 (Construction Contracts) and Public Ruling No. 12/2013 (Rescuing Contractor and Developer).

**1.3.9 Transfer pricing**

A person who enters into a controlled transaction shall prepare a contemporaneous transfer pricing documentation which includes records and documents that provide a description of the following matters:-

- Organizational structure including an organization chart covering persons involved in a control transaction
- Nature of the business or industry and market conditions
- Controlled transactions
- Assumptions regarding factors that influenced the setting of prices or pricing policies and business strategies that influenced the determination of transfer prices
- Comparability, functional and risk analyses
- Selection of the transfer pricing method
- Application of the transfer pricing method
- Background documents that provide for or were referred to in developing the transfer pricing analysis
- Index to documents
- Any other information, data or document considered relevant in the determination of an arm's length price

**1.3.10 Leasing**

- Copy of leasing agreement / other relevant documents
- Details / Specification of assets leased

**1.3.11 Non-resident company carrying out a contractual project in Malaysia**

- Name and duration of project
- Agreements related to the project
- List of sub-contracts
- Mode of payment

**1.3.12 Investment holding**

- Information pertaining to the type of services rendered
- List of companies within the group
- Mode of payment
- Refer to Public Ruling No. 10/2015 (Investment Holding Company)

**1.3.13 Reinvestment allowance (RA)**

- RA form which has been completed
- supporting documents of assets acquired
- Flow chart of production process
- Refer to Public Ruling No. 10/2020 and 11/2020 (Reinvestment Allowance)

**1.3.14 Public Rulings, Government Gazette and Guidelines:**

- Public Rulings  
Reference: IRBM Official Portal  
Home Page > Legislation > Public Rulings
- Technical Guidelines  
Reference: IRBM Official Portal  
Home Page > Legislation > Technical Guidelines
- Operational Guidelines  
Reference: IRBM Official Portal  
Home Page > Legislation > Operational Guidelines

**2. APPENDIX A2: COMPUTATION OF ADJUSTED INCOME FOR LIFE INSURANCE BUSINESS**

This Appendix is provided to enable companies in the life insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's Accounts (DGI Accounts). Use this Appendix to compute the adjusted income from life fund and shareholders' fund. The following has to be observed before filling out this Appendix:

**2.1 Separation of income by source**

Refer to paragraph 60(2)(c) regarding the need to keep separate accounts for life fund and shareholders' fund.

**2.2 Usage of business identity**

(business 1 and 2)

Refer to the explanatory notes regarding business identity on page 54.

Use business 1 for life fund.

Use business 2 for shareholders' fund.

**Part A2(a): Computation of Adjusted Income for Life Insurance Business In Relation To Life Fund**

**2.3 Usage of Part A2(a) Appendix A2**

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total gross income	Total of A and B.
D	Cost of acquiring and realizing those investments or rights in connection with item B	This item refers to those investments or rights in connection with item B.
E	Adjusted income / (Adjusted loss)	<i>C minus D</i>

**Part A2(b): Computation of Adjusted Income for Life Insurance Business In Relation To Shareholders' Fund**

**2.4 Usage of Part A2(b) Appendix A2**

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Actuarial surplus transferred to shareholders' fund	Amount from the Director General of Insurance's Accounts (DGI Accounts).
E	Total gross income	<i>C plus D</i>
F	Cost of acquiring and realizing those investments or rights in connection with item B	This item refers to those investments or rights in connection with item B.
G	Total	<i>E minus F</i>
H	Actuarial deficit transferred to life fund (if relevant)	Fill in if relevant
I	Adjusted income / (Adjusted loss)	<i>G minus H</i>

**3. APPENDIX A2A: COMPUTATION OF ADJUSTED INCOME FOR TAKAFUL BUSINESS**

This Appendix is provided to enable companies in the family takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). Use this Appendix to compute the adjusted income from the family takaful fund. The following has to be observed before filling out this Appendix:

**3.1 Separation of income by source**

Refer to paragraph 60AA(2)(c) on the need to keep separate accounts for family takaful fund and shareholders' fund.

**3.2 Usage of business identity**

(business 1 and 2)

Refer to the explanatory notes regarding business identity on page 54.

Use business 1 for family takaful fund.

Use business 2 for takaful operator's fund.

**Part A2A(a): Computation of Adjusted Income for Takaful Business In Relation To Family Takaful Fund**

**3.3 Usage of Part A2A(a) Appendix A2A**

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Cost of acquiring and realizing those investments or rights in connection with item B	This item refers to those investments or rights in item B.
E	Share of profits distributed / credited to the participant	Amount from Director General of Takaful Accounts (DGT Accounts).
F	Share of profits distributed / credited to the takaful operator's fund	Amount from Director General of Takaful Accounts (DGT Accounts).
G	Total	D plus E plus F
H	Adjusted income / (Adjusted loss)	For adjusted income – C minus G For adjusted loss – G minus C

**Part A2A(b): Computation of Adjusted Income for Takaful Business In Relation To Takaful Operator's Fund**

This Appendix is provided to enable companies in the takaful business to compute the takaful operator's fund from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts).

## **4. APPENDIX A3: COMPUTATION OF ADJUSTED INCOME FOR GENERAL INSURANCE BUSINESS**

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This Appendix is provided to enable companies in the general insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's accounts (DGI Accounts). For companies which carry on composite insurance business (life insurance and general insurance), use Appendix A2 and Appendix A3. The following has to be observed before filling out this Appendix:

### **4.1 Separation of income by source**

Refer to paragraphs 60(2)(a) and 60(2)(b) regarding the need to keep separate accounts for business in life re-insurance, general insurance and re-insurance.

### **4.2 Usage of business identity**

(business 1, 2 and 3)

Refer to the explanatory notes regarding business identity on page 54.

Use business 1 for life re-insurance

Use business 2 for general insurance

Use business 3 for re-insurance

### **4.3 Business identity for composite insurance business**

Use the following business identity:

Business 1 - income from life fund

Business 2 - income from shareholders' fund

Business 3 - life re-insurance

Business 4 - general insurance

Business 5 - re-insurance

### **4.4 Usage of Appendix A3**

Explanation is not provided as the information can be extracted from the audited accounts and DGI Accounts.

## **5. APPENDIX A3A: COMPUTATION OF ADJUSTED INCOME FOR GENERAL TAKAFUL BUSINESS**

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This Appendix is provided to enable companies in the general takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). For companies which carry on composite takaful business (family takaful and general takaful), use Appendix A2A and Appendix A3A. The following has to be observed before filling out this Appendix:

### **5.1 Separation of income by source**

Refer to paragraphs 60AA(2)(a) and 60AA(2)(b) the need to keep separate accounts for business in family re-takaful, general takaful and re-takaful.

### **5.2 Usage of business identity**

(business 1, 2 and 3)

Refer to the explanatory notes regarding business identity on page 54.

Use business 1 for family re-takaful

Use business 2 for general takaful

Use business 3 for re-takaful

### **5.3 Business identity for composite takaful business**

Use the following business identity:

- Business 1 - income from family takaful fund
- Business 2 - income from takaful operator's fund
- Business 3 - family re-takaful
- Business 4 - general takaful
- Business 5 - re-takaful

**5.4 Usage of Appendix A3A**

Explanation is not provided as the information can be extracted from the audited accounts and DGT Accounts.

**6. OTHER APPENDICES**

Appendix	Explanation
B1	Deleted
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief - Income from countries with Avoidance of Double Taxation Agreement with Malaysia
B4	Claim for section 133 tax relief - Income from countries without Avoidance of Double Taxation Agreement with Malaysia
B5	Particulars of properties / assets and total rental
C	Foreign currency exchange rates (yearly average) – provided until the Year of Assessment 2017. ~ With effect from Year of Assessment 2018: <ul style="list-style-type: none"> <li>▪ The foreign exchange rate used by corporate taxpayers is based on the monthly average basis for the month the accounting period ends. Example:                             <ul style="list-style-type: none"> <li>i) accounting period ended 31/12/2018 - Monthly average rate in December 2018</li> <li>ii) accounting period ended 30/06/2018 - Monthly average rate in June 2018</li> </ul> </li> <li>▪ Foreign Currency Exchange Schedule can be obtained at the IRBM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Home&gt; International&gt; Foreign Exchange Rate.</li> <li>▪ The table adopts the table prepared by the Accountant General's Department of Malaysia based on foreign currency exchange rates by Bank Negara Malaysia (BNM). This schedule is for general guidance only and is still subject to changes issued by BNM.</li> </ul>
D	List of claims codes by the following categories: <ul style="list-style-type: none"> <li>▪ Appendix D1 - Special Deduction and Other Claims, Further Deduction and Double Deduction</li> <li>▪ Appendix D2 - Income exempt under paragraph 127(3)(b) of the Income Tax Act 1967</li> <li>▪ Appendix D4 - Incentives under the Income Tax Act 1967 / Promotion Of Investment Act 1986 other than the incentives in items D1, D2 and D3</li> </ul>
E	Country codes
F	List of countries which have Avoidance of Double Taxation Agreement with Malaysia <ul style="list-style-type: none"> <li>▪ Refer to this Appendix to determine the tax rate for income from interest, royalties and fees for technical services.</li> <li>▪ Withholding tax rates in accordance with the Avoidance of Double Taxation Agreement (DTA) can be accessed at the IRBM Official Portal via the following link: <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Home Page &gt; International &gt; Double Taxation Agreement &gt; Double Taxation Agreement Rates</li> <li>▪ Check the list of countries in this Appendix to determine the eligibility to claim section 132 tax relief</li> </ul>

G	Business codes
H	List of Public Rulings Public Ruling can be accessed at the IRBM Official Portal via the following link: <b><i><a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Home Page &gt; Legislation &gt; Public Rulings</i></b>
I	List of guidelines and application forms for incentive claim <ul style="list-style-type: none"> <li>▪ Technical Guidelines can be accessed at the IRBM Official Portal via the following link: <b><i><a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Home Page &gt; Legislation &gt; Technical Guidelines</i></b></li> <li>▪ Application forms for incentive claim can be obtained from the IRBM Official Portal via the following link:- <b><i><a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Home Page &gt; Forms &gt; Download Forms &gt; Incentive Claim</i></b></li> </ul>
J	Deleted

## **7. WORKING SHEETS**

Working sheets are provided to assist in ascertaining the statutory income, adjusted loss, adjusted balance of incentives, adjusted balance of capital allowance and other important information.

The types of working sheets are listed below:-

<b>Working Sheet</b>	<b>Explanation</b>
HK-PC1	Computation of statutory income for business This working sheet is meant for businesses which have not been granted any tax incentive other than special deductions, further deductions and double deductions.
HK-PC1A	Computation of statutory income for partnership
HK-PC2	Computation of statutory income for pioneer business - section 5 to section 25 of the Promotion of Investments Act 1986
HK-PC3	Computation of statutory income for approved service project - paragraph 127(3)(b) and subsection 127(3A) of the Income Tax Act 1967
HK-PC4	Computation of statutory income for a company which has been granted Investment Tax Allowance (ITA) incentive / P.U. (A) 370/2021 - section 26 to section 31 of the Promotion of Investments Act 1986 - Income Tax (Exemption) (No. 10) Order 2021 [P.U. (A) 370/2021]
HK-PC5	Computation of statutory income for a company which has been granted Schedule 7A and Schedule 7B
HK-PC6	Computation of statutory income for Operational Headquarters Company in relation to the provision of services in Malaysia - Income Tax (Exemption) (No. 40) Order 2005 [P.U. (A) 307/2005]
HK-PC7	Computation of statutory income for shipping business carried on by a resident company - section 54A of the Income Tax Act 1967
HK-PC8	Computation of statutory income for sea and air transport business carried on by a non-resident company
HK-PC9	Computation of statutory income for insurance business
HK-PC9A	Computation of statutory income for takaful business
HK-PC10	Computation of statutory income for a company entitled to claim exemption of income on increased exports under P.U. (A) 162/2019 – manufacturing company / company engaged in agriculture

<b>Working Sheet</b>	<b>Explanation</b>
	- Income Tax (Exemption) (No. 6) Order 2019 [P.U. (A) 162/2019]
HK-PC10A	Computation of statutory income for a company entitled to claim exemption of income on the value of increased exports under P.U. (A) 161/2019 - Income Tax (Exemption) (No. 5) Order 2019 [P.U. (A) 161/2019]
HK-PC10B	- Budget 2008 Computation of statutory income for a company entitled to claim exemption of income on the value of increased export of qualifying services - Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] - Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275/2006] - Income Tax (Exemption) (Amendment) Order 2020 [P.U. (A) 269/2020] - Income Tax (Exemption) (Amendment) Order 2021 [P.U. (A) 499/2021] - Income Tax (Exemption) (Amendment) Order 2022 [P.U. (A) 1/2022]
HK-PC10C	Deleted
HK-PC10D	Computation of statutory income for a company entitled to claim exemption of income on the value of increased exports under P.U. (A) 163/2019 - Income Tax (Exemption) (No. 7) Order 2019 [P.U. (A) 163/2019]
HK-PC11	Computation of statutory income for a company entitled to claim exemption of income on value of increased exports - Malaysian International Trading Company - Income Tax (Exemption) (No. 12) Order 2002 [P.U. (A) 60/2002] - Income Tax (Exemption) (Amendment) Order 2003 [P.U. (A) 181/2003]
HK-PC12	Deleted
HK-PC13	Computation of statutory income for a Regional Distribution Centre Company / International Procurement Centre Company - Income Tax (Exemption) (No. 41) Order 2005 [P.U. (A) 308/2005] - Income Tax (Exemption) (No. 42) Order 2005 [P.U. (A) 309/2005]
HK-PC14	Computation of statutory income for a company which carry on an approved business under special incentive scheme (Pre-package) – P.U (A) 112/2006 - Income Tax (Exemption) ( No. 11) Order 2006 [P.U. (A) 112/2006]
HK-PC15	Computation of statutory income for a company which carry on an approves business under special incentive scheme (Pre-package) – P.U (A) 113/2006 - Income Tax (Exemption) (No. 12) Order 2006 [P.U. (A) 113/2006]
HK-PC16	Computation of chargeable income for approved special incentives / businesses
HK-C14	Computation of statutory income - dividends
HK-C15	Computation of statutory income - interest / royalties
HK-C16	Computation of statutory income - rents
HK-C16A	Computation of statutory income - rental business
HK-C16B	Special deduction for reduction of rental of business premise under P.U. (A) 353/2021 or P.U. (A) 354/2021
HK-E	Summary of Schedule 3 allowance
HK-E1	Summary of Schedule 7A allowance



<b>Working Sheet</b>	<b>Explanation</b>
HK-E2	Summary of Schedule 7B allowance
HK-F	Summary of losses
HK-F1	Adjustment of losses for business and partnership that subject to restrictions under section 44(5F)
HK-F2	Adjustment of losses for business and partnership during incentive period and not subject to restrictions under subsection 44(5F)
HK-FIC	Financial particulars of company
HK-J	Income of preceding years not declared
HK-M	Particulars of withholding taxes
HK-O	Particulars of company directors
HK-P	Particulars of company's major shareholders



**HK-PC1A: COMPUTATION OF STATUTORY INCOME FOR PARTNERSHIP**

Name

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Income Tax No.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Registration No.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Business**

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Year of Assessment**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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▲ Enter 'X' in the relevant box

**Type of Business Activity**

**Business Code**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**A. 1. Adjusted Partnership Income**


(Enter the amount from item A13 and A18 of CP30.  
If loss, enter '0' in this box and transfer the amount  
of adjusted loss to Working Sheet HK-F1)

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**
**B. Capital Allowance absorbed**


(Restricted to the amount in A3)

**C. STATUTORY INCOME ( A3 - B )**

**D. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward

**LESS:**

 2. Balance brought forward Amount disregarded due to  
substantial change in shareholding (if relevant)

3. TOTAL ( D1 – D2 )

**ADD:**

4. Balancing Allowance

5. Capital Allowance

6. TOTAL ( D3 + D4 + D5 )

**LESS:**

7. Claim absorbed in the current year

(amount from B)

 8. **Balance carried forward ( D6 – D7 )**

## HK-PC2 : COMPUTATION OF STATUTORY INCOME FOR PIONEER BUSINESS

Name

Income Tax No.  Registration No.

*Enter 'X' in the relevant box. Select one only. Use separate working sheets for each type of promoted activity / product.*

### APPROVAL UNDER THE PROMOTION OF INVESTMENTS ACT 1986:

APPLICATION FOR INCENTIVE MADE BEFORE 1/1/1991

100% EXEMPTION ON ADJUSTED INCOME

APPLICATION FOR INCENTIVE MADE ON OR AFTER 1/1/1991

100% EXEMPTION ON STATUTORY INCOME

85% EXEMPTION ON STATUTORY INCOME

70% EXEMPTION ON STATUTORY INCOME

TYPE OF PROMOTED ACTIVITY / PRODUCT:

**Business** 1 2 3 4 5 **Year of Assessment**

▲ *Enter 'X' in the relevant box*

**Type of Business Activity**  **Business Code**

**A.** 1. Adjusted Business Income   
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to item (a) Working Sheet HK-F2)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B.** Capital Allowance absorbed   
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**D. Computation of taxable and tax exempt Statutory Income**

1. Taxable Statutory Income =

% x (C)  =

2. Tax exempt Statutory Income =

% x (C)  =

**E. Use this Section to compute Value-added Income under section 21c**

1. Statutory Income (*amount from C*)

**LESS:**

2. Inflation-adjusted Base Income

(*Refer to paragraph 21C(2A)(b) for computation*)

3. Value-added Income

Use this section to deduct losses (if any)

**F. COMPUTATION OF TAX EXEMPT PIONEER INCOME**

1. Amount from item A1 / C / D2 / E3

**LESS:**

2. Loss under section 21A PIA 1986

(*non-promoted activity / product*)

3. Loss under section 25(2) PIA 1986

[*pioneer loss brought forward and current year pioneer loss from other pioneer businesses (if any)*]

(*Transfer this amount to item (b) / (l) of Working Sheet HK-F2 of relevant business*)

4. **TAX EXEMPT PIONEER INCOME** ( F1 - F2 - F3 )

**G. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward

**LESS:**

2. Amount disregarded due to substantial change in shareholding (*if relevant*)

3. TOTAL ( G1 - G2 )

**ADD:**

4. Balancing Allowance

5. Capital Allowance

6. TOTAL ( G3 + G4 + G5 )

**LESS:**

7. Claim absorbed in the current year (*amount from B*)

8. **Balance carried forward** ( G6 – G7 )

Name

Income Tax No. 



 Registration No.

**Business**      **1**   **2**   **3**   **4**   **5**      **Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**



**Business Code**

**A. 1. Adjusted Business Income**

*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**



  
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**D. Taxable Statutory Income:**



 % x **C** =

**E. Tax exempt Statutory Income:**



 % x **C** =

**F. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward

**LESS:**

2. Amount disregarded due to substantial change in shareholding *(if relevant)*

3. TOTAL ( F1 - F2 )

**ADD:**

4. Balancing Allowance

5. Capital Allowance

6. TOTAL ( F3 + F4 + F5 )

**LESS:**

7. Claim absorbed in the current year *(amount from B)*

8. **Balance carried forward** ( F6 – F7 )

Name

Income Tax No.

Registration No.

**Business**                      **1**    **2**    **3**    **4**    **5**

**Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**

**Business Code**

**A. 1. Adjusted Business Income**

*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**

*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**LESS:**

**D. COMPUTATION OF CLAIM ON INVESTMENT TAX ALLOWANCE (ITA) / P.U. (A) 370/2021**

1. Balance of ITA brought forward

2. ITA for current year:  

 % x 



 = 



  
*(qualifying capital expenditure)*

3. TOTAL ( D1 + D2 )

**E. Restriction on Statutory Income**



 % x **C** =

**F. Investment Tax Allowance absorbed**

*(D3 or E, whichever is lower)*

**G. TAXABLE STATUTORY INCOME ( C - F )**



**H. ADJUSTMENT OF INVESTMENT TAX ALLOWANCE / P.U. (A) 370/2021**

1. Balance brought forward	<input type="text"/>
<b>ADD:</b>	
2. Current year claim	<input type="text"/>
3. TOTAL ( H1 + H2 )	<input type="text"/>
<b>LESS:</b>	
4. Claim absorbed in the current year <i>(amount from F)</i>	<input type="text"/>
5. <b>Balance carried forward</b> ( H3 - H4 )	<input type="text"/>

---

**J. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward	<input type="text"/>
<b>LESS:</b>	
2. Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input type="text"/>
3. TOTAL ( J1 - J2 )	<input type="text"/>
<b>ADD:</b>	
4. Balancing Allowance	<input type="text"/>
5. Capital Allowance	<input type="text"/>
6. TOTAL ( J3 + J4 + J5 )	<input type="text"/>
<b>LESS:</b>	
7. Claim absorbed in the current year <i>(amount from B)</i>	<input type="text"/>
8. <b>Balance carried forward</b> ( J6 – J7 )	<input type="text"/>

Name

Income Tax No. 



      Registration No.

**Business**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**



**Business Code**

**A. 1. Adjusted Business Income**



  
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**



  
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**LESS:**

**D. COMPUTATION OF CLAIM ON SCHEDULE 7A / SCHEDULE 7B**

1. Balance of Allowance brought forward 



  
*(amount from H4)*

2. Schedule 7A / Schedule 7B for current year:  

 % x 



 = 



  
*(qualifying capital expenditure)*

3. TOTAL ( D1 + D2 )

**E. Restriction on Statutory Income**



 % x **C** =

**F. Schedule 7A / Schedule 7B absorbed:**



  
*(D3 or E, whichever is lower)*

**G. TAXABLE STATUTORY INCOME ( C - F )**

**H. ADJUSTMENT OF SCHEDULE 7A / SCHEDULE 7B**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Allowance withdrawn		<input type="text"/>
3. Amount cannot be carried forward due to cessation of business of the qualifying project		<input type="text"/>
4. TOTAL ( H1 – H2 – H3 ) <i>(Transfer this amount to item D1)</i>		<input type="text"/>
<b>ADD:</b>		
5. Current year claim <i>(amount from D2)</i>		<input type="text"/>
6. TOTAL ( H4 + H5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in the current year <i>(amount from F)</i>		<input type="text"/>
8. <b>Balance carried forward</b> ( H6 – H7 )		<input type="text"/>

---

**J. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input type="text"/>	
3. TOTAL ( J1 - J2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing Allowance		<input type="text"/>
5. Capital Allowance		<input type="text"/>
6. TOTAL ( J3 + J4 + J5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in the current year <i>(amount from B)</i>		<input type="text"/>
8. <b>Balance carried forward</b> ( J6 – J7 )		<input type="text"/>



**F. COMPUTATION OF TAX EXEMPT STATUTORY INCOME**

- 1(a) Amount of all income from the provision of qualifying services
  
  - 1(b)  $F1(a) \times \frac{20}{80} =$
  
  - 2. Amount of Gross Income from services in Malaysia
  
  - 3. Amount of Statutory Income from services in Malaysia
  
  - 4. Tax exempt Statutory Income:  $\frac{F1(b)}{F2} \times F3 =$
- 

**G. ADJUSTMENT OF CAPITAL ALLOWANCE**

- 1. Balance brought forward
  
- LESS:**
  
- 2. Amount disregarded due to substantial change in shareholding *(if relevant)*
  
- 3. TOTAL ( G1 - G2 )
  
- ADD:**
  
- 4. Balancing Allowance
  
- 5. Capital Allowance
  
- 6. TOTAL ( G3 + G4 + G5 )
  
- LESS:**
  
- 7. Claim absorbed in the current year *(amount from B)*
  
- 8. **Balance carried forward** ( G6 – G7 )

**HK-PC7: COMPUTATION OF STATUTORY INCOME FOR SHIPPING BUSINESS CARRIED ON BY A RESIDENT COMPANY**

Name

Income Tax No.

Registration No.

**SHIPPING OPERATION – SECTION 54A ITA 1967**

**Business**      **1**   **2**   **3**   **4**   **5**  
              
 ▲ Enter 'X' in the relevant box

**Year of Assessment**

**Type of Business Activity**

**Business Code**

**A. 1. Adjusted Business Income**



  
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to item (a) of Working Sheet HK-F2)*

**ADD:**

2. Balancing Charge      



  
 3. TOTAL ( A1 + A2 )     

**LESS:**

**B. Capital Allowance absorbed**



  
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**LESS:**

**D. Brought forward losses from shipping operations**



  
*(Restricted to the amount in C)*

**E. TAX EXEMPT INCOME ( C - D )**

**F. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward     

**LESS:**

2. Amount disregarded due to substantial change in shareholding *(if relevant)*

3. TOTAL ( F1 - F2 )     

**ADD:**

4. Balancing Allowance     

5. Capital Allowance     

6. TOTAL ( F3 + F4 + F5 )     

**LESS:**

7. Claim absorbed in the current year *(amount from B)*

8. **Balance carried forward ( F6 – F7 )**



(Acceptable Certificate can be obtained from the tax authority of the country in which the operator is resident)

Country of resident <i>(use the Country Code in Appendix E)</i>	<input type="text"/>
Date of certificate	<input type="text"/>
Type of foreign currency	<input type="text"/>
Rate of conversion to Ringgit Malaysia <i>(refer to Appendix C, if necessary)</i>	<input type="text"/>

### INFORMATION FROM RATIO CERTIFICATE

2A. Income from wherever derived	<input type="text"/>
2B. Adjusted Income / Adjusted Loss <i>(before deducting depreciation)</i>	<input type="text"/>
	<input type="checkbox"/> <small>▲ Enter 'X' if value is negative</small>
2C. Depreciation allowance allowed by the above country's tax authority	<input type="text"/>

### COMPUTATION OF WORLD INCOME

Adjusted Income <i>(amount from 2B)</i>	<input type="text"/>
<b>LESS:</b> Depreciation allowance <i>(amount from 2C)</i>	<input type="text"/>
TOTAL	<input type="text"/>
<b>LESS:</b> Refund / Business returns	<input type="text"/>
2D. <b>World Income</b>	<input type="text"/>

2E. Income derived from Malaysia <i>(after deducting refund / business returns)</i>	<input type="text"/>
2F. Gross Income from wherever derived <i>(amount from 2A)</i>	<input type="text"/>
2G. (i) Statutory Income $( 2D \times \frac{2E}{2F} )$	<input type="text"/>
(ii) Rate of conversion to Ringgit Malaysia <i>(refer to Appendix C, if necessary)</i>	<input type="text"/>
2H. Statutory Income in Ringgit Malaysia [ 2G(i) x 2G(ii) ]	<input type="text"/>
<b>LESS:</b>	
2J. Income under Avoidance of Double Taxation Agreement	<input type="text"/>
2K. Statutory Income ( 2H – 2J )	<input type="text"/>
<b>LESS:</b>	
2L. Losses brought forward	<input type="text"/>
2M. Taxable Statutory Income ( 2K – 2L )	<input type="text"/>



**3 COMPUTATION OF ADJUSTED LOSSES I (COMPUTED ADJUSTED LOSS IN COUNTRY OF RESIDENT)**

**COMPUTATION OF WORLD LOSS**

Adjusted Loss  
*(amount from 2B)*

**ADD:** Depreciation allowance  
*(amount from 2C)*

**3D. World Loss**

**3E.** Income derived from Malaysia

**3F.** Gross Income from wherever derived  
*(amount from 2A)*

**3G.** (i) Adjusted Loss  $( 3D \times \frac{3E}{3F} )$

(ii) Rate of conversion to Ringgit Malaysia *(refer to Appendix C, if necessary)*

**3H.** Adjusted Loss in Ringgit Malaysia [ 3G(i) x 3G(ii) ]

**4 COMPUTATION OF ADJUSTED LOSSES II (DEPRECIATION ALLOWANCE EXCEEDING ADJUSTED INCOME IN COUNTRY OF RESIDENT)**

**COMPUTATION OF WORLD LOSS**

Depreciation allowance  
*(amount from 2C)*

**ADD:** Adjusted Loss  
*(amount from 2B)*

**4D. World Loss**

**4E.** Income derived from Malaysia

**4F.** Gross Income from wherever derived  
*(amount from 2A)*

**4G.** (i) Adjusted Loss  $( 4D \times \frac{4E}{4F} )$

(ii) Rate of conversion to Ringgit Malaysia *(refer to Appendix C, if necessary)*

**4H.** Adjusted Loss in Ringgit Malaysia [ 4G(i) x 4G(ii) ]

Name [Grid]

Income Tax No. [Grid]

Registration No. [Grid]

Year of Assessment [Grid]

	1	2	3	4	5	
Fund	Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Re-insurance Fund	TOTAL (2 to 5)
A1. Adjusted Income						
<b>ADD:</b> <i>(Enter '0' for loss)</i>						
A2. Balancing Charge						
A3. TOTAL						
<b>LESS :</b>						
B. Capital Allowance absorbed						
<i>(Restricted to the amount in A3)</i>						
C. Statutory Income						
<i>(Enter '0' if no Statutory Income)</i>						
D. Insurance loss brought forward						
<i>(Restricted to Statutory Income prior to year of assessment 1995) (With effect from year of assessment 1995, life insurance business loss is restricted to life fund only)</i>						
<b>LESS:</b>						
E. Loss brought forward						
F. Subtotal						
<b>ADD:</b>						
G. Other income						
H. Total						
<b>LESS:</b>						
J. Current year loss						
K. TOTAL						
<b>LESS:</b>						
L. Approved donation						
M. Chargeable Income						

Fund		1	2	3	4	5
		Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Re-insurance Fund
<b>N.</b>	Division of Chargeable Income					
	Tax rate	8%	24%	24%	24%	Complied with P.U. (A) 383/2018: (Delete whichever is not relevant) Yes (8%)* or No (24%)

\*If 'Yes', fill in Part S

**P.** Insurance loss carried forward

**Q.** Loss carried forward

**R. ADJUSTMENT OF CAPITAL ALLOWANCE**

Fund		1	2	3	4	5	
		Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Re-insurance Fund	TOTAL ( 2 to 5 )
<b>R1.</b>	Balance brought forward						
	<b>LESS:</b>						
<b>R2.</b>	Amount disregarded due to substantial change in shareholding (if relevant)						
<b>R3.</b>	TOTAL ( R1 - R2 )						
	<b>ADD:</b>						
<b>R4.</b>	Balancing Charge						
<b>R5.</b>	Capital Allowance						
		<i>(Divide according to the amount of gross premium)</i>					
<b>R6.</b>	TOTAL ( R3 + R4 + R5 )						
	<b>LESS:</b>						
<b>R7.</b>	Claim absorbed in the current year (amount from B)						
<b>R8.</b>	Balance carried forward						

**S. SUMMARY OF NUMBERS OF EMPLOYEES AND ANNUAL OPERATING EXPENDITURE**

Fund		1	2	3	4	5	
		Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Re-insurance Fund	TOTAL ( 2 to 5 )
<b>S1.</b>	Number of employees						
<b>S2.</b>	Staff cost as per Audited Report (RM)						
<b>S3.</b>	Annual operating expenditure as per Audited Report (RM)						

**Notes:** Division of Chargeable Income is computed as follows:

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

**HK-PC9A : COMPUTATION OF STATUTORY INCOME FOR TAKAFUL BUSINESS**

Name

Income Tax No. 



 Registration No.

Year of Assessment

	1	2	3	4	5	
Fund	Family Takaful Fund	Takaful Operator's Fund	Family Re-Takaful Fund	General Takaful Fund	Re-Takaful Fund	TOTAL (2 to 5)
<b>A1.</b> Adjusted Income						
<b>ADD:</b>	<i>(Enter '0' for loss)</i>					
<b>A2.</b> Balancing Charge						
<b>A3. TOTAL</b>						
<b>LESS :</b>						
<b>B.</b> Capital Allowance absorbed						
	<i>(Restricted to the amount in A3)</i>					
<b>C.</b> Statutory Income						
	<i>(Enter '0' if no Statutory Income)</i>					
<b>D.</b> Takaful loss brought forward						
	<i>(Family takaful business loss is restricted to family fund only)</i>					
<b>LESS:</b>						
<b>E.</b> Loss brought forward						
<b>F.</b> Subtotal						
<b>ADD:</b>						
<b>G.</b> Other income						
<b>H.</b> Total						
<b>LESS:</b>						
<b>J.</b> Current year loss						
<b>K. TOTAL</b>						
<b>LESS:</b>						
<b>L.</b> Approved donation						
<b>M.</b> Chargeable Income						

	1	2	3	4	5
<b>Fund</b>	Family Takaful Fund	Takaful Operator's Fund	Family Re-Takaful Fund	General Takaful Fund	Re-Takaful Fund
<b>N. Division of Chargeable Income</b>					
<b>Tax rate</b>	8%	24%	24%	24%	Complied with P.U. (A) 384/2018: (Delete whichever is not relevant) Yes (8%) * or No (24%)

\*If 'Yes', fill in Part S

**P.** Takaful loss carried forward

**Q.** Loss carried forward

**R. ADJUSTMENT OF CAPITAL ALLOWANCE**

	1	2	3	4	5	
<b>Fund</b>	Family Takaful Fund	Takaful Operator's Fund	Family Re-Takaful Fund	General Takaful Fund	Re-Takaful Fund	TOTAL (2 to 5)
<b>R1.</b> Balance brought forward						
<b>LESS:</b>						
<b>R2.</b> Amount disregarded due to substantial change in shareholding (if relevant)						
<b>R3.</b> TOTAL ( R1 - R2 )						
<b>ADD:</b>						
<b>R4.</b> Balancing Charge						
<b>R5.</b> Capital Allowance						
	<i>(Divide according to the amount of gross premium)</i>					
<b>R6.</b> TOTAL ( R3 + R4 + R5 )						
<b>LESS:</b>						
<b>R7.</b> Claim absorbed in the current year (amount from B)						
<b>R8.</b> Balance carried forward						

**S. SUMMARY OF NUMBERS OF EMPLOYEES AND ANNUAL OPERATING EXPENDITURE**

	1	2	3	4	5	
<b>Fund</b>	Family Takaful Fund	Takaful Operator's Fund	Family Re-Takaful Fund	General Takaful Fund	Re-Takaful Fund	TOTAL (2 to 5)
<b>S1.</b> Number of employees						
<b>S2.</b> Staff cost as per Audited Report (RM)						
<b>S3.</b> Annual operating expenditure as per Audited Report (RM)						

**Notes :** Division of Chargeable Income is computed as follows:  

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

**HK-PC10 : COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON INCREASED EXPORTS UNDER P.U (A) 162/2019 - MANUFACTURING COMPANY / COMPANY ENGAGED IN AGRICULTURE**

Name

Income Tax No. 



 Registration No.

*Enter 'X' in the relevant box. Select one only.*

AGRICULTURE [P.U. (A) 162/2019]                       MANUFACTURING [P.U. (A) 162/2019]

**Business**

1	2	3	4	5
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**Year of Assessment**



  
▲ *Enter 'X' in the relevant box*

**Type of Business Activity**



**Business Code**

**A. 1. Adjusted Business Income**



  
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge 



  
3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**



  
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME**

1. Restriction on Statutory Income:    70% x C                      =

2. Exemption on Statutory Income claimed 



  
*(amount from F5 or G4)*

3. Exemption on Statutory Income absorbed 



  
*(D1 or D2, whichever is lower)*

**E. TAXABLE STATUTORY INCOME ( C – D3 )**

**F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS FOR MANUFACTURING COMPANY**

1. Computation of Value Added:

(a) Sales price of goods   
*(at ex-factory price)*

**LESS:**

(b) Cost of raw materials

(c) Value added [ F1(a) – F1(b) ]

(d) Percentage value added  $( \frac{F1(c)}{F1(a)} \times 100\% )$   %

Computation of Exemption on Statutory Income:

2. Balance brought forward

3. (a) Value of free-on-board for export sales in the basis period (current)

**LESS:**

(b) Value of free-on-board for export sales in the basis period (immediately preceding)

(c) Value of increased exports [ F3(a) – F3(b) ]

4. (a) If F1(d) = 0% to 29%, exemption on value of increased exports =

(b) If F1(d) = 30% to 49%, exemption on value of increased exports = F3(c) x 10%

(c) If F1(d) = 50% or more, exemption on value of increased exports = F3(c) x 15%

5. TOTAL [ F2 + F4(a) / F4(b) / F4(c) ]

**LESS:**

6. Exemption on Statutory Income absorbed   
*(amount from D3)*

7. **Balance carried forward** ( F5 – F6 )

**G. COMPUTATION FOR EXEMPTION OF INCOME ON THE VALUE OF INCREASED EXPORTS FOR A COMPANY ENGAGED IN AGRICULTURE**

Computation of Exemption on Statutory Income:

1. Balance brought forward		<input type="text"/>
2. (a) Value of free-on-board for export sales in the basis period (current)	<input type="text"/>	
<b>LESS:</b>		
(b) Value of free-on-board for export sales in the basis period (immediately preceding)	<input type="text"/>	
(c) Value of increased exports [ G2(a) – G2(b) ]	<input type="text"/>	
3. Exemption on current year's value of increased exports [ G2(c) x 10% ]		<input type="text"/>
4. TOTAL [ G1 + G3 ]		<input type="text"/>
<b>LESS:</b>		
5. Exemption on Statutory Income absorbed (amount from D3)		<input type="text"/>
6. <b>Balance carried forward</b> ( G4 – G5 )		<input type="text"/>

**H. COMPUTATION OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding (if relevant)	<input type="text"/>	
3. TOTAL ( H1 - H2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing allowance		<input type="text"/>
5. Capital allowance		<input type="text"/>
6. TOTAL ( H3 + H4 + H5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in current year (amount from B)		<input type="text"/>
8. <b>Balance carried forward</b> ( H6 – H7 )		<input type="text"/>



**COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE INCREASED EXPORTS UNDER P.U (A) 161/2019**

Name

Income Tax No.

Registration No.

Enter 'X' in the relevant box. Select one only.

- SPECIAL INCENTIVE FOR EXPORTS BASED ON:**
- INCREASE IN EXPORTS (50% OR MORE)
- NEW MARKET
- EXPORT EXCELLENCE AWARD

**Business**

1     2     3     4     5

▲ Enter 'X' in the relevant box

**Year of Assessment**

**Type of Business Activity**

**Business Code**

**A. 1. Adjusted Business Income**

*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**

*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME**

1. Restriction on Statutory Income:  $70\% \times C =$

2. Exemption on Statutory Income claimed

*(amount from F5 / G4 / H4)*

3. Exemption on Statutory Income absorbed

*(D1 or D2, whichever is lower)*

**E. TAXABLE STATUTORY INCOME ( C – D3 )**

**F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS (50% OR MORE)**

1. Balance brought forward		<input style="width: 90%;" type="text"/>
2.(a) Value of export for basis period (current)		<input style="width: 90%;" type="text"/>
<b>LESS:</b>		
(b) Value of export for basis period (immediately preceding)		<input style="width: 90%;" type="text"/>
(c) Value of increased exports [ F2(a) – F2(b) ]		<input style="width: 90%;" type="text"/>
3. Percentage value added	$\left( \frac{F2(c)}{F2(b)} \times 100\% \right)$	<input style="width: 90%;" type="text"/> %
4. Exemption on Statutory Income: (if F3 – 50% or more)		<input style="width: 90%;" type="text"/>
<input style="width: 150px;" type="text"/>	x 30% =	<input style="width: 90%;" type="text"/>
	<i>[amount from F2(c)]</i>	
5. TOTAL [ F1 + F4]		<input style="width: 90%;" type="text"/>
<b>LESS:</b>		
6. Exemption on Statutory Income absorbed ( <i>amount from D3</i> )		<input style="width: 90%;" type="text"/>
7. <b>Balance carried forward</b> ( F5 – F6 )		<input style="width: 90%;" type="text"/>

**NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.**

**G. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF EXPORTS FOR NEW MARKET \***

1. Balance brought forward		<input style="width: 90%;" type="text"/>
2. Value of exports for new market in the basis period (current):		
Name of new country	Value of exports in the basis period (current)	
(i) _____	_____	
(ii) _____	_____	
(iii) _____	_____	
Total:		<input style="width: 90%;" type="text"/>
3. Exemption on Statutory Income:		
<input style="width: 150px;" type="text"/>	x 50% =	<input style="width: 90%;" type="text"/>
	<i>(amount from G2)</i>	
4. TOTAL [ G1 + G3]		<input style="width: 90%;" type="text"/>
<b>LESS:</b>		
5. Exemption on Statutory Income absorbed ( <i>amount from D3</i> )		<input style="width: 90%;" type="text"/>
6. <b>Balance carried forward</b> ( G4 – G5 )		<input style="width: 90%;" type="text"/>

**\* NOTE: This claim is granted only once for each new country.**

**H. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS BY A COMPANY GIVEN AN EXPORT EXCELLENCE AWARD**

1. Balance brought forward			<input type="text"/>
2.(a) Value of export for basis period (current)		<input type="text"/>	
<b>LESS:</b>			
(b) Value of export for basis period (immediately preceding)		<input type="text"/>	
(c) Value of increased exports [ H2(a) – H2(b) ]		<input type="text"/>	
3. Exemption on Statutory Income:			
	<input type="text"/>	x 100% =	<input type="text"/>
	<i>[amount from H2(c)]</i>		
4. TOTAL [ H1 + H3 ]			<input type="text"/>
<b>LESS:</b>			
5. Exemption on Statutory Income absorbed (restricted to the amount in C)			<input type="text"/>
6. <b>Balance carried forward</b> ( H4 – H5)			<input type="text"/>

**NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.**

---

**J. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward			<input type="text"/>
<b>LESS:</b>			
2. Amount disregarded due to substantial change in shareholding (if relevant)		<input type="text"/>	
3. TOTAL ( J1 - J2 )			<input type="text"/>
<b>ADD:</b>			
4. Balancing allowance			<input type="text"/>
5. Capital allowance			<input type="text"/>
6. TOTAL ( J3 + J4 + J5 )			<input type="text"/>
<b>LESS:</b>			
7. Allowance absorbed in current year (amount from B)			<input type="text"/>
8. <b>Balance carried forward</b> ( J6 – J7 )			<input type="text"/>

**HK-PC10B: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE INCREASED EXPORTS OF QUALIFYING SERVICES**

Name

Income Tax No.

Registration No.

**Business**      **1**   **2**   **3**   **4**   **5**  
           

**Year of Assessment**  

▲ Enter 'X' in the relevant box

**Type of Business Activity**  

**Business Code**  

**A. 1. Adjusted Business Income**     
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge  

3. TOTAL ( A1 + A2 )  

**LESS:**

**B. Capital Allowance absorbed**     
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**  

**D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME**

1. Restriction on Statutory Income:       $70\% \times C =$   

2. Exemption on Statutory Income claimed     
*(amount from F4)*

3. Exemption on Statutory Income absorbed     
*(D1 or D2, whichever is lower)*

**E. TAXABLE STATUTORY INCOME ( C - D3 )**

**F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS**

1. Balance brought forward		<input type="text"/>
2.(a) Value of export for basis period (current)	<input type="text"/>	
<b>LESS:</b>		
(b) Value of export for basis period (immediately preceding)	<input type="text"/>	
(c) Value of increased exports [ F2(a) – F2(b) ]	<input type="text"/>	
3. Exemption on current year Statutory Income: F2(c) x 50% =		<input type="text"/>
4. TOTAL [ F1 + F3 ]		<input type="text"/>
<b>LESS:</b>		
5. Exemption on Statutory Income absorbed (amount from D3)		<input type="text"/>
6. <b>Balance carried forward</b> ( F4 – F5)		<input type="text"/>

---

**G. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding (if relevant)	<input type="text"/>	
3. TOTAL ( G1 - G2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing allowance		<input type="text"/>
5. Capital allowance		<input type="text"/>
6. TOTAL ( G3 + G4 + G5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in current year (amount from B)		<input type="text"/>
8. <b>Balance carried forward</b> ( G6 – G7 )		<input type="text"/>

**QUALIFYING SERVICES:**

[P.U.(A) 57/2002, P.U.(A) 275/2006], P.U.(A) 499/2021 & P.U.(A) 1/2022]

1. Legal
2. Accounting
3. Architecture
4. Marketing
5. Business consultancy
6. Office services
7. Construction management
8. Building management
9. Plantation management
10. Private education
11. Publishing services
12. Information technology and communication (ICT) services
13. Engineering services
14. Printing services
15. Local franchise services

**HK-PC10D: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON THE VALUE OF INCREASED EXPORTS UNDER P.U. (A) 163/2019**

Name

Income Tax No.

Registration No.

Enter 'X' in the relevant box. Select one only.

AGRICULTURE  
[P.U. (A) 163/2019]

MANUFACTURING  
[P.U. (A) 163/2019]

**Business**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

  
 ▲ Enter 'X' in the relevant box

**Year of Assessment**

**Type of Business Activity**

**Business Code**

**A. 1. Adjusted Business Income**



  
 (If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**



  
 (Restricted to the amount in A3)

**C. STATUTORY INCOME ( A3 - B )**

**D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME**

1. Restriction on Statutory Income: 70% x C =

2. Exemption on Statutory Income claimed 



  
 (amount from F5 or G4)

3. Exemption on Statutory Income absorbed 



  
 (D1 or D2, whichever is lower)

**E. TAXABLE STATUTORY INCOME ( C - D3 )**

**F. COMPUTATION FOR EXEMPTION OF INCOME ON THE VALUE OF INCREASED EXPORTS FOR MANUFACTURING COMPANY**

1. Computation of Value Added:

(a) Sales price of goods [ ]  
*(at ex-factory price)*

**LESS:**

(b) Cost of raw materials [ ]

(c) Value added [ F1(a) – F1(b) ] [ ]

(d) Percentage value added  $\left( \frac{F1(c)}{F1(a)} \times 100\% \right)$  [ ] %

Computation of Exemption on Statutory Income:

2. Balance brought forward [ ]

3. (a) Value of free-on-board for export sales in the basis period (current) [ ]

**LESS:**

(b) Value of free-on-board for export sales in the basis period (immediately preceding) [ ]

(c) Value of increased exports [ F3(a) – F3(b) ] [ ]

4. (a) If F1(d) = 0% to 19%, exemption on value of increased exports = [ **NIL** ]

(b) If F1(d) = 20% to 39%, exemption on value of increased exports = F3(c) x 10% [ ]

(c) If F1(d) = 40% or more, exemption on value of increased exports = F3(c) x 15% [ ]

5. TOTAL [ F2 + F4(b) / F4(c) ] [ ]

**LESS:**

6. Exemption on Statutory Income absorbed [ ]  
*(amount from D3)*

7. **Balance carried forward** ( F5 – F6 ) [ ]



**G. COMPUTATION OF INCOME ON THE VALUE OF INCREASED EXPORTS BY A COMPANY ENGAGED IN AGRICULTURE**

Computation of Exemption on Statutory Income:

1. Balance brought forward		<input type="text"/>
2. (a) Value of free-on-board for export sales in the basis period (current)	<input type="text"/>	
<b>LESS:</b>		
(b) Value of free-on-board for export sales in the basis period (immediately preceding)	<input type="text"/>	
(c) Value of increased exports [ G2(a) – G2(b) ]	<input type="text"/>	
3. Exemption on current year's value of increased exports [ G2(c) x 10% ]		<input type="text"/>
4. TOTAL [ G1 + G3 ]		<input type="text"/>
<b>LESS:</b>		
5. Exemption on Statutory Income absorbed (amount from D3)		<input type="text"/>
6. <b>Balance carried forward</b> ( G4 – G5)		<input type="text"/>

---

**H. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding (if relevant)	<input type="text"/>	
3. TOTAL ( H1 - H2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing allowance		<input type="text"/>
5. Capital allowance		<input type="text"/>
6. TOTAL ( H3 + H4 + H5 )		<input type="text"/>
<b>LESS:</b>		
7. Allowance absorbed in current year (amount from B)		<input type="text"/>
8. <b>Balance carried forward</b> ( H6 – H7)		<input type="text"/>

**HK-PC11: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE INCREASED EXPORTS - MALAYSIAN INTERNATIONAL TRADING COMPANY**

Name

Income Tax No.

Registration No.

**Business**                      **1**   **2**   **3**   **4**   **5**  
           

**Year of Assessment**  

▲ Enter 'X' in the relevant box

**Type of Business Activity**  

**Business Code**  

**A. 1. Adjusted Business Income**     
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1)*

**ADD:**

2. Balancing Charge  

3. TOTAL ( A1 + A2 )  

**LESS:**

**B. Capital Allowance absorbed**     
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**  

**D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME**

1. Restriction on Statutory Income:       $70\% \times C =$   

2. Exemption on Statutory Income claimed     
*(amount from F4)*

3. Exemption on Statutory Income absorbed     
*(D1 or D2, whichever is lower)*

**E. TAXABLE STATUTORY INCOME ( C - D3 )**

**F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS**

1. Balance brought forward		<input type="text"/>
2. (a) Value of export for basis period (current)	<input type="text"/>	
<b>LESS:</b>		
(b) Value of export for basis period (immediately preceding)	<input type="text"/>	
(c) Value of increased exports [ F2(a) – F2(b) ]	<input type="text"/>	
3. Exemption on current year Statutory Income: $F2(c) \times 20\% =$		<input type="text"/>
4. TOTAL [ F1 + F3 ]		<input type="text"/>
<b>LESS:</b>		
5. Exemption on Statutory Income absorbed <i>(amount from D3)</i>		<input type="text"/>
6. <b>Balance carried forward</b> ( F4 – F5)		<input type="text"/>

---

**G. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input type="text"/>	
3. TOTAL ( G1 - G2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing allowance		<input type="text"/>
5. Capital allowance		<input type="text"/>
6. TOTAL ( G3 + G4 + G5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in current year <i>(amount from B)</i>		<input type="text"/>
8. <b>Balance carried forward</b> ( G6 – G7 )		<input type="text"/>

**COMPUTATION OF STATUTORY INCOME FOR A REGIONAL DISTRIBUTION CENTRE COMPANY / INTERNATIONAL PROCUREMENT CENTRE COMPANY**

Name

Income Tax No. 



      Registration No.

Enter 'X' in the relevant box.

- DIRECT EXPORT SALES
- DROP SHIPMENT EXPORT SALES
- LOCAL SALES

Business 

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business Activity 



      Business Code

<b>A.</b>	1. Adjusted Business Income <i>(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F2)</i>	<table border="1" style="width: 100%; height: 25px;"></table>
	<b>ADD:</b>	
	2. Balancing Charge	<table border="1" style="width: 100%; height: 25px;"></table>
	3. TOTAL ( A1 + A2 )	<table border="1" style="width: 100%; height: 25px;"></table>
	<b>LESS:</b>	
<b>B.</b>	Capital Allowance absorbed <i>(Restricted to the amount in A3)</i>	<table border="1" style="width: 100%; height: 25px;"></table>
<b>C.</b>	<b>STATUTORY INCOME ( A3 - B )</b>	<table border="1" style="width: 100%; height: 25px;"></table>
	<b>LESS:</b>	
<b>D.</b>	Tax exempt Statutory Income <i>(amount from F4 / G6 / H7)</i>	<table border="1" style="width: 100%; height: 25px;"></table>
<b>E.</b>	<b>TAXABLE STATUTORY INCOME ( C - D )</b>	<table border="1" style="width: 100%; height: 25px;"></table>

**F. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DIRECT EXPORT SALES**

- 1. Value of direct export sales
- 2. Annual value of sales from qualifying activities
- 3. Statutory income from qualifying activities
- 4. Exempted Statutory Income  $\frac{F1}{F2} \times F3 =$

**G. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DROP SHIPMENT EXPORT SALES**

- 1. Statutory income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5. 

$\frac{30}{50} \times G4 =$  

**OR**

Value of drop shipment export sales (G3)  
**whichever is lower**

\*

- 6. Exempted Statutory Income  $\frac{G5^*}{G2} \times G1 =$

**H. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF LOCAL SALES**

- 1. Statutory income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5. Value of local sales

6. (a)  $\frac{30}{50} \times H4 =$

**OR**

Value of drop shipment export sales (H3)  
**whichever is lower**

\*

(b)  $\frac{30}{50} \times H4 =$

**OR**

Value of local sales (H5)  
**whichever is lower**

\*\*

7. Exempted Statutory Income:  $\frac{H6(b)**}{H2} \times H1 =$

**J. ADJUSTMENT OF CAPITAL ALLOWANCE**

- 1. Balance brought forward
- LESS:**
- 2. Amount disregarded due to substantial change in shareholding *(if relevant)*
- 3. TOTAL ( J1 - J2 )
- ADD:**
- 4. Balancing Allowance
- 5. Capital Allowance
- 6. TOTAL ( J3 + J4 + J5 )
- LESS:**
- 7. Claim absorbed in the current year *(amount from B)*
- 8. **Balance carried forward ( J6 – J7 )**

**HK-PC14: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE-PACKAGE) – P.U. (A) 112/2006**

Name

Income Tax No. 



 Registration No.

**Business**                      **1**    **2**    **3**    **4**    **5**  
                                  **Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**



**Business Code**

**A. 1. Adjusted Business Income**



  
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F2)*

**ADD:**

2. Balancing Charge                     

3. TOTAL ( A1 + A2 )                     

**LESS:**

**B. Capital Allowance absorbed**



  
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**D. COMPUTATION OF TAX EXEMPT STATUTORY INCOME**

1. Statutory Income *(amount from C)*                      x    



 %                      =                     

**LESS:**

2. Current year adjusted loss                      



  
*(other than pioneer business and approved business)*

3. Adjusted loss not absorbed and current year adjusted loss                      



  
*(pioneer business and approved business)*  
*(Transfer this amount to item (I) of Working Sheet HK-F2)*

4. **TAX EXEMPT STATUTORY INCOME ( D1 – D2 – D3 )**

**E. TAXABLE STATUTORY INCOME ( C – D1 )**

**E. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input type="text"/>	
3. TOTAL ( E1 - E2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing Allowance		<input type="text"/>
5. Capital Allowance		<input type="text"/>
6. TOTAL ( E3 + E4 + E5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in the current year <i>(amount from B)</i>		<input type="text"/>
8. <b>Balance carried forward</b> ( E6 – E7 )		<input type="text"/>



**HK-PC15: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVES BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE- PACKAGE) – P.U. (A) 113/2006**

Name

Income Tax No.  Registration No.

**Business**      **1**   **2**   **3**   **4**   **5**      **Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**       **Business Code**

**A. 1. Adjusted Business Income**   
*(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F2)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

**B. Capital Allowance absorbed**   
*(Restricted to the amount in A3)*

**C. STATUTORY INCOME ( A3 - B )**

**LESS:**

**D. COMPUTATION OF CLAIM ON ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME**

1. Balance of Allowance brought forward

2. Current year Allowance:  
 % x  =   
*(qualifying capital expenditure)*

3. TOTAL ( D1 + D2 )

**E. Restriction on Statutory Income:**      70% x **C** =

**F. Allowance absorbed**   
*(D3 or E, whichever is lower)*

**G. TAXABLE STATUTORY INCOME ( C – F )**

**H. ADJUSTMENT OF ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME**

1. Balance brought forward		<input type="text"/>
<b>ADD:</b>		
2. Current year claim		<input type="text"/>
3. TOTAL ( H1 + H2 )		<input type="text"/>
<b>LESS:</b>		
4. Claim absorbed in the current year <i>(amount from F)</i>		<input type="text"/>
5. <b>Balance carried forward</b> ( H3 - H4 )		<input type="text"/>

---

**J. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward		<input type="text"/>
<b>LESS:</b>		
2. Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input type="text"/>	
3. TOTAL ( J1 - J2 )		<input type="text"/>
<b>ADD:</b>		
4. Balancing Allowance		<input type="text"/>
5. Capital Allowance		<input type="text"/>
6. TOTAL ( J3 + J4 + J5 )		<input type="text"/>
<b>LESS:</b>		
7. Claim absorbed in the current year <i>(amount from B)</i>		<input type="text"/>
8. <b>Balance carried forward</b> ( J6 – J7 )		<input type="text"/>

**COMPUTATION OF CHARGEABLE INCOME FOR APPROVED SPECIAL INCENTIVES / BUSINESSES**

Name

Income Tax No. 



 Registration No.

Enter 'X' in the relevant box. Select one only. Use separate working sheets for each type of special incentives approved.

**SPECIAL INCENTIVES APPROVED:**

- FOREIGN FUND MANAGEMENT BUSINESS – SECTION 60G of INCOME TAX ACT 1967
- APPROVED INCENTIVE SCHEME – SECTION 65B of INCOME TAX ACT 1967

Business 

1	2	3	4	5
---	---	---	---	---

 Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business Activity 



 Business Code

A. 1. Adjusted Business Income

*(If loss, enter '0' in this box and transfer the amount of adjusted loss to item current year loss (a) Working Sheet HK-F2)*

**ADD:**

2. Balancing Charge

3. TOTAL ( A1 + A2 )

**LESS:**

B. Capital Allowance absorbed 



  
*(Restricted to the amount in A3)*

C. **STATUTORY INCOME** ( A3 - B )

**LESS:**

D. Losses brought forward 



  
*(Restricted to the amount in C. Refer to item Amount Absorbed (I) Working Sheet HK-F2)*

E. **CHARGEABLE INCOME** ( C - D )

**F. ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward

**LESS:**

2. Amount disregarded due to substantial change in shareholding (if relevant)   
*(if relevant)*

3. TOTAL ( F1 - F2 )

**ADD:**

4. Balancing Allowance

5. Capital Allowance

6. TOTAL ( F3 + F4 + F5 )

**LESS:**

7. Claim absorbed in the current year   
*(amount from B)*

8. **Balance carried forward** ( F6 – F7 )







**B. COMPUTATION OF STATUTORY INCOME FROM RENTS**

1. **ADD:** Balancing Charge (*paragraph 60 Schedule 3 of ITA 1967*)

2. TOTAL ( A3 + B1 )

3. **LESS:** Industrial Building Allowance absorbed (*restricted to B2*)

**C. STATUTORY INCOME FROM RENTS ( B2 – B3 )**

**D.** Total statutory income of rental from partnership

**E. TOTAL STATUTORY INCOME FROM RENT ( C + D )**



Name


Income Tax No.

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Registration No.

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Year of Assessment

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**A1. GROSS RENTAL INCOME** (*from Appendix B5*)

--

**LESS:****Allowable expenses:**

(i) Interest expended on loan employed exclusively in the production of the above rental income

--

(ii) Assessment

--

(iii) Quit rent

--

(iv) Insurance

--

**Other revenue expenditure:**

(v) Maintenance and repairs

--

(vi) Renewal of tenancy agreement

--

(vii) .....

--

(viii) .....

--

(ix) .....

--

(x) .....

--

**A2. Total Expenditure** [ A1(i) to A1(x) ]

--

**A3. ADJUSTED INCOME / (LOSS) FROM RENTAL BUSINESS** ( A1 – A2 )

--

*If A3 - Adjusted Income, proceed to item B for further computation**If A3 - Adjusted Loss, transfer this amount to item (a) Working Sheet HK-F1. Then, proceed to items B and D to compute the balance of capital allowance to be carried forward.*

**B. COMPUTATION OF STATUTORY INCOME FROM RENTAL BUSINESS**

- 1. **ADJUSTED INCOME / (LOSS) FROM RENTAL BUSINESS** *(from A3)*   
*(enter '0' in this box if there is adjusted loss for item A3)*
  
- 2. **ADD:** Balancing Charge
  
- 3. **TOTAL** ( B1 + B2 )
  
- 4. **LESS:** Current Year Capital Allowance absorbed   
*(restricted to the amount in B3)*

**C. STATUTORY INCOME FROM RENTAL BUSINESS** ( B3 – B4 )

---

**D. ADJUSTMENT OF CAPITAL ALLOWANCE**

- 1. Balance brought forward
  
- LESS:**
  
- 2. Amount disregarded due to substantial change   
in shareholding *(if relevant)*
  
- 3. **TOTAL** ( D1 - D2 )
  
- ADD:**
  
- 4. Balancing Allowance
  
- 5. Capital Allowance
  
- 6. **TOTAL** ( D3 + D4 + D5 )
  
- LESS:**
  
- 7. Claim absorbed in the current year   
*(amount from B4)*
  
- 8. **Balance carried forward** ( D6 – D7 )

HK-C16B		SPECIAL DEDUCTION FOR REDUCTION OF RENTAL OF BUSINESS PREMISE	
Name			
Income Tax No.		Registration No.	
Year of Assessment			

**A. Particulars of tenant**

1. Name of tenant	
2. Income tax no.	
3. Registration no.	
4. Tenant status*	<input type="checkbox"/> 1 = Small and Medium Enterprise (SME) [Complete item 5]    2 = Non SME
5. SME status certification no.	

**B. Business premise rental information**

1. Type of property <i>(from Appendix B5)</i>																	
2. Address of property <i>(from Appendix B5)</i>																	
3. Information on rental reduction claim																	
Month of rental reduction* <i>(specify)</i>	<table border="1" style="width:100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>																
Original rental amount (a)	<table border="1" style="width:100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>																
<b>Less:</b> Rental reduction (b)	<table border="1" style="width:100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>																
Total after rental reduction [ (a) – (b) ]	<table border="1" style="width:100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>																
<b>Percentage of rental reduction [ (b) / (a) x 100% ]</b>	<table border="1" style="width:100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td><td style="width: 10%;">%</td> </tr> </table>	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%		

*[If the percentage of rental reduction is 30% or more, total up the amount of Rental reduction (b) and transfer the amount to the Working Sheet HK-C16 / HK-C16A as claim of expense / special deduction to compute the statutory rental income]*

**C. Rental reduction method**  
*[ Tick (✓) on the relevant option ]*

Reduction of rental to the eligible tenant for the qualifying months.	
Refund of the rental value paid for the qualifying months to the tenant.	

\* Note :

- Qualifying months for rental reduction:

Status of tenant	Qualifying months
SME	April 2020 until June 2022
Non-SME	Januari 2021 until June 2022

- Please use a separate working sheet according to this format if more than one premises are eligible for the special reduction.
- Reference :
  - Frequently Asked Questions on Rent Reduction to SMEs and Non-SMEs available for download from the IRBM Revenue Portal information (Available in Bahasa only).
  - The Income Tax (Special Deduction for Reduction of Rental to a Small and Medium Enterprise) Rules 2021 [P.U. (A) 353/2021] and (Amendment) P.U. (A) 479/2021
  - Income Tax (Special Deduction for Reduction of Rental to a Tenant other than a Small and Medium Enterprise) Rules 2021 and (Amendment) P.U. (A) 480/2021

HK-E: PARTICULARS OF CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3									
No.	Business Identity	Business Code	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward ( B - C + D + E - F )
<b>PART X: BUSINESS</b>									
i)	Business 1								
ii)	Business 2								
iii)	Business 3								
iv)	Business 4								
v)	Business 5 + 6 and so forth								
<b>TOTAL X:</b>									

<b>PART Y: PARTNERSHIP</b>									
No.	Partnership Identity	Partnership Income Tax No.	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward ( B - C + D + E - F )
i)	Partnership 1	D							
ii)	Partnership 2	D							
iii)	Partnership 3 + 4 and so forth	D							
<b>TOTAL Y:</b>									
<b>GRAND TOTAL ( X + Y ):</b>									

**HK-E1: SUMMARY OF REINVESTMENT ALLOWANCE UNDER SCHEDULE 7A**

SCHEDULE 7A ALLOWANCE DURING THE QUALIFYING PERIOD						
TYPR OF RA *	(a)	(b)	(c)	(d)	(e)	(f)
	* (ORDINARY / PENJANA)	BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT

SCHEDULE 7A ALLOWANCE AFTER THE QUALIFYING PERIOD											
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 4B OF SCHEDULE 7A	TYPR OF RA * * (ORDINARY / PENJANA)	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT				(s) BALANCE CARRIED FORWARD  (s = m - n - p - q - r)
			(h) AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	(j) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE  (m = g - h - j - k)	(n) AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	(p) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(q) AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	(r) AMOUNT ABSORBED	
2018 & before											
2019											
2020											
2021											

SCHEDULE 7B ALLOWANCE DURING THE QUALIFYING PERIOD					
(a)	(b)	(c)	(d)	(e)	(f)
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD  (f = a + b - c - d - e)

SCHEDULE 7B ALLOWANCE AFTER THE QUALIFYING PERIOD										
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 5A OF SCHEDULE 7B	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT				(s) BALANCE CARRIED FORWARD  (s = m - n - p - q - r)
		(h) ALLOWANCE WITHDRAWN	(j) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE  (m = g - h - j - k)	(n) ALLOWANCE WITHDRAWN	(p) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(q) AMOUNT DISREGARDED UNDER PARAGRAPH 5A OF SCHEDULE 7B	(r) AMOUNT ABSORBED	
2018 & before										
2019										
2020										
2021										

**HK-F: SUMMARY OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTION UNDER SECTION 44(5F)**

Year of Assessment

--	--	--	--

Name

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Income Tax No.

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Registration No.

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**LOSSES OF CURRENT YEAR OF ASSESSMENT**

(a) Current Year Of Assessment Losses	(b) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(c) Amount Absorbed	(d) Balance Unabsorbed (d = a – b - c)	(e) Amount Surrendered Under Group Relief Provision	(f) Balance Carried Forward (f = d - e)

**LOSSES OF PRIOR YEARS OF ASSESSMENT**

No.	Year Of Assessment In Which Loss Is Incurred	(g) Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT					LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(r) Balance Carried Forward (r=m-n-p-q)	
			(h) Amount Disregarded Under Subsection 44(5A)	(j) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(k) Amount Absorbed (Accumulated)	(l) Amount Surrendered Under Group Relief Provision	(m) Balance Unabsorbed (m=g-h-j-k-l)	(n) Amount Disregarded Under Subsection 44(5A)	(p) Amount Disregarded Under Subsection 44(5F)	(q) Amount Absorbed		
1.	2018 & before											
2.	2019											
3.	2020											
4.	2021											
5.												
6.												
7.												
8.												
9.												
10.												
11.												

Note:  
 – Total up and transfer the details of losses according to the year of assessment from HK-F1 of all business / partnership sources into the relevant column in this working sheet.  
 – Transfer the completed details from this working sheet into the Summary of Losses Section of Form C.

**HK-F1: ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTIONS UNDER SECTION 44(5F)**

Year of Assessment

Name

Income Tax No.

Registration No.

**Business / Partnership**

1   
 2   
 3   
 4   
 5

*Enter 'X' in the relevant box*

Enjoy Incentive Which Is Subject To Restrictions Under Subsection 44(5F)  1 = Yes, 2 = No

Type of Incentive

**LOSSES OF CURRENT YEAR OF ASSESSMENT**

(a) Current Year Of Assessment Losses	(b) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(c) Amount Absorbed	(d) Balance Unabsorbed (d = a - b - c)	(e) Amount Surrendered Under Group Relief Provision	(f) Balance Carried Forward (f = d - e)

**LOSSES OF PRIOR YEARS OF ASSESSMENT**

No.	Year Of Assessment In Which Loss Is Incurred	(g) Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT					LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(r) Balance Carried Forward (r=m-n-p-q)
			(h) Amount Disregarded Under Subsection 44(5A)	(j) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(k) Amount Absorbed (Accumulated)	(l) Amount Surrendered Under Group Relief Provision	(m) Balance Unabsorbed (m=g-h-j-k-l)	(n) Amount Disregarded Under Subsection 44(5A)	(p) Amount Disregarded Under Subsection 44(5F)	(q) Amount Absorbed	
1.	2018 & before										
2.	2019										
3.	2020										
4.	2021										
5.											
6.											
7.											
8.											
9.											
10.											
11.											

Note: With effect from the Year of Assessment 2019, unabsorbed current year losses are only allowed to be carried forward to be absorbed for a maximum period of up to 10 consecutive years [Subsection 44(5F)]. Accumulated unabsorbed losses in the Year of Assessment 2018 is allowed to be carried forward and to be absorbed up to a maximum of 10 years commencing from Year of Assessment 2019.



HK-F2:

**ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP  
DURING INCENTIVE PERIOD AND NOT SUBJECT TO RESTRICTIONS UNDER SUBSECTION 44(5F)**

Year of Assessment

Name

Income Tax No.

Registration No.

**Business / Partnership**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Enter 'X' in the relevant box*

Type of Incentive  Subject To Restrictions Under Subsection 44(5F) After Incentive Period  1 = Yes, 2 = No

<b>LOSSES OF CURRENT YEAR OF ASSESSMENT</b>			
(a)	(b)	(c)	(d)
Current Year Of Assessment Losses	Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	Amount Absorbed	<b>Balance Carried Forward</b> ( d = a - b - c )
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>LOSSES OF PRIOR YEARS</b>									
No.	Year Of Assessment In Which Loss Is Incurred	(e) <b>Amount Of Loss Incurred</b>	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT				LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT		(m) <b>Balance Carried Forward</b> ( m = j - k - l )
			(f)	(g)	(h)	(j)	(k)	(l)	
			Amount Disregarded Under Subsection 44(5A)	Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	Amount Absorbed (Accumulated)	Balance Unabsorbed ( j = e - f - g - h )	Amount Disregarded Under Subsection 44(5A)	Amount Absorbed	
1.									
2.									
3.									
4.									
5.									
...									
<b>TOTAL</b>									

Note: If the business is subject to restrictions under subsection 44 (5F) after the incentive period, transfer the details of the losses to HK-F1 for adjustment of the losses after the incentive period ends.

HK-FIC:

## FINANCIAL PARTICULARS OF COMPANY [ MAIN BUSINESS ]

Business code

Type of business activity

## TRADING PROFIT AND LOSS ACCOUNT

Sales / turnover		.00
<b>LESS:</b>		
Opening stock		.00
Purchases		.00
Cost of production		.00
Closing stock		.00
Cost of sales		.00

▲ ( Enter 'X' if value is negative )

<b>GROSS PROFIT / LOSS</b>		.00
----------------------------	--	-----

▲ ( Enter 'X' if value is negative )

Foreign currency exchange gain		.00
Other business income		.00
Other income		.00
Non-taxable profits		.00

**EXPENDITURE:**

Interest		.00
Professional, technical, management and legal fees		.00
Technical fee payments to non-resident recipients		.00
Contract payments		.00
Directors' fee		.00
Salaries and wages		.00
Cost of Employee Stock Options		.00
Royalties		.00
Rental / lease		.00
Maintenance and repairs		.00
Research and development		.00
Promotion and advertisement		.00
Travelling and accommodation		.00
Foreign currency exchange loss		.00
Other expenditure		.00
<b>TOTAL EXPENDITURE</b>		.00

<b>NET PROFIT / LOSS</b>		.00
--------------------------	--	-----

▲ ( Enter 'X' if value is negative )

Non-allowable expenses		.00
------------------------	--	-----

## BALANCE SHEET

## FIXED ASSETS:

Motor vehicles		.00
Plant and machinery		.00
Land and buildings		.00
Other fixed assets		.00
<b>TOTAL FIXED ASSETS</b>		.00
Total cost of fixed assets acquired in the basis period		.00
Investments		.00

## CURRENT ASSETS:

Trade debtors		.00
Sundry debtors		.00
Stock		.00
Loans to directors		.00
Cash in hand and cash at bank		.00

▲ ( Enter 'X' if value is negative )

Other current assets		.00
<b>TOTAL CURRENT ASSETS</b>		.00
<b>TOTAL ASSETS</b>		.00

## LIABILITIES AND OWNERS' EQUITY

## CURRENT LIABILITIES:

Loans and overdrafts		.00
Trade creditors		.00
Sundry creditors		.00
Loans from directors		.00
Other current liabilities		.00
<b>TOTAL CURRENT LIABILITIES</b>		.00
Long-term liabilities		.00
<b>TOTAL LIABILITIES</b>		.00

## SHAREHOLDERS' EQUITY:

Paid-up capital		.00
Profit and loss appropriation account		.00

▲ ( Enter 'X' if value is negative )

Reserve account		.00
-----------------	--	-----

▲ ( Enter 'X' if value is negative )

<b>TOTAL EQUITY</b>		.00
---------------------	--	-----

▲ ( Enter 'X' if value is negative )

<b>TOTAL LIABILITIES AND EQUITY</b>		.00
-------------------------------------	--	-----

▲ ( Enter 'X' if value is negative )

**HK-J: INCOME OF PRECEDING YEARS NOT DECLARED**

Name

Income Tax No.

Registration No.

Year of Assessment

- \* Type of Income:    1) Business                  2) Partnership                  3) Dividends                  4) Interests  
                                 5) Discounts                  6) Rents                          7) Royalties                  8) Premiums  
                                 9) Other Income              10) Additions pursuant to paragraph 43(1)(c)

Type of Income*	Year of Assessment <sup>1</sup>	Gross Income	Statutory Income	Chargeable Income <sup>2</sup>

**Note:** Fill in the undeclared income information for the preceding years according to each type of income and year of assessment.  
<sup>1</sup> Year of Assessment for undeclared income.  
<sup>2</sup> Please fill in the same amount of chargeable income if there is more than one (1) type of undeclared income in the same year of assessment.

**HK-M: BASIS YEAR PAYMENTS SUBJECT TO WITHHOLDING TAX**

Payments in the basis period subject to withholding tax under sections 107A, 107D, 109, 109A, 109B, 109E, 109F and 109G.

	<b>Section</b>	<b>Total gross amount paid</b>	<b>Total tax withheld and remitted to LHDNM</b>	<b>Total net amount paid</b>
M1	<b>107A</b>			
M2	<b>107D</b>			
M3	<b>109</b>			
M4	<b>109A</b>			
M5	<b>109B</b>			
M6	<b>109E</b>			
M7	<b>109F</b>			
M8	<b>109G</b>			
<b>TOTAL</b>				

HK-O: PARTICULARS OF COMPANY DIRECTOR												
A No.	B Director's Name	C Service Director <i>Enter '1' = Yes or '2' = No</i>	D Address	E Identification / Passport No.	F Date of Birth  <i>(dd/mm/yyyy)</i>	G Income Tax No.	H Telephone No.	I Shareholding  <i>( % )</i>	J Salary / Bonus  <i>(RM)</i>	K Fees / Commission / Allowances  <i>(RM)</i>	L Total Loan To Directors  <i>(RM)</i>	M Total Loan From Directors  <i>(RM)</i>
1.												
2.												
3.												
4.												
5.												

HK-P: PARTICULARS OF COMPANY'S MAJOR SHAREHOLDERS							
A No.	B Name of Shareholder	C Address	D Identification / Passport / Registration No.	E Date of Birth  <i>(dd/mm/yyyy)</i>	F Country of Origin  <i>(Use country code)</i>	G Income Tax No.  <i>(If F = MY)</i>	H Direct Shareholding  <i>( % )</i>
1.							
2.							
3.							
4.							
5.							

**APPENDIX A1: COMPUTATION OF ADJUSTED INCOME FOR BUSINESS**

Name

Income Tax No.

Registration No.

**Business**      **1**   **2**   **3**   **4**   **5**  
           

**Year of Assessment**

▲ Enter 'X' in the relevant box

**Type of Business Activity**

**Business Code**

Item	Amount	
	+	-
<b>A. BALANCE AS PER PROFIT AND LOSS ACCOUNT</b>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
<b>LESS : SEPARATION OF INCOME BY CLASS</b>		
Dividend income		<table border="1" style="width: 100%; height: 20px;"></table>
Rental income		<table border="1" style="width: 100%; height: 20px;"></table>
Royalty income		<table border="1" style="width: 100%; height: 20px;"></table>
Interest income		<table border="1" style="width: 100%; height: 20px;"></table>
Other income		<table border="1" style="width: 100%; height: 20px;"></table>
<b>B. TOTAL NON-BUSINESS INCOME</b>		<table border="1" style="width: 100%; height: 20px;"></table>
<b>C. TOTAL BUSINESS INCOME ( A – B )</b>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
<b>D. ADJUSTMENT OF BUSINESS INCOME</b>		
<b>ADD:</b>		
1. Non-allowable losses:		
-----	<table border="1" style="width: 100%; height: 20px;"></table>	
-----	<table border="1" style="width: 100%; height: 20px;"></table>	
-----	<table border="1" style="width: 100%; height: 20px;"></table>	
<b>TOTAL</b>	<table border="1" style="width: 100%; height: 20px;"></table>	
2. Surplus recovered expenditure (mining)	<table border="1" style="width: 100%; height: 20px;"></table>	
3. <b>TOTAL ( D1 + D2 )</b>	<table border="1" style="width: 100%; height: 20px;"></table>	
<b>LESS:</b>		
4. Non-taxable gains / income entered in the profit or loss account:		
-----		<table border="1" style="width: 100%; height: 20px;"></table>
-----		<table border="1" style="width: 100%; height: 20px;"></table>
-----		<table border="1" style="width: 100%; height: 20px;"></table>

**ADD:**

5. Taxable gains / income not entered in the Profit and Loss Account but entered in the Balance Sheet:

.....	
.....	
.....	

6. **TOTAL** ( D3 – D4 + D5 )

--	--

**E. ADJUSTMENT OF BUSINESS EXPENDITURE**

**1. ADD:**

1.1 Interest expense restricted under subsection 33(2)

--

1.2 Non-allowable expenses under subsection 39(1)

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
<b>TOTAL:</b>	

**2. LESS:**

2.1 Mining allowance

--

2.2 Surplus residual expenditure (mining)

--

2.3 Allowable expenses not entered in the Profit and Loss Account (extracted from the Balance Sheet):

.....	
.....	
.....	
.....	

2.4 Other expenses / incentive claim: special deduction / further deduction / double deduction (refer to Appendix D1):

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	

3. **TOTAL** ( E1 – E2 )

--	--

**F. ADJUSTED INCOME / (LOSS)** ( C + D6 + E3 )

--	--

Proceed with the computation by transferring the amount of the adjusted income for each business to the working sheet for the determination of statutory income.



**APPENDIX A2: COMPUTATION OF ADJUSTED INCOME FOR LIFE INSURANCE BUSINESS**

Name

Income Tax No. 



 Registration No.

Year of Assessment

**PART A2(a): Computation Of Adjusted Income For Life Insurance Business In Relation To Life Fund**

	Life Fund
<b>A. Gross investment income:</b>	
i) Dividend income	
ii) Interest income	
iii) Rental income	
iv) Other income	
<b>B. Gross proceeds from the realization of investments or rights</b>	
<b>C. TOTAL GROSS INCOME ( A + B )</b>	
<b>LESS:</b>	
<b>D. Cost of acquiring and realizing those Investments or rights in connection with item B</b>	
<b>E. ADJUSTED INCOME / (ADJUSTED LOSS) [ C – D ]</b>	

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9 to determine the statutory income.

**PART A2(b): Computation Of Adjusted Income For Life Insurance Business In Relation To Shareholders' Fund**

**Shareholders' Fund**

<b>A.</b> Gross investment income:	
(i) Dividend income	
(ii) Interest income	
(iii) Rental income	
(iv) Other income	
<b>B.</b> Gross proceeds from the realization of investments or rights	
<b>C. TOTAL ( A + B )</b>	
<b>D.</b> Actuarial surplus transferred to shareholders' fund	
<b>E. TOTAL GROSS INCOME ( C + D )</b>	
<b>LESS:</b>	
<b>F.</b> Cost of acquiring and realizing those investments or rights in connection with item B	
<b>G. TOTAL ( E - F )</b>	
<b>LESS:</b>	
<b>H.</b> Actuarial deficit transferred to life fund	
<b>I. ADJUSTED INCOME / (ADJUSTED LOSS) [ G - H ]</b>	

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9 to determine the statutory income.

**APPENDIX A2A: COMPUTATION OF ADJUSTED INCOME FOR TAKAFUL BUSINESS**

Name

Income Tax No. 



 Registration No.

Year of Assessment

**PART A2A(a): Computation Of Adjusted Income For Takaful Business In Relation To Family Takaful Fund**

	<b>Family Takaful Fund</b>
<b>A. Gross investment income:</b>	
i) Dividend income	
ii) Interest income	
iii) Rental income	
iv) Other income	
<b>B. Gross proceeds from the realization of investments or right</b>	
<b>C. TOTAL ( A + B )</b>	
<b>LESS:</b>	
<b>D. Cost of acquiring and realizing those Investments or rights in connection with item B</b>	
<b>E. Share of profits distributed / credited to the participant</b>	
<b>F. Share of profits distributed / credited to the takaful operator's fund</b>	
<b>G. TOTAL ( D + E + F )</b>	
<b>H. ADJUSTED INCOME / (ADJUSTED LOSS) [ C -G ]</b>	

**Note:** Payment of wakalah fee to the takaful operator's fund is not allowed as a deduction from the family takaful fund.

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

**PART A2A(b) : Computation Of Adjusted Income For Takaful Business In Relation To Takaful Operator's Fund**

**Takaful Operator's Fund**

<b>A.</b> Gross investment income:	
(i) Dividend income	
(ii) Interest income	
(iii) Rental income	
(iv) Other income	
<b>B.</b> Gross proceeds from the realization of investments or rights	
<b>C.</b> Wakalah fee or other fees receivable from general, re-takaful or family re-takaful fund, or any others fees receivable in respect of an investment fund from the family fund	
<b>D.</b> Qard recovered from family fund	
<b>E.</b> Profits from investments distributed or credited from family fund	
<b>F.</b> Profits distributed or credited from the general fund and family re-takaful fund	
<b>G.</b> Amount of actuarial surplus from the family takaful fund transferred to the takaful operator's fund	
<b>H. TOTAL ( A to G )</b>	
<b>LESS:</b>	
<b>I.</b> Cost of acquiring and realizing those investments or rights in connection with item B	
<b>J.</b> Qard incurred in connection with family fund	
<b>K.</b> Management expenses allowed in connection with takaful general business carried out in accordance with the principle of wakalah	
<b>L.</b> Commission payable and discount allowed in connection with takaful general business carried out in accordance with the principle of wakalah	
<b>M. TOTAL ( I to L )</b>	
<b>N. TAKAFUL OPERATOR'S FUND ( H - M )</b>	



## APPENDIX A3A: COMPUTATION OF ADJUSTED INCOME FOR GENERAL TAKAFUL BUSINESS

Name

Income Tax No.

Registration No.

Year of Assessment

	General Takaful	Re-takaful	Family Re-takaful
<b>A.</b> Gross takaful contributions receivable <b>Less:</b> Takaful contributions returned Wakalah fee which is attributable to shareholders' fund			
<b>B.</b> Any other gross income (including commission and receivable profit)			
<b>C.</b> Gross investment income			
<b>D.</b> Gross proceeds from the realization of investments or rights			
<b>E.</b> Amounts recoverable under re-takaful contracts			
<b>F.</b> Balance of reserve fund for unexpired risks brought forward			
<b>G. TOTAL GROSS INCOME (A to F)</b>			
<b>LESS:</b>			
<b>H.</b> Claims incurred			
<b>I.</b> Re-takaful contributions payable (100% if in Malaysia, 95% if outside Malaysia)			
<b>J.</b> Commissions payable in connection with the business carried out in accordance with the principle of mudharabah			
<b>K.</b> Discounts allowed in connection with the business carried out in accordance with the principle of mudharabah			
<b>L.</b> Cost of acquiring and realizing those investments or rights in connection with item D			
<b>M.</b> Balance of reserve fund for unexpired risks carried forward			
<b>N.</b> Fee other than wakalah fee attributable to shareholders' fund			
<b>P.</b> Share of profits distributed / credited to the participant			
<b>Q.</b> Share of profits distributed / credited to the shareholders' fund			
<b>R.</b> Management fees in connection with the business carried out in accordance with the principle of mudharabah			
<b>S. TOTAL DEDUCTION ( H to R )</b>			
<b>T. ADJUSTED INCOME / (ADJUSTED LOSS) [ G - S ]</b>			

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

- Notes:**
- (i) Computation of reserve fund for unexpired risks – Refer to subsection 60AA(24) of ITA 1967.
  - (ii) For non-resident takaful business – Refer to subsections 60AA(7), 60AA(8), 60AA(10), 60AA(12) and other subsections related to section 60AA of ITA 1967.

**APPENDIX B2:**
**SECTION 110 TAX DEDUCTION (OTHERS)**

 Name 





 Income Tax No. 




 Registration No. 





 Year of Assessment 





**A.** List out income from interest / royalty income pursuant to the provision under section 109 of ITA 1967 and income listed under section 109b of the same Act.

List out also income from trust as per CP30A and other relevant income.

\* Income Code:              3 = interest                              5 = royalty                              6 = section 4A income  
                                         7 = income from trust                              8 = other relevant income

No.	Code*	Name of Taxpayer / Trust	Gross Income (RM)	Tax Deducted		Date of Payment	Receipt No.
				RM	sen		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>TOTAL</b>							

(Z)

**B.** Total tax deducted/set-off claimed under section 110 (Z)

**C.** Total gross interest income (income code = 3)

**D.** Total gross royalty income (income code = 5)

**E.** Total gross section 4A income (income code = 6)

**F.** Total gross income from trust (income code = 7)

**G.** Total gross of other income (income code = 8)



**APPENDIX B3:**

**CLAIM FOR SECTION 132 TAX RELIEF - INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT**

Name

Income Tax No. 



 Registration No.

Year of Assessment

**A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022:**

- \*Type of Income      1 = Business      2 = Partnership      3 = Employment      4 = Dividends      5 = Interest  
 6 = Discounts      7 = Rents      8 = Royalties      9 = Premiums      10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country				Computation of Bilateral Tax Credit		Allowable Tax Credit	
	*Type of Income	Country	Gross Income (a1)	Tax Charged In The Foreign Country (b1)	Proportion of Statutory Income* (c1)	Tax Credit** (d1)	[Amount (b1) or (d1) whichever is lower] Gross Income (e1)	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
<b>TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132</b>							<b>(f1)</b>	

<p>* Proportion of Statutory Income Calculation Formula (c1) :</p> $\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \frac{\text{Foreign and Malaysian Total Statutory Income (by source)}}{\text{Foreign and Malaysian Total Statutory Income (by source)}}$	<p>** Tax Credit Calculation Formula (d1) :</p> $\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from c1)}}{\text{Total Income}} \times \text{Malaysian tax payable before bilateral credit}$
--	---

- NOTES:**
1. Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.
  2. Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.
  3. The Guidelines for Tax Treatment in Relation to Income Received from Abroad can be referred to as a guide.

**B.** List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022:

\*Type of Income      1 = Business      2 = Partnership      3 = Employment      4 = Dividends      5 = Interest  
 6 = Discounts      7 = Rents      8 = Royalties      9 = Premiums      10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country				Computation of Unilateral Tax Credit	Allowable Tax Credit [Amount (b1) or (d1) whichever is lower]  (d2)
	*Type of Income	Country	Gross Income (d2)	Tax Charged In The Foreign Country (b2)	Tax Credit * (c2)	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
<b>TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132</b>					<b>(f2)</b>	

**C.** **TOTAL RELIEF UNDER SECTION 132 [ f1 + f2 ]** (Transfer this amount to item B7 - Section 132 and 133 tax relief of Form C 2022)

\* Tax Credit Calculation Formula (c2) :

$$\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3% [Amount from a2]}} \times \text{Malaysian tax payable before bilateral credit (at the rate of 3%) [Amount from a2 x 3\%]}$$

- NOTES:**
- Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.
  - Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.
  - The Guidelines for Tax Treatment in Relation to Income Received from Abroad can be referred to as a guide.

**APPENDIX B4: CLAIM FOR SECTION 133 TAX RELIEF - INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT**

Name

Income Tax No. 



 Registration No.

Year of Assessment

**A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022:**

\*Type of Income      1 = Business      2 = Partnership      3 = Employment      4 = Dividends      5 = Interest  
 6 = Discounts      7 = Rents      8 = Royalties      9 = Premiums      10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country					Computation of Bilateral Tax Credit		Allowable Tax Credit [Amount (c1) or (f1) whichever is lower ] <b>(g1)</b>
	*Type of Income	Country	Gross Income <b>(a1)</b>	Tax Charged In The Foreign Country <b>(b1)</b>	Half of Tax Charged In The Foreign Country <b>(c1)</b> [c1 = b1 / 2]	Proportion of Statutory Income* <b>(d1)</b>	Tax Credit** <b>(f1)</b>	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
<b>TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 133</b>							<b>(h1)</b>	

<p>* Proportion of Statutory Income Calculation Formula (d1) :</p> $\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \frac{\text{Foreign and Malaysian Total Statutory Income (by source)}}{\text{Total Statutory Income}}$	<p>** Tax Credit Calculation Formula (f1) :</p> $\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from d1)}}{\text{Total Income}} \times \text{Malaysian tax payable before unilateral credit}$
--	--

- NOTES:**
1. Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.
  2. Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.
  3. The Guidelines for Tax Treatment in Relation to Income Received from Abroad can be referred to as a guide.

**B.** List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022:

\*Type of Income      1 = Business      2 = Partnership      3 = Employment      4 = Dividends      5 = Interest  
 6 = Discounts      7 = Rents      8 = Royalties      9 = Premiums      10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country				Computation of Unilateral Tax Credit		Allowable Tax Credit [Amount (c2) or (f2) whichever is lower ] <b>(g2)</b>
	*Type of Income	Country	Gross Income <b>(a2)</b>	Tax Charged In The Foreign Country <b>(b2)</b>	Half of Tax Charged In The Foreign Country <b>(c2)</b> [c2 = b2 / 2]	Tax Credit ** <b>(f2)</b>	
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
<b>TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 133</b>						<b>(h2)</b>	

**C.** **TOTAL RELIEF UNDER SECTION 133 [ h1 + h2 ]** (Transfer this amount to item B7 - Section 132 and 133 tax relief of Form C 2022)

\* Tax Credit Calculation Formula (f2) :

$$\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3\% [Amount from a2]}} \times \text{Malaysian tax payable before bilateral credit (at the rate of 3\%) [Amount from a2 x 3\%]}$$

- NOTES:**
1. Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.
  2. Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.
  3. The Guidelines for Tax Treatment in Relation to Income Received From Abroad can be referred to as a guide.

**APPENDIX B5: PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL**

Name 

Income Tax No. 

Registration No. 

Year of Assessment 
**A. LIST OF PROPERTIES RENTED OUT / ASSETS LEASED OUT**

No.	Type of Property / Asset	Address of the Property / Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments received in the Year of Assessment (RM)	
				Rental Business	Non-Rental Business
A1					
A2					
A3					
A4					
A5					
A6					
A7					
A8					
A9					
A10					
<b>TOTAL GROSS</b>					

Proceed with the computation by transferring the total gross amount to:

- (i) Working Sheet HK-C16A to determine the statutory rental income under paragraph 4(a) of ITA ACP 1967 as business source; or
- (ii) Working Sheet HK-C16 if the rental income is assessed as non-business source under paragraph 4(d) of ITA 1967.

Note : Real properties which are let out can be grouped as one source whether as a business source under paragraph 4(a) of the ITA or a non-business source under paragraph 4(d) of the ITA.

## APPENDIX C:

## FOREIGN CURRENCY EXCHANGE RATES

YEAR OF ASSESSMENT	\$1 AUST.	1 DINAR BAHRAIN	\$1 BRUNEI	\$1 CANADA	1 RENMINBI CHINA	1 RIYAL ARAB SAUDI	1 RAND S.AFRICA	1 KRONE NORWAY	\$1 HK	1 RUPEE INDIA	1 RUPIAH INDONESIA	1 YEN JAPAN
2006	2.7885	9.8261	2.3305	3.2648	0.4646	0.9877	0.5522	0.5777	0.4772	0.0820	0.0004	0.0318
2007	2.9084	9.1412	2.3038	3.2396	0.4563	0.9265	0.4926	0.5932	0.4450	0.0844	0.0004	0.0295
2008	2.8526	8.8466	2.3768	3.1665	0.4846	0.8972	0.4116	0.6025	0.4322	0.0781	0.0003	0.0326
2009	2.8085	9.3478	2.4470	3.1239	0.5210	0.9490	0.4259	0.5672	0.4591	0.0739	0.0003	0.0381
2010	2.9890	8.5417	2.3859	3.1585	0.4807	0.8678	0.4444	0.5394	0.4189	0.0716	0.0004	0.0371
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388
2012	3.2288	8.1935	2.4958	3.1207	0.4944	0.8318	0.3810	0.5361	0.4021	0.0586	0.0003	0.0391
2013	3.0765	8.3509	2.5418	3.0881	0.5171	0.8478	0.3308	0.5410	0.4099	0.0545	0.0003	0.0326
2014	2.9813	8.6715	2.6082	2.9449	0.5365	0.8810	0.3048	0.5263	0.4262	0.0514	0.0003	0.0313
2015	2.9582	10.3506	2.8638	3.0824	0.6267	1.0504	0.3096	0.4887	0.5082	0.0614	0.0003	0.0325
2016	3.1134	11.0180	3.0315	3.1578	0.6306	1.1165	0.2858	0.4974	0.5395	0.0623	0.0003	0.0386
2017	3.3287	11.4251	3.1441	3.3472	0.6425	1.1584	0.3263	0.5253	0.5576	0.0667	0.0006	0.0387
2018	Refer to <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate											

YEAR OF ASSESSMENT	1 WON SOUTH KOREA	\$1 NEW ZEALAND	1 RUPEE PAKISTAN	1 PESO PHIL.	\$1 S'PORE	1 RUPEE SRI LANKA	1 FRANC SWITZERLAND	\$1 TAIWAN	BATH THAI	£1 UK	\$1 USA	1 EURO
2006	0.0038	2.4063	0.0614	0.0722	2.3306	0.0356	2.9553	0.1139	0.0976	6.8176	3.7043	4.6479
2007	0.0037	2.5534	0.0571	0.0754	2.3040	0.0314	2.8937	0.1057	0.1007	6.9464	3.4721	4.7529
2008	0.0031	2.3904	0.0480	0.0758	2.3773	0.0310	3.1077	0.1067	0.1009	6.2176	3.3657	4.9339
2009	0.0028	2.2521	0.0437	0.0748	2.4471	0.0310	3.2813	0.1077	0.1036	5.5655	3.5590	4.9538
2010	0.0028	2.3449	0.0382	0.0721	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961
2012	0.0028	2.5257	0.0334	0.0739	2.4959	0.0245	3.3259	0.1055	0.1004	4.9417	3.1196	4.0092
2013	0.0029	2.6073	0.0313	0.0749	2.5419	0.0246	3.4307	0.1071	0.1035	4.9741	3.1796	4.2206
2014	0.0031	2.7441	0.0326	0.5365	2.6000	0.0253	3.6159	0.1090	0.1013	5.3927	3.3045	4.4521
2015	0.0037	2.7488	0.0383	0.0865	2.8638	0.0290	4.0922	0.1239	0.1150	6.0266	3.9399	4.3736
2016	0.0036	2.9171	0.0400	0.0882	3.0316	0.0287	4.2494	0.1299	0.1186	5.6755	4.1875	4.6315
2017	0.0038	3.0870	0.0413	0.0862	3.1441	0.0285	4.4102	0.1427	0.1279	5.5908	4.3444	4.8971
2018	Refer to <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate											

### FOREIGN CURRENCY EXCHANGE RATES

YEAR OF ASSESSMENT	1 DINAR KUWAIT	1 PESO ARGENTINA	1 PESO MEXICO	1 REAL BRAZIL	1 KYAT MYANMAR	1 KRONE DENMARK	1 RIAL IRAN	1 PAUN LEBANON	1 TAKA BANGLADESH	1 KRONE SWEDEN	1 DONG VIETNAM	1 NEW LIRA TURKEY
2008	12.5130	1.0552	0.3011	1.8439	0.5225	0.6592	0.0003	0.0022	0.0491	0.5145	0.0002	2.5792
2009	12.3469	0.9479	0.2614	1.7795	0.5531	0.6653	0.0004	0.0024	0.0518	0.4668	0.0002	2.2737
2010	11.3506	0.8245	0.2549	1.8319	0.5057	0.5804	0.0003	0.0022	0.0468	0.4523	0.0002	2.1436
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329
2012	11.1385	0.6810	0.2349	1.5886	0.125	0.5386	0.0003	0.0021	0.0381	0.4605	0.0001	1.7171
2013	11.2009	0.5785	0.2470	1.4643	0.0034	0.5659	0.0002	0.0021	0.0406	0.4879	0.0001	1.6592
2014	11.6104	0.4046	0.2462	1.3952	0.0034	0.5893	0.0001	0.0022	0.0426	0.4835	0.0002	1.4969
2015	13.0882	0.4238	0.2458	1.1838	0.0034	0.5864	0.0001	0.0026	0.0506	0.4672	0.0002	1.4360
2016	13.8553	0.2820	0.2224	1.1952	0.0034	0.6221	0.0001	0.0028	0.0533	0.4893	0.0002	1.3741
2017	14.3173	0.2617	0.2279	1.3498	0.0032	0.6583	0.0001	0.0029	0.0536	0.4683	0.0002	1.1826
2018	Refer to <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate											

YEAR OF ASSESSMENT	1 DIRHAM U.A.E.	1 PESO CHILE	1 RIYAL QATAR	1 SHEKEL ISRAEL	1 NAIRA NIGERIA	1 RUBLE RUSSIA						
2008	0.9074	0.0064	0.9157	0.9875								
2009	0.9595	0.0063	0.968	0.8979	0.0238	0.1114						
2010	0.8768	0.0063	0.885	0.8538	0.0216	0.1062						
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042						
2012	0.8410	0.0064	0.8484	0.8065	0.0196	0.0995						
2013	0.8571	0.0063	0.8648	0.8578	0.0200	0.0988						
2014	0.8901	0.0057	0.8979	0.8809	0.0100	0.0866						
2015	1.0620	0.0060	1.0714	1.0041	0.0199	0.0642						
2016	1.1292	0.0061	1.1390	1.0768	0.0172	0.0621						
2017	1.1716	0.0066	1.1759	1.1927	0.0141	0.0738						
2018	Refer to <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate											

- With effect from Year of Assessment 2018, the foreign exchange rate used by corporate taxpayers is based on the monthly average basis for the month the accounting period ends. Example:
  - i) accounting period ended 31/12/2018 - Monthly average rate in December 2018
  - ii) accounting period ended 30/06/2018 - Monthly average rate in June 2018
- Foreign Currency Exchange Schedule can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my> > Home > International > Foreign Exchange Rate.
- The table adopts the table prepared by the Accountant General's Department of Malaysia based on foreign currency exchange rates by Bank Negara Malaysia (BNM). This schedule is for general guidance only and is still subject to changes issued by BNM.

## CLAIM CODES

This list is provided as a general reference for all categories of taxpayers. **Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 and Government gazette to determine their eligibility prior to claiming any incentive listed in this Appendix.** Incentive claims may be withdrawn and subject to penalty, if it is found that incentives are claimed by taxpayers who are not eligible to make such claims.

**NOTE:**

- Residence status - Refer to Public Ruling No. 11/2017 regarding residence status of individuals  
Refer to Public Ruling No. 9/2019 regarding residence status of companies and bodies of persons

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees	Paragraph 34(6)(e) ITA 1967		Person
102	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka	Paragraph 34(6)(f) ITA 1967		Person
103	Provision of library facilities or contributions to libraries not exceeding RM100,000	Paragraph 34(6)(g) ITA 1967		Person
104	Provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure and information and communication technology; approved by the Minister.	Paragraph 34(6)(h) ITA 1967	W.e.f YA 2020	Person
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit	Paragraph 34(6)(i) ITA 1967		Person
106	Establishment and management of approved musical or cultural groups	Paragraph 34(6)(j) ITA 1967		Person
107	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: - not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity - not exceeding RM1,000,000 in aggregate	Paragraph 34(6)(k) ITA 1967	W.e.f YA 2020	Person
108	Provision of scholarship to a student receiving full-time instruction leading to an award of diploma / degree (including Masters / Doctorate)	Paragraph 34(6)(l) ITA 1967	W.e.f YA 2001	Company
109	Capital expenditure incurred in obtaining accreditation for a laboratory or as a certification body	Paragraph 34(6)(m) ITA 1967	Amended W.e.f YA 2004	Company



1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
110	Revenue expenditure on scientific research directly undertaken and related to the business	Subsection 34(7) ITA 1967		Person
111	Incorporation expenses	P.U. (A) 475/2003 [Revokes P.U. (A) 134/1974]	W.e.f YA 2004	Company
		P.U. (A) 472/2005 [Amendments to P.U. (A) 475/2003]	W.e.f YA 2004	
112	Cost of acquisition of proprietary rights	P.U. (A) 63/2002 [Revokes P.U. (A) 127/1999]	W.e.f YA 2002	Company
113	Corporate debt restructuring expenditure	P.U. (A) 49/2000	W.e.f 30.10.1999	Company
		P.U. (A) 294/2001	W.e.f 1.1.2001	
		P.U. (A) 306/2002	W.e.f 1.1.2002	
115	Pre-commencement of business training expenses incurred within one year prior to the commencement of business	P.U. (A) 160/1996	W.e.f YA 1996	Company
116	Contribution to an approved benevolent fund / trust account in respect of individuals suffering from serious diseases	Subsection 44(6) ITA 1967		Person
117	Provision of practical training in Malaysia to resident individuals who are not own employees	Paragraph 34(6)(n) ITA 1967	W.e.f YA 2002	Person
118	Promotion of exports - registration of patents, trademarks and product licensing overseas	P.U. (A) 116/2002	YA 2002 - YA 2005	Company
		P.U. (A) 355/2002 [Amendments to P.U. (A) 116/2002]	YA 2002 - YA 2005	
119	Implementation of RosettaNet	P.U. (A) 405/2011 [Revokes P.U. (A) 8/2004]	W.e.f YA 2012	Company
120	Investment in a venture company	P.U. (A) 76/2005 [Revokes P.U. (A) 212/2001]	YA 2003 - YA 2017	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Resident individual who has business sources</li> </ul>
		P.U. (A) 117/2022 [Revokes P.U. (A) 76/2005]	W.e.f YA 2018	
121	Deduction for gifts of new personal computers to employees	P.U. (A) 504/2000	YA 2001 - YA 2003	Company
	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees	P.U. (A) 192/2008	YA 2008 - YA 2010	Resident person
122	Cost of developing website	P.U. (A) 101/2003 [Revokes P.U. (A) 447/2002]	W.e.f YA 2002	Resident person
124	Cost on acquisition of a foreign owned company	P.U. (A) 310/2003	W.e.f 21.09.2002	Company
		P.U. (A) 81/2008 [Amendments to P.U. (A) 310/2003]	W.e.f YA 2005	

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
		P.U. (A) 218/2013	<i>W.e.f 03.07.2012</i>	
125	Investment in a project of commercialisation of research and development findings	P.U. (A) 269/2005	<i>W.e.f 11.09.2005</i>	Company
126	Promotion of exports - hotel accommodation and sustenance provided to potential importers	P.U. (A) 117/2002	<i>W.e.f YA 2002</i>	Company
127	Expenditure on issuance of Islamic securities / Cost of issuance of Islamic securities	P.U. (A) 320/2005 <i>[Revokes P.U. (A) 107/2003]</i>	<i>W.e.f 03.07.2004</i>	Company
		P.U. (A) 6/2007	<i>YA 2007 – YA 2010</i>	
		P.U. (A) 176/2007	<i>W.e.f YA 2007</i>	
		P.U. (A) 420/2009 & P.U. (A) 296/2010	<i>Paragraph 2(1)(a) : YA 2011 – YA 2015 Paragraph 2(1)(b) : YA 2010 – YA 2015</i>	
		P.U. (A) 355/2011	<i>YA 2011 – YA 2015</i>	
128	Expenditure on issuance of asset backed securities	P.U. (A) 321/2005	<i>W.e.f 03.07.2004</i>	Company
129	Expenditure on issuance of Islamic securities pursuant to Istisna' principle	P.U. (A) 322/2005	<i>W.e.f 03.07.2004</i>	Company
130	Cash contribution and sponsor of a cultural or arts show held in Federal Territory Kuala Lumpur	P.U. (A) 380/2005	<i>W.e.f YA 2005</i>	Company
131	Investment in an approved new food production project and expansion project	P.U. (A) 55/2006 <i>[Revokes P.U. (A) 81/2001]</i>	<i>W.e.f YA 2001</i>	Company
		P.U. (A) 167/2011	<i>W.e.f 01.10.2005</i>	
		P.U. (A) 374/2020	<i>From 01.01.2016 (Application between 1.12.2016 – 31.12.2020)</i>	
132	Audit expenditure	P.U. (A) 129/2006	<i>W.e.f YA 2006</i>	Company
133	Expenditure incurred for the development and compliance of new courses by private higher education institutions	P.U. (A) 184/2006	<i>W.e.f YA 2006</i>	Private higher education institution
134	Expenditure for establishment of an Islamic stock broking business	P.U. (A) 65/2007	<i>W.e.f 02.09.2006</i>	Company

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
		P.U. (A) 401/2009 [Amendments to P.U. (A) 65/2007]	W.e.f 01.01.2010	
135	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia	Paragraph 34(6)(o) ITA 1967	W.e.f YA 2004	Company
136	Expenditure incurred on the provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister	Paragraph 34(6)(ha) ITA 1967	W.e.f YA 2008	Company
137	Deduction for investment in a Bionexus status company	P.U. (A) 306/2016 (Revokes P.U. (A) 373/2007)	W.e.f YA 2016 (Investment made from 1.1.2016 – 31.12.2020)	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Individual who is a Malaysian citizen, resident and has business income source</li> </ul>
		P.U. (A) 212/2022 [Amendments to P.U. (A) 306/2016]	W.e.f 1.1.2021 (Investment made from 1.1.2021 – 31.12.2022)	
138	Deduction for cost of spectrum assignment	P.U. (A) 447/2007	W.e.f YA 2007	Company
139	Deduction for cost of obtaining Chain of Custody Certification from Malaysian Timber Certification Council	P.U. (A) 42/2008	W.e.f YA 2007	Company
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008	W.e.f YA 2009	Resident person
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009	W.e.f YA 2008	Resident person
		P.U. (A) 226/2009 [Amendments to P.U. (A) 153/2009]	W.e.f YA 2008	
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project	P.U. (A) 417/2009	W.e.f YA 2002	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Co-operative society</li> <li>▪ Partnership</li> <li>▪ Individual</li> </ul>
		P.U. (A) 294/2010 [Amendments to P.U. (A) 417/2009]	W.e.f YA 2002	
143	Deduction for cost of preparation of corporate knowledge-based master plan	P.U. (A) 419/2009	W.e.f YA 2003	Company
		P.U. (A) 295/2010 [Amendments to P.U. (A) 419/2009]	W.e.f YA 2003	
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009	YA 2010 - YA 2014	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Enterprise</li> </ul>

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
145	Deduction for contribution to retirement fund in relation to a member of the public service (of pensionable status) seconded with approval by the Public Service Department to serve in a company	P.U. (A) 31/2010	<i>W.e.f</i> YA 2003	Company
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011	<i>W.e.f</i> YA 2002	Licensee * who is resident * Defined in regulation 2 of the Communications and Multimedia (Universal Service Provision) Regulations 2002.
147	Deduction for payment of premium to Malaysia Deposit Insurance Corporation	P.U. (A) 131/2013 ( <i>Revokes P.U. (A) 379/2011</i> )	<i>Paragraph 36(1)(a):</i> YA 2005 – YA 2010 <i>Paragraph 36(1) &amp; (2):</i> <i>W.e.f</i> YA 2011	Financial institution (member institution to the Malaysia Deposit Insurance Corporation)
		P.U. (A) 311/2018 <i>[Amendments to P.U. (A) 131/2013]</i>	<i>W.e.f</i> YA 2018	
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012	<i>W.e.f</i> YA 2012	Person who is resident and is a franchisee * * Franchisee within the meaning of section 4 of the Franchise Act 1998
149	Deduction for expenditure to obtain the 1-InnoCERT certification	P.U. (A) 109/2012 & P.U. (A) 168/2016	<i>W.e.f</i> YA 2010 <i>W.e.f</i> YA 2015	Resident person (person in the manufacturing industry, services, primary agriculture, construction or mining and quarrying industry)
150	Deduction for promotion of international or private school	P.U. (A) 110/2012	<i>W.e.f</i> YA 2012	International or private school which is a company or society resident and registered with the Ministry of Education Malaysia
151	Deduction for pre-commencement expenses in relation to Refinery and Petrochemical Integrated Development	P.U. (A) 43/2013	<i>W.e.f</i> YA 2010	Company
		P.U. (A) 183/2015 <i>[Amendments to P.U. (A) 43/2013]</i>	<i>W.e.f</i> YA 2010	
152	Deduction for investment in a project of commercialisation of research and development findings	P.U. (A) 51/2013	<i>W.e.f</i> 29.09.2012	Company
		P.U. (A) 3/2022	<i>W.e.f</i> 07.11.2020 (Application from 7.11.2020 – 31.12.2025)	

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
153	Deduction for expenditure on issuance of retail debenture and retail sukuk	P.U. (A) 71/2013 & P.U. (A) 142/2013 [Amendments to P.U. (A) 71/2013]	YA 2012 - YA 2015	Company
		P.U. (A) 117/2019	YA 2019 - YA 2020	
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects	P.U. (A) 89/2013	W.e.f YA 2013	Resident person (Rescuing contractor or developer who is appointed or approved by the Minister of Housing and Local Government or liquidator)
156	Deduction for relocation costs for Tun Razak Exchange Marquee Status Company	P.U. (A) 30/2013	W.e.f YA 2014	Company
		P.U. (A) 475/2021 [Amendments to P.U. (A) 30/2013]	W.e.f YA 2021	
157	Deduction for expenses in relation to secretarial fee and tax filing fee	P.U. (A) 162/2020 [Revokes P.U. (A) 336/2014]	W.e.f YA 2020	Resident person
		P.U. (A) 471/2021 [Amendments to P.U. (A) 162/2020]	W.e.f YA 2022	
158	Deduction for expenditure on issuance of sukuk	P.U. (A) 318/2015	YA 2016 - YA 2018	Company
		P.U. (A) 118/2019	YA 2019 - YA 2020	
159	Deduction for the sponsorship of hallmark event	P.U. (A) 126/2022 [Amendments to P.U. (A) 165/2016]	W.e.f 13.06.2008 – 31.12.2022	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Individual who is resident and has business source</li> </ul>
160	Deduction for investment in qualifying activity	P.U. (A) 125/2022 [Amendments to P.U. (A) 166/2016]	W.e.f 13.06.2008 – 31.12.2022	Company
161	Deduction for expenses in relation to National Greenhouse Gas Reporting Programme	P.U. (A) 295/2016	YA 2015 - YA 2017	Company
162	Deduction for expenditure on issuance of retail debenture and retail sukuk	P.U. (A) 347/2016	YA 2016 - YA 2018	Company
163	Deduction for expenditure on issuance or offering of sustainable and responsible investment sukuk	P.U. (A) 221/2017	YA 2016 - YA 2020	Company
164	Deduction for payment of educational loan of Perbadanan Tabung Pendidikan Tinggi Nasional by employers on behalf of employees	P.U. (A) 206/2019	YA 2019 - YA 2020	Employer
		P.U. (A) 415/2019	YA 2019 - YA 2022	

1. Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
		<i>[Amendments to P.U. (A) 206/2019]</i>		
165	Deduction for expenses in relation to listing on Access, Certainty, Efficiency (ACE) Market or Leading Entrepreneur Acceleration Platform (LEAP) Market of Bursa Malaysia	P.U. (A) 263/2020	YA 2020 – YA 2022	A technology-based company
166	Deduction for expenditure on Industry4WRD Readiness Assessment	P.U. (A) 325/2021 <i>[Amendments to P.U. (A) 272/2020]</i>	YA 2019 – YA 2026	Company resident in Malaysia
167	Deduction for cost of renovation and refurbishment of business premise subject to the maximum amount of RM300, 000 (Renovation cost incurred from 1 March 2020 – 31 December 2022)	P.U. (A) 381/2020	W.e.f YA 2020	Person
		P.U. (A) 481/2021 <i>[Amendments to P.U. (A) 381/2020]</i>	W.e.f YA 2022	
168	Deduction by employer for the value for benefit to acquire smartphone, tablet or personal computer given to his employee.	P.U. (A) 133/2021 <i>[Amendments to P.U. (A) 21/2021]</i>	W.e.f YA 2020	Employer
169	Deduction by employer for expenses in relation to the cost of the personal protective equipment for the purpose of prevention and protection of its workers from Coronavirus Disease 2019 (COVID-19).	P.U. (A) 269/2021	W.e.f YA 2020 <i>(Expenditure date starting 01.03.2020)</i>	Employer
170	Special deduction for reduction of rental to a small and medium enterprise (Rental for the month of April of the year 2020 until June of the year 2022)	P.U. (A) 353/2021	W.e.f YA 2020	Person
		P.U. (A) 479/2021 <i>[Amendments to P.U. (A) 353/2021]</i>	W.e.f 01.01.2022	
170	Special deduction for reduction of rental to a tenant <b>other than</b> a small and medium enterprise (Rental for the month of January until June of the year 2022)	P.U. (A) 354/2021	W.e.f YA 2021	Person
		P.U. (A) 480/2021 <i>[Amendments to P.U. (A) 354/2021]</i>	W.e.f 01.01.2022	

2.		Further Deductions		
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
201	Premiums paid for the import of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 220/2012 [Revokes P.U. (A) 72/1982]	W.e.f YA 1982 - YA 2015 (Revoked w.e.f YA 2016)	Person
202	Remuneration of disabled employees	P.U. (A) 73/1982	W.e.f YA 1982	Person
		P.U. (A) 204/2019 [Amendments to P.U. (A) 73/1982]	W.e.f YA 2019	
203	Expenditure on approved training of employees for companies in manufacturing, non-manufacturing sector, hotel or tour operating business	P.U. (A) 61/1992 & P.U. (A) 212/1992 [Amendments to P.U. (A) 61/1992]	W.e.f YA 1991	Company
		P.U. (A) 111/1995 [Amendments to P.U. (A) 61/1992]	W.e.f YA 1992	
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 219/2012 [Revokes P.U. (A) 79/1995]	W.e.f YA 1995 - YA 2015 (Revoked w.e.f YA 2016)	Person
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)	P.U. (A) 218/2012 2012 [Revokes P.U. (A) 422/1990]	W.e.f YA 2016	Person
		P.U. (A) 54/2013 [Amendments to P.U. (A) 422/1990]	W.e.f YA 2013	
206	Overseas expenses for promotion of tourism	P.U. (A) 412/1991	W.e.f YA 1991	Company
		P.U.(A) 263/2003 [Amendments to P.U. (A) 412/1991]	W.e.f YA 2002	
207	Expenditure incurred for participating in an approved international trade fair held in Malaysia for promotion of exports	P.U. (A) 361/1991	W.e.f YA 1992	Company
208	Premiums paid on export credit insurance taken with Malaysia Export Credit Insurance Berhad	P.U. (A) 526/1985	W.e.f YA 1986	Person
209	Advertising expenditure on Malaysian brand name goods	P.U. (A) 62/2002 [Revokes P.U. (A) 129/1999]	Paragraph 3(a): W.e.f YA 1998 Paragraph 3(b): W.e.f YA 2002	Company
		P.U. (A) 171/2007 [Amendments to P.U. (A) 62/2002]	W.e.f YA 2007	
210	Promotion of exports	Section 41 APP 1986		Company

2.		Further Deductions		
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
211	Promotion of export of services	P.U. (A) 193/1999	<i>W.e.f</i> YA 1996	Company
		P.U.(A) 262/2003 [Amendments to P.U. (A) 193/1999]	<i>W.e.f</i> YA 2002	
		P.U. (A) 271/2005 [Amendments to P.U. (A) 193/1999]	<i>W.e.f</i> YA 2005	
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia	P.U. (A) 50/2000	<i>W.e.f</i> YA 2000 ( <i>current year</i> )	Person
213	Promotion of export of services	P.U.(A) 114/2002	<i>W.e.f</i> YA 2002	Company
		P.U. (A) 272/2005 [Amendments to P.U. (A) 114/2002]	<i>W.e.f</i> YA 2005	
214	Expenses in respect of promotion of exports related to participation in a virtual trade show, trade portal and maintaining warehouse overseas	P.U.(A) 115/2002	<i>W.e.f</i> YA 2002	Company
215	Promotion of export of higher education	P.U.(A) 185/2001	<i>W.e.f</i> YA 1996	Company
		P.U.(A) 261/2003 [Amendments to P.U. (A) 185/2001]	<i>W.e.f</i> YA 2002	
216	Deduction for promotion of Malaysia International Islamic Financial Centre	P.U.(A) 307/2008	YA 2008 - YA 2010	Resident person
		P.U. (A) 416/2009	YA 2011 - YA 2015	
		P.U. (A) 293/2010 [Amendments to P.U. (A) 416/2009]	YA 2011 - YA 2015	
217	Deduction for expenses relating to remuneration of employee	P.U. (A) 110/2009	<i>W.e.f</i> YA 2009	Resident person
218	Deduction for cost of training for employees	P.U. (A) 261/2009	YA 2009 - YA 2012	Resident person
219	Deduction for premium for export credit insurance based on takaful concept	P.U. (A) 428/2010	<i>W.e.f</i> YA 2011	Person
220	Deduction for participation in an approved career fair	P.U. (A) 129/2012	YA 2012 - YA 2016	Resident person (person who participates in an approved career fair)



2. Further Deductions				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
221	Deduction for the provision of child care centre	P.U. (A) 15/2013	<i>W.e.f</i> YA 2013	Resident person * * Child care centre registered with the Department of Social Welfare under the Child Care Centre Act 1984 [Act 308]
222	Deduction for rental payments for Tun Razak Exchange Marquee Status Company	P.U. (A) 473/2021 [Amendments to P.U. (A) 31/2013]	<i>W.e.f</i> YA 2014	Company
		P.U. (A) 476/2021 [Amendments to P.U. (A) 31/2013]	<i>W.e.f</i> YA 2021	
223	Deduction for expenditure in relation to minimum wages	P.U. (A) 206/2014	<i>W.e.f</i> YA 2014	<ul style="list-style-type: none"> <li>▪ Small and medium enterprise</li> <li>▪ Co-operative society</li> <li>▪ Society who is resident</li> </ul>
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax	P.U. (A) 334/2014	YA 2014 - YA 2015	Resident person [registered person or taxable person as defined in the Goods and Services Tax Act 2014 [Act 762]]
225	Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant	P.U. (A) 47/2021 [Amendments to P.U. (A) 164/2019]	YA 2019 - YA 2025	Employer
226	Deduction for expenses in relation to the cost of detection test of coronavirus disease 2019 (covid-19) for employees	P.U. (A) 291/2022 [Amendments to P.U. (A) 404/2021]	<i>W.e.f</i> YA 2021	Employer
227	Deduction for expenditure on provision of employees' accommodation	P.U. (A) 470/2021	<i>W.e.f</i> YA 2021	Company

3. Double Deductions				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
301	Revenue expenditure incurred on approved research	Section 34A ITA 1967	<i>W.e.f</i> YA 1991	Person
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute / company, a research and development company or contract research and development company	Section 34B ITA 1967	<i>W.e.f</i> YA 1991	Person
303	Expenditure on approved training of employees for manufacturing companies which have not commenced business; and approved training of handicapped persons who are not employees of the company	P.U. (A) 61/1992	<i>W.e.f</i> YA 1991	Company
		P.U. (A) 212/1992 [Amendments to P.U. (A) 61/1992]	<i>W.e.f</i> YA 1992	
		P.U. (A) 111/1995 [Amendments to P.U. (A) 61/1992]	<i>W.e.f</i> YA 1992	
306	Promotion of export of professional services	P.U. (A) 124/2003	<i>W.e.f</i> YA 2003	Resident person
		P.U. (A) 270/2005 [Amendments to P.U. (A) 124/2003]	<i>W.e.f</i> YA 2005	
307	Professional fees incurred in packaging design	P.U. (A) 170/2001	<i>W.e.f</i> YA 2001	Company
308	Expenditure incurred for the purpose of obtaining certification for recognized quality systems and standards, and <i>halal</i> certification	Paragraph 34(6)(ma) ITA 1967	<i>W.e.f</i> YA 2005	Company
310	Unemployed graduates' allowances. <i>Deduction for allowances paid to a trainee for undergoing training programme.</i>	P.U. (A) 387/2005	<i>W.e.f</i> YA 2004 <i>W.e.f</i> 1.02.2004 - 31.01.2007	Banking institution, insurance company or takaful business operator who is resident
311	Allowances under the Capital Market Training Scheme for unemployed graduates	P.U. (A) 172/2007 ( <i>Revokes</i> P.U. (A) 203/2006)	<i>W.e.f</i> 02.09.2006	Company
312	Promotion of exports - registration of patents, trademarks and product licensing overseas	P.U. (A) 14/2007	<i>W.e.f</i> YA 2006	Company
313	Deduction for expenditure incurred for the provision of an approved internship programme	P.U. (A) 130/2012	YA 2012 - YA 2016	Resident person
		P.U. (A) 398/2019	<i>Paragraph 2 (a):</i> YA 2015 - YA 2016 <i>Paragraph 2 (a):</i> YA 2017 - YA 2021	Resident person (person who is approved by Talentcorp Corporation Malaysia Berhad to conduct an approved internship programme)

3. Double Deductions				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
314	Deduction for the sponsorship of scholarship to student of higher educational institution	P.U. (A) 228/2012	YA 2011 - YA 2016	Company
	Deduction for the sponsorship of scholarship to malaysian student pursuing studies in the field of engineering and technology at the technical and vocational certificate, diploma or bachelor's degree levels	P.U. (A) 468/2021	W.e.f YA 2019 (Scholarship agreement executed from 01.01.2019 – 31.12.2021)	
	Deduction for the sponsorship of scholarship to malaysian student pursuing studies at the technical and vocational certificate levels	P.U. (A) 503/2021	W.e.f YA 2015 (Scholarship agreement executed from 11.10.2014 – 31.12.2016)	
	Deduction for the sponsorship of scholarship to malaysian student pursuing studies at technical and vocational certificate, diploma, bachelor's degree, master's degree or doctor of philosophy levels	P.U. (A) 49/2022	W.e.f YA 2022 (Scholarship agreement executed from 11.10.2014 – 1.01.2022 – 31.12.2025)	
315	Deduction for contribution by licensed insurers to the Malaysian Motor Insurance Pool	P.U. (A) 419/2012	YA 2011 - YA 2015	Licensed insurer
316	Deduction for expenditure on issuance of Agro Sukuk	P.U. (A) 305/2013	YA 2013 - YA 2015	Company
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund	P.U. (A) 340/2013	YA 2012 - YA 2017	<ul style="list-style-type: none"> <li>▪ Resident person</li> <li>▪ Company</li> <li>▪ Limited liability partnership</li> <li>▪ Co-operative society</li> </ul>
318	Deduction for expenditure in relation to Vendor Development Programme	P.U. (A) 169/2014	W.e.f YA 2014	Anchor company
		P.U. (A) 73/2017 [Amendments to P.U. (A) 169/2014]	W.e.f YA 2017	
		P.U. (A) 2/2022	W.e.f YA 2021 (MOU signed from 01.01.2021 – 31.12.2025)	
	Deduction for expenditure in relation to Industry4wrld vendor development programme	P.U. (A) 172/2022	W.e.f YA 2019 (MOU signed from 1.1.2019 - 31.12.2021)	

<b>3. Double Deductions</b>				
<b>Code</b>	<b>Type Of Expenditure</b>	<b>Reference</b>	<b>Effective Period</b>	<b>Category Entitled To Claim</b>
319	Deduction for consultation and training costs for the implementation of flexible work arrangements	P.U. (A) 134/2015	<i>W.e.f YA 2014</i>	<ul style="list-style-type: none"> <li>▪ Company</li> <li>▪ Limited liability partnership</li> <li>▪ Partnership</li> </ul>
	Deduction for the costs of implementation of flexible work arrangements - 3 consecutive years of assessment from the certification year	P.U. (A) 377/2021	<i>W.e.f YA 2020 Application period : 1.7.2021 – 31.12.2022</i>	
320	Deduction for training costs under : i. Skim Latihan 1 Malaysia for unemployed graduates ii. Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready To Work (RTW) Programme 2021) iii. National Dual Training System (NDTS)	P.U. (A) 260/2013	<i>Approval date from 01.06.2012 – 31.12.2016</i>	Company
		P.U. (A) 53/2015 [Amendments to P.U. (A) 260/2013]	<i>W.e.f YA 2015 Approval date from 01.06.2012 – 31.12.2020</i>	
		P.U. (A) 228/2021 [Revokes P.U. (A) 260/2013]	<i>Approval date from 11.09.2019 – 31.12.2025</i>	
		P.U. (A) 390/2021	<i>W.e.f YA 2019 Approval date from 01.01.2019 – 31.12.2021</i>	

**Note:**

- Claim code "123" is delisted and the claim is combined together under code "131" w.e.f 1/4/2021.
- Claims code "155" is delisted, replaced and re-categorized under code "320" w.e.f 3/8/2021.
- Claims under code 114 is delisted as the claim is related to capital allowance.

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
506	Income of a venture capital company	P.U. (A) 75/2005	YA 2003 – YA 2017	Venture capital company
		P.U. (A) 420/2006 (Amendments to P.U.(A) 75/2005)	YA 2007 – YA 2017	
		P.U. (A) 159/2009 (Amendments to P.U.(A) 75/2005)	YA 2008 – YA 2017	
		P.U. (A) 115/2022 (Revokes P.U.(A) 75/2005)	W.e.f YA 2018	
507	Income of a venture capital management company	P.U. (A) 77/2005	YA 2003 – YA 2017	Venture capital management company
		P.U. (A) 116/2022 (Revokes P.U.(A) 75/2005)	YA 2018 – YA 2026	
508	Income of an operational headquarters company	P.U. (A) 307/2005	W.e.f YA 2003	Company
		P.U. (A) 260/2007 (Amendments to P.U.(A) 307/2005)	W.e.f YA 2003	
509	Income of an international procurement centre company	P.U. (A) 309/2005	W.e.f YA 2003	Company
		P.U. (A) 262/2007 (Amendments to P.U.(A) 309/2005)	W.e.f YA 2003	
510	Income of a regional distribution centre company	P.U. (A) 308/2005	W.e.f YA 2003	Company
		P.U. (A) 261/2007 (Amendments to Amendments of P.U.(A) 308/2005)	W.e.f YA 2003	
513	Income from a tour operating business which provides a domestic tour package for travel within Malaysia	P.U.(A) 58/2002 & P.U.(A) 59/2002	YA 2002 – YA 2006	Company
		P.U.(A) 137/2007 & P.U.(A) 138/2007	YA 2007 – YA 2011	
		P.U.(A) 451/2012	YA 2013 – YA 2015	
		P.U.(A) 7/2013	YA 2013 – YA 2015	
		P.U. (A) 345/2016 & P.U. (A) 346/2016	YA 2016 –YA 2018	
		P.U. (A) 144/2017	YA 2016 –YA 2018	
		P.U. (A) 412/2017 (Amendments to P.U.(A) 345/2016)	YA 2016 –YA 2020	
		P.U. (A) 413/2017 (Amendments to P.U.(A) 346/2016)	YA 2016 –YA 2020	
517	Income from organizing international trade exhibition in Malaysia	P.U.(A) 113/2002	W.e.f YA 2002	<ul style="list-style-type: none"> <li>• Company</li> <li>• Association or organisation</li> </ul>
518	Income from offshore trading through a website in Malaysia	P.U.(A) 152/2003	W.e.f 20.10.2001	Offshore trading company
519	Income from the provision of chartering services of luxury yacht	P.U.(A) 209/2002	W.e.f 20.10.2001	Company
520	Income in relation to approved new food production project and expansion project	P.U.(A) 51/2006	New project : YA 2001 – 30.09.2005 Expansion project: YA 2002 – 30.9.2005	<ul style="list-style-type: none"> <li>• Company</li> <li>• Co-operative society</li> <li>• Farmer's organization</li> <li>• Fishermen's association</li> </ul>
		P.U. (A) 166/2011	W.e.f 1.10.2005	

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
		P.U. (A) 373/2020	From 1 Januari 2016 (Application between 1.1.2016 – 31.12.2020)	<ul style="list-style-type: none"> <li>• Company</li> <li>• Agro based co-operative society</li> <li>• Area / Federal / State Farmer's Association</li> <li>• Area / Federal / State Fishermen's Association</li> <li>• Sole proprietorship / partnership / association – solely engaged in agriculture / fishery</li> </ul>
521	Income derived from organizing conferences held in Malaysia	P.U.(A) 500/2000 P.U.(A) 195/2021	W.e.f YA 1997 YA 2020 – YA 2025	<ul style="list-style-type: none"> <li>• Company</li> <li>• Association or organisation</li> </ul>
522	Income of a BioNexus status company	P.U.(A) 371/2007 & P.U.(A) 372/2007 P.U.(A) 156/2009 P.U. (A) 395/2018(Amendments to P.U.(A) 271/2007) P.U. (A) 381/2018 (Amendments to P.U.(A) 156/2009)	W.e.f 01.05.2005 W.e.f 02.09.2006 Paragraph 1(2): W.e.f 16.10.2017 Paragraph 1(3): W.e.f 01.05.2005 Paragraph 1(4): W.e.f 11.08.2016	Company
523	Income of a bank derived from its branch or investee company which is located outside Malaysia	P.U.(A) 278/2007 P.U. (A) 413/2009 P.U. (A) 90/2010 (Amendments to P.U.(A) 413/2009)	W.e.f 02.09.2006 W.e.f 24.10.2009	Company
524	Income derived from Islamic banking and takaful business carried on in any currency other than Ringgit Malaysia	P.U.(A) 154/2007	YA 2007 – YA 2016	<ul style="list-style-type: none"> <li>• International Islamic Bank</li> <li>• International Takaful Operator</li> <li>• International Currency Business Unit</li> </ul>
525	Income derived from a business of providing fund management services in accordance with <i>Syariah</i> principle to: <ul style="list-style-type: none"> <li>i. foreign investors in Malaysia</li> <li>ii. local investors in Malaysia</li> <li>iii. business trust / real-estate investment trust in Malaysia</li> </ul>	P.U. (A) 199/2007 P.U. (A) 255/2008 P.U. (A) 104/2016 (Amendments to P.U.(A) 199/2007) P.U. (A) 105/2016 (Amendments to P.U.(A) 255/2008) P.U. (A) 282/2021 P.U. (A) 283/2021 P.U. (A) 284/2021	YA 2007 – YA 2016 YA 2008 – YA 2016 YA 2007 – YA 2020 YA 2008 – YA 2020 YA 2021 – YA 2023	Company
527	Income derived from the regulated activity of dealing in securities relating to the business of dealing in sukuk	P.U.(A) 393/2008	YA 2009 – YA 2011	Holder of a Capital Markets Service License or a registered person or a

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
				specified person under Capital Market And Services Act 2007
528	Income derived from the regulated activity of dealing in securities and advising on corporate finance relating to the arranging, underwriting and distributing of sukuk	P.U.(A) 394/2008	YA 2009 – YA 2011	Holder of a Capital Markets Service License or a registered person or a specified person under Capital Market And Services Act 2007
529	Income of a developer / development manager in the Iskandar Development Region	P.U.(A) 417/2007	W.e.f YA 2007	Company
530	Income of an IDR-status ('Iskandar Development Region') company from a qualifying activity	P.U.(A) 418/2007 &	W.e.f YA 2007	Company
		P.U. (A) 382/2018 (Amendments to P.U.(A) 418/2007)	Paragraph 1(2): W.e.f 16.10.2017 Paragraph 1(3): W.e.f YA 2007 Paragraph 1(4): W.e.f 01.11.2016	
531	Income derived from a branch of the company / investee company which carries on insurance / takaful business; and which is located outside Malaysia	P.U.(A) 411/2009	From 24.10.2009	Company
532	Income in respect of qualifying expenditure for the purpose of obtaining a greenbuildingindex certificate	P.U.(A) 325/2011 [Revokes P.U.(A) 414/2009]	W.e.f YA 2009	Person
533	Income derived from a consolidation of management project (smallholding and idle land)	P.U.(A) 415/2009	W.e.f YA 2003	Resident Person
534	Income derived from a healthcare services business given to a foreign client	P.U.(A) 412/2009	YA 2010 – YA 2014	Resident Person
		P.U.(A) 501/2021	YA 2021 – YA 2022	
535	Income derived from a business in relation to the carrying on of a commercialisation project	P.U.(A) 294/2013	W.e.f YA 2003	Company
		P.U. (A) 448/2021 (Amendments to P.U.(A) 294/2013)	W.e.f YA 2021	
536	Increased exports allowance for Malaysian International Trading Company	P.U. (A) 60/2002	W.e.f YA 2002	Company
		P.U. (A) 181/2003	W.e.f YA 2003	
537	Value of increased export of qualifying services	P.U. (A) 154/2001	W.e.f 01.01.1998	Person
		P.U. (A) 57/2002 (Amendments to P.U.(A) 154/2001)	W.e.f YA 2002	
		P.U. (A) 275/2006 (Amendments to P.U.(A) 154/2001)	W.e.f YA 2006	
		P.U. (A) 269/2020 (Amendments to P.U.(A) 57/2002)	YA 2018 – YA 2020	
		P.U. (A) 499/2021 (Amendments to P.U.(A) 57/2002) P.U. (A) 1/2022 (Corrigendum for P.U.(A) 499/2021)	W.e.f YA 2021	

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
538	Income pertaining to increase in export sales of agricultural produce or product from manufacturing base on the value of increase in export sales	P.U. (A) 44/2011 P.U. (A) 161/2019 [Revokes P.U. (A) 158/2005]	YA 2010 – YA 2014 W.e.f YA 2016 (Effective from 07.06.2019 for claims made under tax filing of YA 2016 – YA 2018)	Company
539	Income derived from an approved business under a special incentive scheme (pre-package)	P.U.(A) 112/2006	W.e.f YA 1998	Company
540	Income equivalent to the amount of qualifying capital expenditure derived from an approved business under a special incentive scheme (pre-package)	P.U.(A) 113/2006	W.e.f YA 1998	Company
541	Income derived from carrying out a qualifying activity in RAPID complex	P.U. (A) 166/2014	W.e.f YA 2011	Company
542	Income of a Multimedia Super Corridor company from a qualifying activity.	P.U. (A) 50/2015 P.U. (A) 396/2018 (Amendments to P.U.(A) 50/2015)	W.e.f YA 2015 W.e.f 1.7.2018 – 30.6.2021	Company
543	Income derived from a business of providing fund management services in accordance with <i>Syariah</i> principles	P.U. (A) 150/2014 P.U. (A) 106/2016 (Amendments to P.U.(A) 150/2014)	YA 2014 – YA 2016 YA 2014 – YA 2020	Company
544	East Coast Economic Region – Income from a qualifying activity equivalent to 100% of the qualifying capital expenditure	P.U. (A) 157/2016 P.U. (A) 88/2022 (Amendments to P.U.(A) 157/2016)	Application From 13.6.2008 – 31.12.2022	<ul style="list-style-type: none"> <li>• Company</li> <li>• Co-operative society</li> <li>• Farmer's organization</li> <li>• Fishermen's association</li> </ul>
545	East Coast Economic Region - Income from a special qualifying activity equivalent to 60% - 100% of the qualifying capital expenditure	P.U. (A) 158/2016 P.U. (A) 89/2022 (Amendments to P.U.(A) 158/2016)	Application From 13.6.2008 – 31.12.2022	<ul style="list-style-type: none"> <li>• Company</li> <li>• Co-operative society</li> <li>• Farmer's organization</li> <li>• Fishermen's association</li> </ul>
546	East Coast Economic Region - Income from a qualifying activity	P.U. (A) 159/2016 P.U. (A) 90/2022 (Amendments to P.U.(A) 159/2016) P.U. (A) 393/2018 (Amendments to P.U.(A) 159/2016)	Application From 13.6.2008 – 31.12.2022 From 16.10.2017	<ul style="list-style-type: none"> <li>• Company</li> <li>• Co-operative society</li> <li>• Farmer's organization</li> <li>• Fishermen's association</li> </ul>
547	East Coast Economic Region - Income from a special qualifying activity at the rate of 60% - 100% as may be specified by the Minister	P.U. (A) 160/2016 P.U. (A) 91/2022 (Amendments to P.U.(A) 160/2016) P.U. (A) 394/2018 (Amendments to P.U.(A) 160/2016)	Application From 13.6.2008 – 31.12.2022 W.e.f 16.10.2017	<ul style="list-style-type: none"> <li>• Company</li> <li>• Co-operative society</li> <li>• Farmer's organization</li> <li>• Fishermen's association</li> </ul>
548	East Coast Economic Region – Income of an approved developer	P.U. (A) 161/2016 P.U. (A) 92/2022 (Amendments to P.U.(A) 161/2016)	Application From 13.6.2008 – 31.12.2022	Company



INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
549	East Coast Economic Region – Income of a development manager or park manager from carrying on a qualifying activity	P.U. (A) 162/2016 P.U. (A) 124/2022 (Amendments to P.U.(A) 162/2016)	Application From 13.6.2008 – 31.12.2022	Company
550	Incremental amount of chargeable income from business	P.U. (A) 117/2017	YA 2017- YA 2018	<ul style="list-style-type: none"> <li>• Company,</li> <li>• Limited liability</li> <li>• Partnership,</li> <li>• Executor / reciever</li> </ul>
551	Income from a business of providing private healthcare services equivalent to the amount of qualifying capital expenditure	P.U. (A) 22/2012	W.e.f 01.01.2010 – 31.12.2014	Company
		P.U. (A) 203/2017	W.e.f YA 2015	
		P.U. (A) 141/2020	W.e.f YA 2018	
		P.U. (A) 245/2021 (Amendments to P.U. (A) 141/2020)	W.e.f YA 2018 (Application received untill 31.12.2022)	
552	Income of an operator from a qualifying activity in the Waste Eco Park	P.U. (A) 235/2017	W.e.f YA 2016	Company
		P.U. (A) 236/2017	W.e.f YA 2016	
		P.U. (A) 237/2017	YA 2016 – YA 2025	
		P.U. (A) 238/2017	YA 2016 – YA 2025	
553	Income equivalent to 100% of the amount of allowance for a qualifying company under the Income Tax (Accelerated Capital Allowance) (Automation Equipment) Rules 2017.	P.U. (A) 253/2017 [Refer to P.U. (A) 252/2017]	W.e.f YA 2015	Company
		P.U. (A) 172/2020 (Amendments to P.U. (A) 253/2017) [Refer to P.U. (A) 173/2020 (Amendments to P.U. (A) 252/2017)]	W.e.f YA 2018	
554	Income from a source of business consisting of a Malaysian ship	P.U. (A) 38/2018	YA 2014 – YA 2015	Person
		P.U. (A) 48/2018	YA 2016 – YA 2020	
555	Income from the business of the qualifying person and the qualifying ringgit account	P.U. (A) 251/2018	YA 2017 – YA 2020	<ul style="list-style-type: none"> <li>• International Islamic Bank</li> <li>• International Takaful Operator</li> <li>• International Currency Business Unit</li> </ul>
556	Exemption for a member institution in respect of statutory income equivalent to the first levi / annual levi paid from the shareholders' fund to the Malaysia Deposit Insurance Corporation	P.U. (A) 310/2018	W.e.f YA 2018	Takaful operator Insurance company
557	Income from a business of providing fund management services for Sustainable and Responsible Investment Fund in Malaysia	P.U. (A) 356/2018	YA 2018 – YA 2020	Company
		P.U. (A) 209/2021	YA 2021 – YA 2023	

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
558	Exemption for a principal hub in respect of income derived from core income generating activities	P.U. (A) 385/2018 P.U. (A) 386/2018 P.U. (A) 387/2018	W.e.f YA 2018	Company
		P.U. (A) 41/2019 (Amendments to P.U.(A) 385/2018) P.U. (A) 42/2019 (Amendments to P.U.(A) 386/2018) P.U. (A) 43/2019 (Amendments to P.U.(A) 387/2018)	W.e.f YA 2018	
559	Income from a qualifying activity that has obtained annual verification from the Malaysian Green Technology Corporation	P.U. (A) 388/2018	W.e.f YA 2018	Company
560	Income of a Multimedia Super Corridor company from core income generating activities	P.U. (A) 389/2018	W.e.f 1.1.2019	Company
561	Income from a qualifying activity in the Sabah Development Corridor. (Application from 20.11.2012 – 31.12.2022)	P.U. (A) 390/2018 P.U. (A) 75/2022 (Amendments to P.U.(A) 390/2018)	W.e.f 20.11.2012	Company
		P.U. (A) 391/2018 P.U. (A) 76/2022 (Amendments to P.U.(A) 391/2018)	Paragraph 1(2): W.e.f 20.11.2012 Paragraph 1(3): W.e.f 16.10.2017	
562	Income in relation to the issuance of Malaysia Japanese Yen Bonds – Series A (2019) guaranteed by Japan Bank for International Cooperation (for qualified institutional investors only)	P.U. (A) 53/2019	W.e.f YA 2019 (for 10 years)	Non-resident person
563	Income pertaining to increase in export sales of agricultural produce or product from manufacturing of a qualifying company with at least sixty per cent of its issued share capital directly owned by Malaysian citizen	P.U. (A) 162/2019 [Revokes P.U. (A) 128/1999]	W.e.f YA 2016 (Effective from 07.06.2019 for claims made under tax filing of YA 2016 – YA 2018)	Company
564	Income pertaining to increase in export sales of agricultural produce or product from manufacturing of a qualifying company with paid-up share capital in respect of its ordinary shares not exceeding two million five hundred thousand ringgit at the beginning of the basis period for a year of assessment	P.U. (A) 163/2019	YA 2016 – YA 2020	Company
565	Income from a business in relation to the provision and maintenance of a registered kindergarten	P.U. (A) 13/2013	W.e.f YA 2013	Person
566	Income of religious institutions or organization operating a place of worship registered as company limited by guarantee	P.U. (A) 139/2020	W.e.f YA 2020	Company limited by guarantee under Company Act 2016
567	Income of any person related to the fund given by the Federal Government or the State Government in the form of a grant or a subsidy; and	P.U. (A) 207/2006 (Revoke P.U.(A) 213/1995 & P.U.(A) 33/2003)	W.e.f YA 2006	<ul style="list-style-type: none"> <li>• Person</li> <li>• Statutory authority</li> </ul>

INCOME EXEMPT UNDER PARAGRAPH 127(3)(b) OF THE INCOME TAX ACT 1967				
Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
	Income of a statutory authority received in respect of an amount chargeable to and collected from any person in accordance with the provisions of the Act governing that statutory authority or any donation received.			
	Assistance funds received by employers under the Employment Retention Program (ERP) managed by the Social Security Organization (SOCSSO)	P.U. (A) 306/2020	W.e.f YA 2020	Employer
568	Gains or profits derived, in lieu of interest from sukuk wakala, issued by the Wakala Global Sukuk Berhad	P.U. (A) 205/2011	W.e.f YA 2011	Person
	Gains or profits derived, in lieu of interest from sukuk wakala, issued by the Malaysia Sovereign Sukuk Berhad	P.U. (A) 61/2015	W.e.f YA 2015	Person
	Gains or profits derived, in lieu of interest from sukuk wakala, issued by the Malaysia Sukuk Global Berhad	P.U. (A) 90/2016	W.e.f YA 2015	Person
	Gains or profits derived, in lieu of interest from Sukuk Prihatin	P.U. (A) 95/2021	W.e.f YA 2020	<ul style="list-style-type: none"> <li>• Individual</li> <li>• Body Corporate</li> <li>• Body of Persons</li> <li>• Partnership</li> <li>• Limited Liability Partnership</li> </ul>
	Gains or profits derived, in lieu of interest from sukuk wakala, issued by the Malaysia Wakala Sukuk Berhad	P.U. (A) 190/2021	W.e.f YA 2021	Person
569	Exemption of statutory income from a qualifying project equivalent to 50% of the qualifying capital expenditure for qualifying company engaged in manufacturing activity in the electrical and electronic sector	P.U. (A) 370/2021	<ul style="list-style-type: none"> <li>• Exemption for 5 consecutive years</li> <li>• Application from 1.1.2020 – 31.12.2021</li> </ul>	Company
570	Income of approved developer in Tun Razak Exchange area	P.U. (A) 477/2021 ( Amendments to P.U.(A) 28/2013)	W.e.f YA 2013	Company
571	Exemption of income tax from the organization for any arts or cultural activities, sports or recreational competition of international standard	P.U. (A) 478/2021	YA 2020 – YA 2025	<ul style="list-style-type: none"> <li>• Company</li> <li>• Society</li> <li>• Organization</li> </ul>

**INCENTIVES UNDER THE INCOME TAX ACT 1967 / PROMOTION OF INVESTMENT ACT 1986  
OTHER THAN THE INCENTIVES IN ITEMS D1, D2 AND D3**

<b>Code</b>	<b>Types of Tax Exempt Income / Allowances / Expenses</b>	<b>Reference</b>	<b>Category Entitled To Claim</b>
401	Pioneer income / Portion of pioneer income	Promotion of Investment Act 1986 (PIA 1986)	<ul style="list-style-type: none"> <li>• Company</li> <li>• Agro-based co-operative society</li> <li>• Farmer's association</li> <li>• Fishermen's association</li> <li>• Partnership/Association – solely engaged in agriculture</li> <li>• Sole proprietorship – solely engaged in agriculture</li> </ul>
403	Income exempted under subsection 60A(2)	ITA 1967	Insurance Company
404	Income exempted under subsection 60B(2) Deleted by Act 812 (2019)	ITA 1967	Insurance Company
405	Income of foreign fund management company section 60G	ITA 1967	Foreign Fund Management Company
406	Income of closed-end fund company section 60H	ITA 1967	Close-end Fund Company
407	Tax exempt dividend income	ITA 1967 & PIA 1986	Person
408	Shipping income under section 54A	ITA 1967	Person
409	Income exempted under subsection 60AA(22)	ITA 1967	Takaful Operator
410	Investment Tax Allowance	PIA 1986	<ul style="list-style-type: none"> <li>• Company</li> <li>• Agro-based co-operative society</li> <li>• Farmer's association</li> <li>• Fishermen's association</li> <li>• Partnership/ Association – solely engaged in agriculture</li> <li>• Sole proprietorship – solely engaged in agriculture</li> </ul>
412	Infrastructure allowance Repealed by Act A1468 (2014)	PIA 1986	Company
413	Reinvestment Allowance under Schedule 7A	ITA 1967	<ul style="list-style-type: none"> <li>• Company</li> <li>• Agro-based co-operative society</li> <li>• Farmers' Association</li> <li>• Fishermen's Association</li> </ul>
414	Investment Allowance For Service Sector under Schedule 7B	ITA 1967	Company
417	Expenditure on Prospecting Operation under Schedule 4	ITA 1967	Person
418	Qualifying Pre-operational business expenditure under Schedule 4B	ITA 1967	Company

## APPENDIX E:

## COUNTRY CODES

Name of Country	Country Code	Name of Country	Country Code
Afghanistan	AF	Bolivia	BO
Aland Islands	AX	Bonaire, Sint Eustatius and Saba	BQ
Albania	AL	Bosnia and Herzegovina	BA
Algeria	DZ	Botswana	BW
American Samoa	AS	Bouvet Island	BV
Andorra	AD	Brazil	BR
Angola	AO	British Indian Ocean Territory	IO
Anguilla	AI	Brunei Darussalam	BN
Antarctica	AQ	Bulgaria	BG
Antigua and Barbuda	AG	Burkina Faso	BF
Argentina	AR	Burundi	BI
Armenia	AM	Cambodia	KH
Aruba	AW	Cameroon	CM
Australia	AU	Canada	CA
Austria	AT	Cape Verde (Cabo Verde)	CV
Azerbaijan	AZ	Cayman Islands	KY
Bahamas	BS	Central African Republic	CF
Bahrain	BH	Chad	TD
Bangladesh	BD	Chile	CL
Barbados	BB	China	CN
Belarus	BY	Christmas Island	CX
Belgium	BE	Cocos (Keeling) Islands	CC
Belize	BZ	Colombia	CO
Benin	BJ	Comoros	KM
Bermuda	BM	Congo	CG
Bhutan	BT	Congo, The Democratic Republic of the	CD

Name of Country	Country Code
Cook Islands	CK
Costa Rica	CR
Cote D'ivoire	CI
Croatia (local name: Hrvatska)	HR
Cuba	CU
Curacao	CW
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini, Kingdom of (Swaziland)	SZ
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF

Name of Country	Country Code
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard and McDonald Islands	HM
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran Islamic Republic of	IR
Iraq	IQ

Name of Country	Country Code
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey (Channel Islands)	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea, Democratic People's Republic of	KP
Korea, Republic of	KR
Kuwait	KW
Kyrgyzstan	KG
Laos People's Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libyan Arab Jamahiriya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia, The Former Yugoslav Republic of	MK
Madagascar	MG

Name of Country	Country Code
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia, Federated States of	FM
Moldova, Republic of	MD
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI

Name of Country	Country Code
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
Northern Mariana Islands	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestinian Territory, Occupied	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Reunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
Saint Barthelemy	BL
Saint Kitts and Nevis	KN
Saint Lucia	LC

Name of Country	Country Code
Saint Martin (French part)	MF
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia and Montenegro	CS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten (Dutch part)	SX
Slovakia (Slovak Republic)	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS
Spain	ES
Sri Lanka	LK
St. Helena	SH
St. Pierre and Miquelon	PM
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen Islands	SJ
Sweden	SE



Name of Country	Country Code
Switzerland	CH
Syrian Arab Republic	SY
Taiwan, Province of China	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Timor - Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
United States	US
United States Minor Outlying Islands	UM
Uruguay	UY

Name of Country	Country Code
Uzbekistan	UZ
Vanuatu	VU
Vatican City State (Holy See)	VA
Venezuela	VE
Vietnam	VN
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI
Wallis And Futuna Islands	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

**APPENDIX F: DOUBLE TAXATION AGREEMENTS (DTA) – WITHHOLDING TAX RATES ON PAYMENTS TO NON-RESIDENTS**

Withholding tax rates according to Double Taxation Agreements (DTA) can be accessed at the LHDNM Official Portal via the following link:

**<https://www.hasil.gov.my> > Home Page > International > Foreign Exchange Rate > DTA Withholding Tax Rates**

## APPENDIX G:

## BUSINESS CODES

NEW CODES (MSIC 2008)	DESCRIPTION
A	AGRICULTURE, FORESTRY AND FISHING
	CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES
	<b>Growing of non-perennial crops</b>
01111	Growing of maize
01112	Growing of leguminous crops
01113	Growing of oil seeds
01119	Growing of other cereals n.e.c.
01120	Growing of paddy
01131	Growing of leafy or stem vegetables
01132	Growing of fruits bearing vegetables
01133	Growing of melons
01134	Growing of mushrooms and truffles
01135	Growing of vegetables seeds, except beet seeds
01136	Growing of other vegetables
01137	Growing of sugar beet
01138	Growing of roots, tubers, bulb or tuberous vegetables
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01191	Growing of flowers
01192	Growing of flower seeds
01193	Growing of sago (rumbia)
01199	Growing of other non-perennial crops n.e.c.
	<b>Growing of perennial crops</b>
01210	Growing of grapes
01221	Growing of banana
01222	Growing of mango
01223	Growing of <i>durian</i>
01224	Growing of <i>rambutan</i>
01225	Growing of star fruit
01226	Growing of papaya
01227	Growing of pineapple
01228	Growing of pitaya (dragon fruit)
01229	Growing of other tropical and subtropical fruits n.e.c.
01231	Growing of pomelo
01232	Growing of lemon and limes
01233	Growing of tangerines and mandarin
01239	Growing of other citrus fruits n.e.c.
01241	Growing of guava
01249	Growing of other pome fruits and stones fruits n.e.c.
01251	Growing of berries
01252	Growing of fruit seeds
01253	Growing of edible nuts
01259	Growing of other tree and bush fruits
01261	Growing of oil palm (estate)

01262	Growing of oil palm (smallholdings)
01263	Growing of coconut (estate and smallholdings)
01269	Growing of other oleaginous fruits n.e.c.
01271	Growing of coffee
01272	Growing of tea
01273	Growing of cocoa
01279	Growing of other beverage crops n.e.c.
01281	Growing of pepper (piper nigrum)
01282	Growing of chilies and pepper (capsicum spp.)
01283	Growing of nutmeg
01284	Growing of ginger
01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
01289	Growing of other spices and aromatic crops n.e.c.
01291	Growing of rubber trees (estate)
01292	Growing of rubber trees (smallholdings)
01293	Growing of trees for extraction of sap
01294	Growing of nipa palm
01295	Growing of areca
01296	Growing of roselle
01299	Growing of other perennial crops n.e.c.
	<b>Plant propagation</b>
01301	Growing of plants for planting
01302	Growing of plants for ornamental purposes
01303	Growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn
01304	Operation of tree nurseries
	<b>Animal production</b>
01411	Raising, breeding and production of cattle or buffaloes
01412	Production of raw milk from cows or buffaloes
01413	Production of bovine semen
01420	Raising and breeding of horses, asses, mules or hinnies
01430	Raising and breeding of camels (dromedary) and camelids
01441	Raising, breeding and production of sheep and goats
01442	Production of raw sheep or goat's milk
01443	Production of raw wool
01450	Raising, breeding and production of swine/pigs
01461	Raising, breeding and production of chicken, broiler
01462	Raising, breeding and production of ducks
01463	Raising, breeding and production of geese
01464	Raising, breeding and production of quails
01465	Raising and breeding of other poultry n.e.c.
01466	Production of chicken eggs
01467	Production of duck eggs
01468	Production of other poultry eggs n.e.c.
01469	Operation of poultry hatcheries
01491	Raising, breeding and production of semi-domesticated
01492	Production of fur skins, reptile or bird's skin from ranching operation
01493	Operation of worm farms, land mollusc farms, snail farms
01494	Raising of silk worms and production of silk worm cocoons
01495	Bee keeping and production of honey and beeswax
01496	Raising and breeding of pet animals

01497	Raising and breeding of swiflet
01499	Raising of diverse/other animals n.e.c.
01500	<b>Mixed Farming</b>
	<b>Support activities to agriculture and post-harvest crops activities</b>
01610	Agricultural activities for crops production on a fee or contract basis
01620	Agricultural activities for animal production on a fee or contract basis
01631	Preparation of crops for primary markets
01632	Preparation of tobacco leaves
01633	Preparation of cocoa beans
01634	Sun-drying of fruits and vegetables
01640	Seed processing for propagation
	<b>Hunting, trapping and related service activities</b>
01701	Hunting and trapping on a commercial basis
01702	Taking of animals (dead or alive)
	<b>FORESTRY AND LOGGING</b>
	<b>Silviculture and other forestry activities</b>
02101	Planting, replanting, transplanting, thinning and conserving of forests and timber tracts
02102	Growing of coppice, pulpwood and fire wood
02103	Operation of forest tree nurseries
02104	Collection and raising of wildings (peat swamp forest tree species)
02105	Forest plantation
	<b>Logging</b>
02201	Production of round wood for forest-based manufacturing industries
02202	Production of round wood used in an unprocessed form
02203	Production of charcoal in the forest (using traditional methods)
02204	Rubber wood logging
	<b>Gathering of non-wood forest products</b>
02301	Collection of rattan, bamboo
02302	Bird's nest collection
02303	Wild sago palm collection
02309	Gathering of non-wood forest products n.e.c.
	<b>Support service to forestry</b>
02401	Carrying out part of the forestry and forest plantation operation on a fee or contract basis for forestry service activities
02402	Carrying out part of the forestry operation on a fee or contract basis for logging service activities
	<b>FISHING AND AQUACULTURE</b>
	<b>Fishing</b>
03111	Fishing on a commercial basis in ocean and coastal waters
03112	Collection of marine crustaceans and molluscs
03113	Taking of aquatic animals: sea squirts, tunicates, sea urchins
03114	Activities of vessels engaged both in fishing and in processing and preserving of fish
03115	Gathering of other marine organisms and materials (natural pearls, sponges, coral and algae)
03119	Marine fishing n.e.c.
03121	Fishing on a commercial basis in inland waters
03122	Taking of freshwater crustaceans and molluscs
03123	Taking of freshwater aquatic animals
03124	Gathering of freshwater flora and fauna
03129	Freshwater fishing n.e.c.

	<b>Aquaculture</b>
03211	Fish farming in sea water
03212	Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings
03213	Growing of laver and other edible seaweeds
03214	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
03215	Aquaculture activities in brackish water
03216	Aquaculture activities in salt water filled tanks or reservoirs
03217	Operation of hatcheries (marine)
03218	Operation of marine worm farms for fish feed
03219	Marine aquaculture n.e.c.
03221	Fish farming in freshwater
03222	Shrimp farming in freshwater
03223	Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
03224	Operation of hatcheries (freshwater)
03225	Farming of frogs
03229	Freshwater aquaculture n.e.c.
<b>B</b>	<b>MINING AND QUARRYING</b>
	<b>MINING OF COAL AND LIGNITE</b>
05100	Mining of hard coal
05200	Mining of lignite (brown coal)
	<b>EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS</b>
	<b>Extraction of crude petroleum</b>
06101	Extraction of crude petroleum oils
06102	Extraction of bituminous or oil shale and tar sand
06103	Production of crude petroleum from bituminous shale and sand
06104	Processes to obtain crude oils
	<b>Extraction of natural gas</b>
06201	Production of crude gaseous hydrocarbon (natural gas)
06202	Extraction of condensates
06203	Draining and separation of liquid hydrocarbon fractions
06204	Gas desulphurization
06205	Mining of hydrocarbon liquids, obtain through liquefaction or pyrolysis
	<b>MINING OF METAL ORES</b>
	<b>Mining of iron ores</b>
07101	Mining of ores valued chiefly for iron content
07102	Beneficiation and agglomeration of iron ores
	<b>Mining of non-ferrous metal ores</b>
07210	Mining of uranium and thorium ores
07291	Mining of tin ores
07292	Mining of copper
07293	Mining of bauxite (aluminium)
07294	Mining of ilmenite
07295	Mining of gold
07296	Mining of silver
07297	Mining of platinum
07298	Amang retreatment
07299	Mining of other non-ferrous metal ores n.e.c.
	<b>OTHER MINING AND QUARRYING</b>
	<b>Quarrying of stone, sand and clay</b>
08101	Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite (dimension stone), sandstone

08102	Quarrying, crushing and breaking of limestone
08103	Mining of gypsum and anhydrite
08104	Mining of chalk and uncalcined dolomite
08105	Extraction and dredging of industrial sand, sand for construction and gravel
08106	Breaking and crushing of stone and gravel
08107	Quarrying of sand
08108	Mining of clays, refractory clays and kaolin
08109	Quarrying, crushing and breaking of granite
	<b>Mining and quarrying n.e.c.</b>
08911	Mining of natural phosphates
08912	Mining of natural potassium salts
08913	Mining of native sulphur
08914	Extraction and preparation of pyrites and pyrrhotite, except roasting
08915	Mining of natural barium sulphate and carbonate (barytes and witherite)
08916	Mining of natural borates, natural magnesium sulphates (kieserite)
08917	Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals
08918	Guano mining
08921	Peat digging
08922	Peat agglomeration
08923	Preparation of peat to improve quality or facilitate transport or storage
08931	Extraction of salt from underground
08932	Salt production by evaporation of sea water or other saline waters
08933	Crushing, purification and refining of salt by the producer
08991	Mining and quarrying of abrasive materials
08992	Mining and quarrying of asbestos
08993	Mining and quarrying of siliceous fossil meals
08994	Mining and quarrying of natural graphite
08995	Mining and quarrying of steatite (talc)
08996	Mining and quarrying of gemstones
08999	Other mining and quarrying n.e.c.
	<b>MINING SUPPORT SERVICE ACTIVITIES</b>
	<b>Support activities for petroleum and natural gas extraction</b>
09101	Oil and gas extraction service activities provided on a fee or contract basis
09102	Oil and gas field fire fighting services
09900	<b>Support activities for other mining and quarrying</b>
<b>C</b>	<b>MANUFACTURING</b>
	<b>MANUFACTURE OF FOOD PRODUCTS</b>
	<b>Processing and preserving of meat</b>
10101	Processing and preserving of meat and production of meat products
10102	Processing and preserving of poultry and poultry products
10103	Production of hides and skins originating from slaughterhouses
10104	Operation of slaughterhouses engaged in killing, houses dressing or packing meat
10109	Processing and preserving of meat n.e.c.
	<b>Processing and preserving of fish, crustaceans and molluscs</b>
10201	Canning of fish, crustaceans and mollusks
10202	Processing, curing and preserving of fish, crustacean and molluscs
10203	Production of fish meals for human consumption or animal feed
10204	Production of <i>keropok</i> including <i>keropok lekor</i>
10205	Processing of seaweed
	<b>Processing and preserving of fruits and vegetables</b>

10301	Manufacture of fruits and vegetable food products
10302	Manufacture of fruit and vegetable juices
10303	Pineapple canning
10304	Manufacture of jams, marmalades and table jellies
10305	Manufacture of nuts and nut products
10306	Manufacture of bean curd products
	<b>Manufacture of vegetable and animal oils and fats</b>
10401	Manufacture of crude palm oil
10402	Manufacture of refined palm oil
10403	Manufacture of palm kernel oil
10404	Manufacture of crude and refined vegetable oil
10405	Manufacture of coconut oil
10406	Manufacture of compound cooking fats
10407	Manufacture of animal oils and fats
	<b>Manufacture of dairy products</b>
10501	Manufacture of ice cream and other edible ice such as sorbet
10502	Manufacture of condensed, powdered and evaporated milk
10509	Manufacture of other dairy products n.e.c.
	<b>Manufacture of grain mill products, starches and starch products</b>
10611	Rice milling
10612	Provision of milling services
10613	Flour milling
10619	Manufacture of grain mill products n.e.c.
10621	Manufacture of starches and starch products
10622	Manufacture of glucose, glucose syrup, maltose, inulin
10623	Manufacture of sago and tapioca flour/products
	<b>Manufacture of other food products</b>
10711	Manufacture of biscuits and cookies
10712	Manufacture of bread, cakes and other bakery products
10713	Manufacture of snack products
10714	Manufacture of frozen bakery products
10721	Manufacture of sugar
10722	Manufacture of sugar products
10731	Manufacture of cocoa products
10732	Manufacture of chocolate and chocolate products
10733	Manufacture of sugar confectionery
10741	Manufacture of <i>meehoon</i> , noodles and other related products
10742	Manufacture of pastas
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee
10792	Manufacture of tea
10793	Manufacture of sauces and condiments
10794	Manufacture of spices and curry powder
10795	Manufacture of egg products
10799	Manufacture of other food products n.e.c.
10800	<b>Manufacture of prepared animal feeds</b>
	<b>MANUFACTURE OF BEVERAGES</b>
11010	Distilling, rectifying and blending of spirits
11020	Manufacture of wines
11030	Manufacture of malt liquors and malt



11041	Manufacture of soft drinks
11042	Production of natural mineral water and other bottled water
12000	<b>MANUFACTURE OF TOBACCO PRODUCTS</b>
	<b>MANUFACTURE OF TEXTILES</b>
	<b>Spinning, weaving and finishing of textiles</b>
13110	Preparation and spinning of textile fibres
13120	Weaving of textiles
13131	Batik making
13132	Dyeing, bleaching, printing and finishing of yarns and fabrics
13139	Other finishing textiles
	<b>Manufacture of other textiles</b>
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of made-up articles of any textile materials, including of knitted or crocheted fabrics
13922	Manufacture of made-up furnishing articles
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine and netting
13990	Manufacture of other textiles n.e.c.
	<b>MANUFACTURE OF WEARING APPAREL</b>
	<b>Manufacture of wearing apparel, except fur apparel</b>
14101	Manufacture of specific wearing apparel
14102	Manufacture of clothings
14103	Custom tailoring
14109	Manufacture of other clothing accessories
	<b>Manufacture of articles of fur</b>
14200	Manufacture of articles made of fur skins
14300	<b>Manufacture of knitted and crocheted apparel</b>
	<b>MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b>
	<b>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</b>
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
	<b>Manufacture of footwear</b>
15201	Manufacture of leather footwear
15202	Manufacture of plastic footwear
15203	Manufacture of rubber footwear
15209	Manufacture of other footwear n.e.c.
	<b>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b>
16100	<b>Sawmilling and planing of wood</b>
	<b>Manufacture of products of wood, cork, straw and plaiting materials</b>
16211	Manufacture of veneer sheets and plywood
16212	Manufacture of particle board and fibreboard
16221	Manufacture of builders' carpentry
16222	Manufacture of joinery wood products
16230	Manufacture of wooden containers
16291	Manufacture of wood charcoal
16292	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials
	<b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>
17010	Manufacture of pulp, paper and paperboard
17020	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
17091	Manufacture of envelopes and letter-card

17092	Manufacture of household and personal hygiene paper
17093	Manufacture of gummed or adhesive paper in strips or rolls and labels and wall paper
17094	Manufacture of effigies, funeral paper goods, joss paper
17099	Manufacture of other articles of paper and paperboard n.e.c.
	<b>PRINTING AND REPRODUCTION OF RECORDED MEDIA</b>
	<b>Printing and service activities related to printing</b>
18110	Printing
18120	Service activities related to printing
18200	<b>Reproduction of recorded media</b>
	<b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>
19100	<b>Manufacture of coke oven products</b>
	<b>Manufacture of refined petroleum products</b>
19201	Manufacture of refined petroleum products
19202	Manufacture of bio-diesel products
	<b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>
	<b>Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms</b>
20111	Manufacture of liquefied or compressed inorganic industrial or medical gases
20112	Manufacture of basic organic chemicals
20113	Manufacture of inorganic compounds
20119	Manufacture of other basic chemicals n.e.c.
20121	Manufacture of fertilizers
20129	Manufacture of associated nitrogen products
20131	Manufacture of plastic in primary forms
20132	Manufacture of synthetic rubber in primary forms: synthetic rubber, factice
20133	Manufacture of mixtures of synthetic rubber and natural rubber or rubber - like gums
	<b>Manufacture of other chemical products</b>
20210	Manufacture of pesticides and other agrochemical products
20221	Manufacture of paints, varnishes and similar coatings ink and mastics
20222	Manufacture of printing ink
20231	Manufacture of soap and detergents, cleaning and polishing preparations
20232	Manufacture of perfumes and toilet preparations
20291	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials
20292	Manufacture of writing and drawing ink
20299	Manufacture of other chemical products n.e.c.
20300	<b>Manufacture of man-made fibres</b>
	<b>MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS</b>
21001	Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments
21002	Processing of blood
21003	Manufacture of medicaments
21004	Manufacture of chemical contraceptive products
21005	Manufacture of medical diagnostic preparation
21006	Manufacture of radioactive in-vivo diagnostic substances
21007	Manufacture of biotech pharmaceuticals
21009	Manufacture of other pharmaceuticals, medicinal chemical and botanical products n.e.c.
	<b>MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS</b>
	<b>Manufacture of rubber products</b>
22111	Manufacture of rubber tyres for vehicles
22112	Manufacture of interchangeable tyre treads and retreading rubber tyres
22191	Manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened

22192	Manufacture of rubber gloves
22193	Rubber remilling and latex processing
22199	Manufacture of other rubber products n.e.c
	<b>Manufacture of plastic products</b>
22201	Manufacture of semi-manufactures of plastic products
22202	Manufacture of finished plastic products
22203	Manufacture of plastic articles for the packing of goods
22204	Manufacture of builders' plastics ware
22205	Manufacture of plastic tableware, kitchenware and toilet articles
22209	Manufacture of diverse plastic products n.e.c.
	<b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b>
	<b>Manufacture of glass and glass products</b>
23101	Manufacture of flat glass, including wired, coloured or tinted flat glass
23102	Manufacture of laboratory, hygienic or pharmaceutical glassware
23109	Manufacture of other glass products n.e.c.
	<b>Manufacture of non-metallic mineral products n.e.c.</b>
23911	Manufacture of refractory mortars and concretes
23912	Manufacture of refractory ceramic goods
23921	Manufacture of non-refractory ceramic
23929	Manufacture of other clay building materials
23930	Manufacture of other porcelain and ceramic products
23941	Manufacture of hydraulic cement
23942	Manufacture of lime and plaster
23951	Manufacture of ready-mix and dry-mix concrete and mortars
23952	Manufacture of precast concrete, cement or artificial stone articles for use in construction
23953	Manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone
23959	Manufacture of other articles of concrete, cement and plaster n.e.c.
23960	Cutting, shaping and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
	<b>MANUFACTURE OF BASIC METALS</b>
	<b>Manufacture of basic iron and steel</b>
24101	Production of pig iron and spiegeleisen in pigs, blocks or other primary forms
24102	Production of bars and rods of stainless steel or other alloy steel
24103	Manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
24104	Manufacture of steel tube fittings
24109	Manufacture of other basic iron and steel products n.e.c.
	<b>Manufacture of basic precious and other non-ferrous metals</b>
24201	Tin smelting
24202	Production of aluminium from alumina
24209	Manufacture of other basic precious and other non-ferrous metals n.e.c.
	<b>Casting of metals</b>
24311	Casting of iron
24312	Casting of steel
24320	Casting of non-ferrous metals
	<b>MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT</b>
	<b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>
25111	Manufacture of industrial frameworks in metal
25112	Manufacture of prefabricated buildings mainly of metal

25113	Manufacture of metal doors, windows and their frames, shutters and gates
25119	Manufacture of other structural metal products
25120	Manufacture of tanks, reservoirs and containers of metal
25130	Manufacture of steam generators, except central heating hot water boilers
25200	<b>Manufacture of weapons and ammunition</b>
	<b>Manufacture of other fabricated metal products; metal working service activities</b>
25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
25920	Treatment and coating of metals; machining
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of tins and cans for food products, collapsible tubes and boxes
25992	Manufacture of metal cable, plaited bands and similar articles
25993	Manufacture of bolts, screws, nuts and similar threaded products
25994	Manufacture of metal household articles
25999	Manufacture of any other fabricated metal products n.e.c.
	<b>MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS</b>
	<b>Manufacture electronic components and boards</b>
26101	Manufacture of diodes, transistors and similar semiconductor devices
26102	Manufacture electronic integrated circuits micro assemblies
26103	Manufacture of electrical capacitors and resistors
26104	Manufacture of printed circuit boards
26105	Manufacture of display components
26109	Manufacture of other components for electronic applications
	<b>Manufacture of computers and peripheral equipment</b>
26201	Manufacture of computers
26202	Manufacture of peripheral equipment
26300	<b>Manufacture of communication equipment</b>
26400	<b>Manufacture of consumer electronics</b>
	<b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b>
26511	Manufacture of measuring, testing, navigating and control equipment
26512	Manufacture of industrial process control equipment
26520	Manufacture of watches and clocks and parts
26600	<b>Manufacture of irradiation, electro medical and electrotherapeutic equipment</b>
	<b>Manufacture of optical instruments and photographic equipment</b>
26701	Manufacture of optical instruments and equipment
26702	Manufacture of photographic equipment
26800	<b>Manufacture of magnetic and optical recording media</b>
	<b>MANUFACTURE OF ELECTRICAL EQUIPMENT</b>
	<b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>
27101	Manufacture of electric motors, generators and transformers
27102	Manufacture of electricity distribution and control apparatus
27200	<b>Manufacture of batteries and accumulators</b>
	<b>Manufacture of wiring and wiring devices</b>
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material
27400	<b>Manufacture of electric lighting equipment</b>
27500	<b>Manufacture of domestic appliances</b>
	<b>Manufacture of other electrical equipment</b>

27900	Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
	<b>MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C</b>
	<b>Manufacture of general purpose machinery</b>
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools with self-contained electric or non-electric motor or pneumatic drives
28191	Manufacture of refrigerating or freezing industrial equipment
28192	Manufacture of air-conditioning machines, including for motor vehicles
28199	Manufacture of other general-purpose machinery n.e.c.
	<b>Manufacture of special-purpose machinery</b>
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage and tobacco processing
28260	Manufacture of machinery for textile, apparel and leather production
28290	Manufacture of other special-purpose machinery n.e.c.
	<b>MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b>
	<b>Manufacture of motor vehicles</b>
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles
29200	<b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>
29300	<b>Manufacture of parts and accessories for motor vehicles</b>
	<b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b>
	<b>Building of ships and boats</b>
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30200	<b>Manufacture of railway locomotives and rolling stock</b>
30300	<b>Manufacture of air and spacecraft and related machinery</b>
30400	<b>Manufacture of military fighting vehicles</b>
	<b>Manufacture of transport equipments n.e.c.</b>
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipments n.e.c.
	<b>MANUFACTURE OF FURNITURE</b>
31001	Manufacture of wooden and cane furniture
31002	Manufacture of metal furniture
31003	Manufacture of mattress
31009	Manufacture of other furniture, except of stone, concrete or ceramic
	<b>OTHER MANUFACTURING</b>
	<b>Manufacture of jewellery, bijouterie and related articles</b>
32110	Manufacture of jewellery and related articles
32120	Manufacture of imitation jewellery and related articles

32200	<b>Manufacture of musical instruments</b>
32300	<b>Manufacture of sports goods</b>
32400	<b>Manufacture of games and toys</b>
32500	<b>Manufacture of medical and dental instrument and supplies</b>
	<b>Other manufacturing n.e.c.</b>
32901	Manufacture of stationery
32909	Other manufacturing n.e.c.
	<b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>
33110	Repair of fabricated metal products
33120	Repair and maintenance of industrial machinery and equipment
33131	Repair and maintenance of the measuring, testing, navigating and control equipment
33132	Repair and maintenance of irradiation, electro medical and electrotherapeutic equipment
33133	Repair of optical instruments and photographic equipment
33140	Repair and maintenance of electrical equipment except domestic appliances
33150	Repair and maintenance of transport equipment except motorcycles and bicycles
33190	Repair and maintenance of other equipment n.e.c.
33200	Installation of industrial machinery and equipment
<b>D</b>	<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	<b>Electric power generation, transmission and distribution</b>
35101	Operation of generation facilities that produce electric energy
35102	Operation of transmission, distribution and sales of electricity
	<b>Manufacture of gas; distribution of gaseous fuels through mains</b>
35201	Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas
35202	Transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
35203	Sale of gas to the user through mains
	<b>Steam and air conditioning supply</b>
35301	Production, collection and distribution of steam and hot water for heating, power and other purposes
35302	Production and distribution of cooled air, chilled water for cooling purposes
35303	Production of ice, including ice for food and non-food (e.g. cooling) purposes
<b>E</b>	<b>WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</b>
	<b>Water collection, treatment and supply</b>
36001	Purification and distribution of water for water supply purposes
36002	Desalting of sea or ground water to produce water as the principal product of interest
	<b>Sewerage</b>
37000	Sewerage and similar activities
	<b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b>
	<b>Waste collection</b>
38111	Collection of non-hazardous solid waste (i.e. garbage) within a local area
38112	Collection of recyclable materials
38113	Collection of refuse in litter-bins in public places
38114	Collection of construction and demolition waste
38115	Operation of waste transfer stations for non-hazardous waste
38121	Collection of hazardous waste
38122	Operation of waste transfer stations for hazardous waste
	<b>Waste treatment and disposal</b>
38210	Treatment and disposal of non-hazardous waste

38220	Treatment and disposal of hazardous waste
	<b>Materials recovery</b>
38301	Mechanical crushing of metal waste
38302	Dismantling of automobiles, computers, televisions and other equipment for material recover
38303	Reclaiming of rubber such as used tires to produce secondary raw material
38304	Reuse of rubber products
38309	Materials recovery n.e.c.
39000	<b>Remediation activities and other waste management services</b>
<b>F</b>	<b>CONSTRUCTION</b>
	<b>CONSTRUCTION OF BUILDINGS</b>
41001	Residential buildings
41002	Non-residential buildings
41003	Assembly and erection of prefabricated constructions on the site
41009	Construction of buildings n.e.c.
	<b>CIVIL ENGINEERING</b>
	<b>Construction of roads and railways</b>
42101	Construction of motorways, streets, roads, other vehicular and pedestrian ways
42102	Surface work on streets, roads, highways, bridges or tunnels
42103	Construction of bridges, including those for elevated highways
42104	Construction of tunnels
42105	Construction of railways and subways
42106	Construction of airfield/airports runways
42109	Construction of roads and railways n.e.c.
	<b>Construction of utility projects</b>
42201	Long-distance pipelines, communication and power lines
42202	Urban pipelines, urban communication and power lines; ancillary urban works
42203	Water main and line construction
42204	Reservoirs
42205	Construction of irrigation systems (canals)
42206	Construction of sewer systems (including repair) and sewage disposal plants
42207	Construction of power plants
42209	Construction of utility projects n.e.c.
	<b>Construction of other civil engineering projects</b>
42901	Construction of refineries
42902	Construction of waterways, harbour and river works, pleasure ports (marinas), locks
42903	Construction of dams and dykes
42904	Dredging of waterways
42905	Outdoor sports facilities
42906	Land subdivision with land improvement
42909	Construction of other engineering projects n.e.c.
	<b>SPECIALIZED CONSTRUCTION ACTIVITIES</b>
	<b>Demolition and site preparation</b>
43110	Demolition or wrecking of buildings and other structures
43121	Clearing of building sites
43122	Earth moving
43123	Drilling, boring and core sampling for construction, geophysical, geological or similar purposes
43124	Site preparation for mining
43125	Drainage of agricultural or forestry land
43126	Land reclamation work

43129	Other site preparation activities n.e.c.
	<b>Electrical, plumbing and other construction installation activities</b>
43211	Electrical wiring and fittings
43212	Telecommunications wiring
43213	Computer network and cable television wiring
43214	Satellite dishes
43215	Lighting systems
43216	Security systems
43219	Electrical installation n.e.c.
43221	Installation of heating systems (electric, gas and oil)
43222	Installation of furnaces, cooling towers
43223	Installation of non-electric solar energy collectors
43224	Installation of plumbing and sanitary equipment
43225	Installation of ventilation, refrigeration or air-conditioning equipment and ducts
43226	Installation of gas fittings
43227	Installation of fire and lawn sprinkler systems
43228	Steam piping
43229	Plumbing, heat and air-conditioning installation n.e.c.
43291	Installation of elevators, escalators in buildings or other construction projects
43292	Installation of automated and revolving doors in buildings or other construction projects
43293	Installation of lighting conductors in buildings or other construction projects
43294	Installation vacuum cleaning systems in buildings or other construction projects
43295	Installation thermal, sound or vibration insulation in buildings or other construction projects
43299	Other construction installation n.e.c.
	<b>Building completion and finishing</b>
43301	Installation of doors, windows, door and window frames of wood or other materials, fitted kitchens, staircases, shop fittings and furniture
43302	Laying, tiling, hanging or fitting in buildings or other construction projects of various types of materials
43303	Interior and exterior painting of buildings
43304	Painting of civil engineering structures
43305	Installation of glass, mirrors
43306	Interior completion
43307	Cleaning of new buildings after construction
43309	Other building completion and finishing work n.e.c.
	<b>Other specialized construction activities</b>
43901	Construction of foundations, including pile driving
43902	Erection of non-self-manufactured steel elements
43903	Scaffolds and work platform erecting and dismantling
43904	Bricklaying and stone setting
43905	Construction of outdoor swimming pools
43906	Steam cleaning, sand blasting and similar activities for building exteriors
43907	Renting of construction machinery and equipment with operator (e.g. cranes)
43909	Other specialized construction activities, n.e.c.
<b>G</b>	<b>WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>Sale of motor vehicles</b>
45101	Wholesale and retail of new motor vehicles
45102	Wholesale and retail of used motor vehicles
45103	Sale of industrial, commercial and agriculture vehicles – new



45104	Sale of industrial, commercial and agriculture vehicles – used
45105	Sale by commission agents
45106	Car auctions
45109	Sale of other motor vehicles n.e.c.
	<b>Maintenance and repair of motor vehicles</b>
45201	Maintenance and repair of motor vehicles
45202	Spraying and painting
45203	Washing and polishing (car wash)
45204	Repair of motor vehicle seats
45205	Installation of parts and accessories not as part of the manufacturing process
	<b>Sale of motor vehicle parts and accessories</b>
45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles
	<b>Sale, maintenance and repair of motorcycles and related parts and accessories</b>
45401	Wholesale and retail sale of motorcycles
45402	Wholesale and retail sale of parts and accessories for motorcycles
45403	Repair and maintenance of motorcycles
	<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
46100	<b>Wholesale on a fee or contract basis</b>
	<b>Wholesale of agricultural raw materials and live animals</b>
46201	Wholesale of rubber
46202	Wholesale of palm oil
46203	Wholesale of lumber and timber
46204	Wholesale of flowers and plants
46205	Wholesale of livestock
46209	Wholesale of agricultural raw material and live animal n.e.c.
	<b>Wholesale of food, beverages and tobacco</b>
46311	Wholesale of meat, poultry and eggs
46312	Wholesale of fish and other seafood
46313	Wholesale of fruits
46314	Wholesale of vegetables
46319	Wholesale of meat, fish, fruits and vegetables n.e.c.
46321	Wholesale of rice, other grains, flour and sugars
46322	Wholesale of dairy products
46323	Wholesale of confectionary
46324	Wholesale of biscuits, cakes, breads and other bakery products
46325	Wholesale of coffee, tea, cocoa and other beverages
46326	Wholesale of beer, wine and spirits
46327	Wholesale of tobacco, cigar, cigarettes
46329	Wholesale of other foodstuffs
	<b>Wholesale of household goods</b>
46411	Wholesale of yarn and fabrics
46412	Wholesale of household linen, towels, blankets
46413	Wholesale of clothing
46414	Wholesale of clothing accessories
46415	Wholesale of fur articles
46416	Wholesale of footwear
46417	Wholesale of haberdashery
46419	Wholesale of textiles, clothing n.e.c.
46421	Wholesale of pharmaceutical and medical goods

46422	Wholesale of perfumeries, cosmetics, soap and toiletries
46431	Wholesale of bicycles and their parts and accessories
46432	Wholesale of photographic and optical goods
46433	Wholesale of leather goods and travel accessories
46434	Wholesale of musical instruments, games and toys, sports goods
46441	Wholesale of handicrafts and artificial flowers
46442	Wholesale of cut flowers and plants
46443	Wholesale of watches and clocks
46444	Wholesale of jewellery
46491	Wholesale of household furniture
46492	Wholesale of household appliances
46493	Wholesale of lighting equipment
46494	Wholesale of household utensils and cutlery, crockery, glassware, chinaware and pottery
46495	Wholesale of woodenware, wickerwork and corkware
46496	Wholesale of electrical and electronic goods
46497	Wholesale of stationery, books, magazines and newspapers
46499	Wholesale of other household goods n.e.c.
	<b>Wholesale of machinery, equipment and supplies</b>
46510	Wholesale of computer hardware, software and peripherals
46521	Wholesale of telephone and telecommunications equipment, cell phones, pagers
46522	Wholesale of electronic components and wiring accessories
46531	Wholesale of agricultural machinery, equipment and supplies
46532	Wholesale of lawn mowers however operated
46591	Wholesale of office machinery and business equipment, except computers and computer peripheral equipment
46592	Wholesale of office furniture
46593	Wholesale of computer-controlled machines tools
46594	Wholesale of industrial machinery, equipment and supplies
46595	Wholesale of construction and civil engineering machinery and equipment
46596	Wholesale of lift escalators, air-conditioning, security and fire fighting equipment
46599	Wholesale of other machinery for use in industry, trade and navigation and other services n.e.c.
	<b>Other specialized wholesale</b>
46611	Wholesale of petrol, diesel, lubricants
46612	Wholesale of liquefied petroleum gas
46619	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c.
46621	Wholesale of ferrous and non-ferrous metal ores and metals
46622	Wholesale of ferrous and non-ferrous semi-finished metal ores and products n.e.c.
46631	Wholesale of logs, sawn timber, plywood, veneer and related products
46632	Wholesale of paints and varnish
46633	Wholesale of construction materials
46634	Wholesale of fittings and fixtures
46635	Wholesale of hot water heaters
46636	Wholesale of sanitary installation and equipment
46637	Wholesale of tools
46639	Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.
46691	Wholesale of industrial chemicals
46692	Wholesale of fertilizers and agrochemical products
46693	Wholesale of plastic materials in primary forms
46694	Wholesale of rubber scrap
46695	Wholesale of textile fibres
46696	Wholesale of paper in bulk, packaging materials

46697	Wholesale of precious stones
46698	Wholesale of metal and non-metal waste and scrap and materials for recycling
46699	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts
	<b>Non-specialized wholesale trade</b>
46901	Wholesale of aquarium fishes, pet birds and animals
46902	Wholesale of animal/pet food
46909	Wholesale of a variety of goods without any particular specialization n.e.c.
	<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>Retail sale in non-specialized stores</b>
47111	Provision stores
47112	Supermarket
47113	Mini market
47114	Convenience stores
47191	Department stores
47192	Department stores and supermarket
47193	Hypermarket
47194	News agent and miscellaneous goods store
47199	Other retail sale in non-specialized stores n.e.c.
	<b>Retail sale of food, beverages and tobacco in specialized stores</b>
47211	Retail sale of rice, flour, other grains and sugars
47212	Retail sale of fresh or preserved vegetables and fruits
47213	Retail sale of dairy products and eggs
47214	Retail sale of meat and meat products (including poultry)
47215	Retail sale of fish, other seafood and products thereof
47216	Retail sale of bakery products and sugar confectionery
47217	Retail sale of <i>mee, kuey teow, mee hoon</i> , wantan skins and other food products made from flour or soya
47219	Retail sale of other food products n.e.c.
47221	Retail sale of beer, wine and spirits
47222	Retail sale of tea, coffee, soft drinks, mineral water and other beverages
47230	Retail sale of tobacco products in specialized store
47300	<b>Retail sale of automotive fuel in specialized stores</b>
	<b>Retail sale of information and communications equipment in specialized stores</b>
47411	Retail sale of computers, computer equipment and supplies
47412	Retail sale of video game consoles and non-customized software
47413	Retail sale of telecommunication equipment
47420	Retail sale of audio and video equipment in specialized store
	<b>Retail sale of other household equipment in specialized stores</b>
47510	Retail sale of textiles in specialized stores
47520	Retail sale of construction materials, hardware, paints and glass
47531	Retail sale of carpets and rugs
47532	Retail sale of curtains and net curtains
47533	Retail sale of wallpaper and floor coverings
47591	Retail sale of household furniture
47592	Retail sale of articles for lighting
47593	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery
47594	Retail sale of wood, cork goods and wickerwork goods
47595	Retail sale of household appliances
47596	Retail sale of musical instruments and scores

47597	Retail sale of security systems
47598	Retail sale of household articles and equipment n.e.c.
	<b>Retail sale of cultural and recreation goods in specialized stores</b>
47611	Retail sale of office supplies and equipment
47612	Retail sale of books, newspapers and stationary
47620	Retail sale of musical records, audio tapes, compact discs , cassettes, video tapes, VCDs and DVDs, blank tapes and discs
47631	Retail sale of sports goods and equipments
47632	Retail sale of fishing equipment
47633	Retail sale of camping goods
47634	Retail sale of boats and equipments
47635	Retail sale of bicycles and related parts and accessories
47640	Retail sale of games and toys, made of all materials
	<b>Retail sale of other goods in specialized stores</b>
47711	Retail sale of articles of clothing, articles of fur and clothing accessories
47712	Retail sale of footwear
47713	Retail sale of leather goods, accessories of leather and leather substitutes
47721	Stores specialized in retail sale of pharmaceuticals, medical and orthopaedic goods
47722	Stores specialized in retail sale of perfumery, cosmetic and toilet articles
47731	Retail sale of photographic and precision equipment
47732	Retail sale of watches and clocks
47733	Retail sale of jewellery
47734	Retail sale of flowers, plants, seeds, fertilizers
47735	Retail sale of souvenirs, craftwork and religious articles
47736	Retail sale of household fuel oil, cooking gas, coal and fuel wood
47737	Retail sale of spectacles and other optical goods
47738	Retail sale of aquarium fishes, pet animals and pet food
47739	Other retail sale of new goods in specialized stores n.e.c.
47741	Retail sale of second-hand books
47742	Retail sale of second-hand electrical and electronic goods
47743	Retail sale of antiques
47744	Activities of auctioning houses (retail)
47749	Retail sale of second-hand goods n.e.c.
	<b>Retail sale via stalls and markets</b>
47810	Retail sale of food, beverages and tobacco products via stalls or markets
47820	Retail sale of textiles, clothing and footwear via stalls or markets
47891	Retail sale of carpets and rugs via stalls or markets
47892	Retail sale of books via stalls or markets
47893	Retail sale of games and toys via stalls or markets
47894	Retail sale of household appliances and consumer electronics via stall or markets
47895	Retail sale of music and video recordings via stall or markets
	<b>Retail sale not in stores, stalls or markets</b>
47911	Retail sale of any kind of product by mail order
47912	Retail sale of any kind of product over the Internet
47913	Direct sale via television, radio and telephone
47914	Internet retail auctions
47991	Retail sale of any kind of product by direct sales or door-to-door sales persons
47992	Retail sale of any kind of product through vending machines
47999	Other retail sale not in stores, stalls or markets n.e.c.
<b>H</b>	<b>TRANSPORTATION AND STORAGE</b>

	<b>LAND TRANSPORT AND TRANSPORT VIA PIPELINES</b>
	<b>Transport via railways</b>
49110	Passenger transport by inter-urban railways
49120	Freight transport by inter-urban, suburban and urban railways
	<b>Other land transport</b>
49211	City bus services
49212	Urban and suburban railway passenger transport service
49221	Express bus services
49222	Employees bus services
49223	School bus services
49224	Taxi operation and limousine services
49225	Rental of cars with driver
49229	Other passenger land transport n.e.c.
49230	Freight transport by road
49300	Transport via pipeline
	<b>WATER TRANSPORT</b>
	<b>Sea and coastal water transport</b>
50111	Operation of excursion, cruise or sightseeing boats
50112	Operation of ferries, water taxis
50113	Rental of pleasure boats with crew for sea and coastal water transport
50121	Transport of freight overseas and coastal waters, whether scheduled or not
50122	Transport by towing or pushing of barges, oil rigs
	<b>Inland water transport</b>
50211	Transport of passenger via rivers, canals, lakes and other inland waterways
50212	Rental of pleasure boats with crew for inland water transport
50220	Transport of freight via rivers, canals, lakes and other inland waterways
	<b>AIR TRANSPORT</b>
	<b>Passenger air transport</b>
51101	Transport of passengers by air over regular routes and on regular schedules
51102	Non-scheduled transport of passenger by air
51103	Renting of air-transport equipment with operator for the purpose of passenger transportation
	<b>Freight air transport</b>
51201	Transport freight by air over regular routes and on regular schedules
51202	Non-scheduled transport of freight by air
51203	Renting of air-transport equipment with operator for the purpose of freight transportation
	<b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>
	<b>Warehousing and storage</b>
52100	Warehousing and storage services
	<b>Support activities for transportation</b>
52211	Operation of terminal facilities
52212	Towing and road side assistance
52213	Operation of parking facilities for motor vehicles (parking lots)
52214	Highway, bridge and tunnel operation services
52219	Other service activities incidental to land transportation n.e.c.
52221	Port, harbours and piers operation services
52222	Vessel salvage and refloating services
52229	Other service activities incidental to water transportation n.e.c.
52231	Operation of terminal facilities
52232	Airport and air-traffic-control activities
52233	Ground service activities on airfields

52234	Fire fighting and fire-prevention services at airports
52239	Other service activities incidental to air transportation n.e.c.
52241	Stevedoring services
52249	Other cargo handling activities n.e.c.
52291	Forwarding of freight
52292	Brokerage for ship and aircraft space
52299	Other transportation support activities n.e.c.
	<b>POSTAL AND COURIER ACTIVITIES</b>
53100	National postal services
53200	Courier activities other than national post activities
<b>I</b>	<b>ACCOMODATION AND FOOD SERVICE ACTIVITIES</b>
	<b>ACCOMMODATION</b>
	<b>Short term accommodation activities</b>
55101	Hotels and resort hotels
55102	Motels
55103	Apartment hotels
55104	Chalets
55105	Rest house/guest house
55106	Bed and breakfast units
55107	Hostels
55108	Home stay
55109	Other short term accommodation activities n.e.c.
55200	<b>Camping grounds, recreational vehicle parks and trailer parks</b>
55900	<b>Other accommodation</b>
	<b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b>
	<b>Restaurants and mobile food service activities</b>
56101	Restaurants and restaurant cum night clubs
56102	Cafeterias/canteens
56103	Fast-food restaurants
56104	Ice cream truck vendors and parlours
56105	Mobile food carts
56106	Food stalls/hawkers
56107	Food or beverage, food and beverage preparation in market stalls/hawkers
	<b>Event catering and other food service activities</b>
56210	Event/food caterers
56290	Other food service activities
	<b>Beverage serving activities</b>
56301	Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke
56302	Coffee shops
56303	Drink stalls/hawkers
56304	Mobile beverage
56309	Others drinking places n.e.c.
<b>J</b>	<b>INFORMATION AND COMMUNICATION</b>
	<b>PUBLISHING ACTIVITIES</b>
	<b>Publishing of books, periodicals and other publishing activities</b>
58110	Publishing of books, brochures and other publications
58120	Publishing of mailing lists, telephone book, other directories
58130	Publishing of newspapers, journals, magazines and periodicals in print or electronic form
58190	Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c.

	<b>Software publishing</b>
58201	Business and other applications
58202	Computer games for all platforms
58203	Operating systems
	<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>
	<b>Motion picture, video and television programme activities</b>
59110	Motion picture, video and television programme production activities
59120	Motion picture, video and television programme post-production activities
59130	Motion picture, video and television programme distribution activities
59140	Motion picture projection activities
59200	<b>Sound recording and music publishing activities</b>
	<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>
60100	Radio broadcasting
60200	Television programming and broadcasting activities
	<b>TELECOMMUNICATIONS</b>
	<b>Wired telecommunications activities</b>
61101	Wired telecommunications services
61102	Internet access providers by the operator of the wired infrastructure
	<b>Wireless telecommunications activities</b>
61201	Wireless telecommunications services
61202	Internet access providers by the operator of the wireless infrastructure
	<b>Satellite telecommunications activities</b>
61300	Satellite telecommunications services
	<b>Other telecommunications activities</b>
61901	Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP
61902	Provision of telecommunications services over existing telecom connection
61903	Telecommunications resellers
61904	Provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision
61905	Provision of specialized telecommunications applications
61909	Other telecommunications activities n.e.c.
	<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>
62010	Computer programming activities
62021	Computer consultancy
62022	Computer facilities management activities
62091	Information Communication Technology (ICT) system security
62099	Other information technology service activities n.e.c.
	<b>INFORMATION SERVICE ACTIVITIES</b>
	<b>Data processing, hosting and related activities; web portals</b>
63111	Activities of providing infrastructure for hosting, data processing services and related activities
63112	Data processing activities
63120	Web portals
	<b>Other information service activities</b>
63910	News syndicate and news agency activities
63990	Other information service activities n.e.c.
<b>K</b>	<b>FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES</b>
	<b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING</b>
	<b>Monetary intermediation</b>

64110	Central banking
64191	Commercial Banks
64192	Islamic Banks
64193	Offshore Banks
64194	Investment Banks
64195	Development financial institutions (with deposits taking functions)
64199	Other monetary intermediation (with deposits taking functions) n.e.c.
64200	<b>Activities of holding companies</b>
	<b>Trusts, funds and similar financial entities</b>
64301	Venture capital companies
64302	Unit trust fund excludes REITs
64303	Property unit trust (REITs)
64304	Other administration of trusts accounts
64309	Trusts, funds and similar financial entities n.e.c.
	<b>Other financial service activities, except insurance/takaful and pension funding activities</b>
64910	Financial leasing activities
64921	Development financial institutions (without deposits taking functions)
64922	Credit card services
64923	Licensed money lending activities
64924	Pawnshops and pawnbrokers includes Ar-Rahnu
64925	Co-operative with credits functions
64929	Other credit granting n.e.c.
64991	Factoring companies
64992	Representative office of foreign banks
64993	Nominee companies
64999	Other financial service activities, except insurance/takaful and pension funding n.e.c.
	<b>INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY</b>
	<b>Insurance/Takaful</b>
65111	Life insurance
65112	Family takaful
65121	General insurance
65122	General takaful
65123	Composite insurance
65124	Offshore insurance
65125	Offshore takaful
	<b>Reinsurance/Retakaful</b>
65201	Life reinsurance
65202	Family retakaful
65203	General reinsurance
65204	General retakaful
65205	Composite retakaful
65206	Offshore reinsurance
65207	Offshore retakaful
	<b>Pension and provident funding</b>
65301	Pension funding
65302	Provident funding
	<b>ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES</b>
	<b>Activities auxiliary to financial service activities, except insurance/takaful and pension funding</b>



66111	Stock exchanges
66112	Exchanges for commodity contracts
66113	Securities exchange
66114	Exchanges for commodity futures contracts
66119	Administration of financial markets n.e.c.
66121	Stock, share and bond brokers
66122	Commodity brokers and dealers
66123	Gold bullion dealers
66124	Foreign exchange broker and dealers (Bureaux de change)
66125	Money-changing services
66129	Other financial and commodity futures brokers and dealers
66191	Investment advisory services
66192	Financial consultancy services
66199	Activities auxiliary to finance n.e.c.
	<b>Activities auxiliary to insurance/takaful and pension funding</b>
66211	Insurance adjusting service
66212	Takaful adjusting service
66221	Insurance agents
66222	Takaful agents
66223	Insurance brokers
66224	Takaful brokers
66290	Other activities auxiliary to insurance, takaful and pension funding
	<b>Fund management activities</b>
66301	Management of pension funds
66302	Assets/portfolio management
66303	Unit trust management companies
<b>L</b>	<b>REAL ESTATE ACTIVITIES</b>
	<b>Real estate activities with own or leased property</b>
68101	Buying, selling, renting and operating of self-owned or leased real estate – residential buildings
68102	Buying, selling, renting and operating of self-owned or leased real estate – non-residential buildings
68103	Buying, selling, renting and operating of self-owned or leased real estate – land
68104	Development of building projects for own operation, i.e. for renting of space in these buildings
68109	Real estate activities with own or leased property n.e.c.
	<b>Real estate activities on a fee or contract basis</b>
68201	Activities of real estate agents and brokers for buying, selling and renting of real estate
68202	Management of real estate on a fee or contract basis
68203	Appraisal services for real estate
68209	Real estate activities on a fee or contract basis n.e.c.
<b>M</b>	<b>PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
69100	<b>Legal activities</b>
69200	<b>Accounting, bookkeeping and auditing activities; tax consultancy</b>
	<b>ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES</b>
70100	<b>Activities of head offices</b>
	<b>Management consultancy activities</b>
70201	Business management consultancy services
70202	Human resource consultancy services
70203	Consultancy services in public relation and communications
70209	Other management consultancy activities n.e.c.
	<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS</b>

	<b>Architectural and engineering activities and related technical consultancy</b>
71101	Architectural services
71102	Engineering services
71103	Land surveying services
71109	Other architectural and engineering activities and related technical consultancy n.e.c.
71200	<b>Technical testing and analysis</b>
	<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	<b>Research and experimental development on natural sciences and engineering</b>
72101	Research and development on natural sciences
72102	Research and development on engineering and technology
72103	Research and development on medical sciences
72104	Research and development on biotechnology
72105	Research and development on agricultural sciences
72106	Research and development on Information Communication Technology (ICT)
72109	Research and development on other natural science and engineering n.e.c.
	<b>Research and experimental development on social sciences and humanities</b>
72201	Research and development on social sciences
72202	Research and development on humanities
72209	Research and development of other social sciences and humanities n.e.c.
	<b>ADVERTISING AND MARKET RESEARCH</b>
73100	Advertising
73200	Market research and public opinion polling
	<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	<b>Specialized design activities</b>
74101	Activities of interior decorators
74102	Services of graphic designers
74103	Fashion design services
74109	Specialized design activities n.e.c.
74200	<b>Photographic activities</b>
	<b>Other professional, scientific and technical activities n.e.c.</b>
74901	Translation and interpretation activities
74902	Business brokerage activities
74903	Security consulting
74904	Activities of quantity surveyors
74905	Activities of consultants other than architecture, engineering and management consultants
74909	Any other professional, scientific and technical activities n.e.c.
75000	<b>VETERINARY ACTIVITIES</b>
<b>N</b>	<b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>
	<b>RENTAL AND LEASING ACTIVITIES</b>
	<b>Rental and leasing of motor vehicles</b>
77101	Renting and operational leasing of passenger cars (without driver)
77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles
	<b>Rental and leasing of personal and household goods</b>
77211	Renting and leasing of pleasure boats, canoes, sailboats
77212	Renting and leasing of bicycles
77213	Renting and leasing of beach chairs and umbrellas
77219	Renting and leasing of other sports equipment n.e.c.
77220	Renting of video tapes, records, CDs, DVDs
77291	Renting and leasing of textiles, wearing apparel and footwear

77292	Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares
77293	Renting and leasing of jewellery, musical instruments, scenery and costumes
77294	Renting and leasing of books, journals and magazines
77295	Renting and leasing of machinery and equipment used by amateurs or as a hobby
77296	Renting of flowers and plants
77297	Renting and leasing of electronic equipment for household use
77299	Renting and leasing of other personal and household goods n.e.c.
	<b>Rental and leasing of other machinery, equipment and tangible goods</b>
77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
77302	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
77303	Renting and operational leasing of water-transport equipment without operator
77304	Renting and operational leasing of air transport equipment without operator
77305	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
77306	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
77307	Rental and operational leasing of office machinery and equipment without operator
77309	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77400	<b>Leasing of intellectual property and similar products, except copyrighted works</b>
	<b>EMPLOYMENT ACTIVITIES</b>
78100	<b>Activities of employment placement agencies</b>
78200	<b>Temporary employment agency activities</b>
	<b>Other human resources provision</b>
78300	Provision of human resources for client businesses
	<b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b>
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
	<b>SECURITY AND INVESTIGATION ACTIVITIES</b>
80100	Private security activities
80200	Security systems service activities
80300	Investigation and detective activities
	<b>SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES</b>
81100	<b>Combined facilities support activities</b>
	<b>Cleaning activities</b>
81210	General cleaning of buildings
81291	Cleaning of buildings of all types
81292	Swimming pool cleaning and maintenance services
81293	Cleaning of industrial machinery
81294	Cleaning of trains, buses, planes
81295	Cleaning of pest control services not in connection with agriculture
81296	Disinfecting and exterminating activities
81297	Cleaning of sea tankers
81299	Other building and industrial cleaning activities, n.e.c.
81300	<b>Landscape care and maintenance service activities</b>
	<b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b>
	<b>Office administrative and support activities</b>
82110	Combined office administrative service activities
82191	Document preparation, editing and/or proofreading

82192	Typing, word processing or desktop publishing
82193	Secretarial support services
82194	Transcription of documents and other secretarial services
82195	Provision of mailbox rental and other postal and mailing services
82196	Photocopying, duplicating, blueprinting
82199	Photocopying, document preparation and other specialized office support activities n.e.c.
82200	<b>Activities of call centres</b>
	<b>Organization of conventions and trade shows</b>
82301	Organization, promotions and/or management of event
82302	Meeting, incentive, convention, exhibition (MICE)
	<b>Business support service activities n.e.c.</b>
82910	Activities of collection agencies and credit bureaus
82920	Packaging activities on a fee or contract basis, whether or not these involve an automated process
82990	Other business support service activities n.e.c.
<b>O</b>	<b>PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES</b>
	<b>Administration of the State and the economic and social policy of the community</b>
84111	General (overall) public administration activities
84112	Ancillary service activities for the government as a whole
84121	Administrative educational services
84122	Administrative health care services
84123	Administrative housing and local government services
84124	Administrative recreational, cultural, arts and sports services
84125	Administrative religious affairs services
84126	Administrative welfare services
84129	Other community and social affairs services
84131	Domestic and international trade affairs
84132	Agriculture and rural development affairs
84133	Primary industries affairs
84134	Public works affairs
84135	Transport affairs
84136	Energy, telecommunication and postal affairs
84137	Tourism affairs
84138	Human resource affairs
84139	Other regulation of and contribution to more efficient operation of businesses n.e.c.
	<b>Provision of services to the community as a whole</b>
84210	Foreign affairs
84220	Military and civil defence services
84231	Police service
84232	Prison service
84233	Immigration service
84234	National registration service
84235	Judiciary and legal service
84236	Firefighting and fire prevention
84239	Other public order and safety affairs related services
84300	<b>Compulsory social security activities e.g. SOCSO</b>
<b>P</b>	<b>EDUCATION</b>
	<b>Pre-primary and primary education</b>
85101	Pre-primary education (Public)
85102	Pre-primary education (Private)

85103	Primary education (Public)
85104	Primary education (Private)
	<b>Secondary education</b>
85211	General school secondary education (Public)
85212	General school secondary education (Private)
85221	Technical and vocational education below the level of higher education (Public)
85222	Technical and vocational education below the level of higher education (Private)
	<b>Higher education</b>
85301	College and university education (Public)
85302	College and university education (Private)
	<b>Other education</b>
85411	Sports instruction
85412	Martial arts instruction
85419	Any other sports and recreation education n.e.c
85421	Music and dancing school
85429	Any other cultural education n.e.c.
85491	Tuition centre
85492	Driving school
85493	Religious instruction
85494	Computer training
85499	Others education n.e.c
	<b>Education support services</b>
85500	Educational support services for provision of non-instructional services
<b>Q</b>	<b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>
	<b>HUMAN HEALTH ACTIVITIES</b>
	<b>Hospital activities</b>
86101	Hospital activities
86102	Maternity home services (outside hospital)
	<b>Medical and dental practice activities</b>
86201	General medical services
86202	Specialized medical services
86203	Dental services
	<b>Other human health activities</b>
86901	Dialysis Centres
86902	Medical laboratories
86903	Physiotherapy and occupational therapy service
86904	Acupuncture services
86905	Herbalist and homeopathy services
86906	Ambulance services
86909	Other human health services n.e.c.
	<b>RESIDENTIAL CARE ACTIVITIES</b>
	<b>Residential nursing care facilities</b>
87101	Homes for the elderly with nursing care
87102	Nursing homes
87103	Palliative or hospices
	<b>Residential care activities for mental retardation, mental health and substance abuse</b>
87201	Drug rehabilitation centres
87209	Other residential care activities for mental retardation n.e.c.
87300	<b>Residential care activities for the elderly and disabled</b>

	<b>Other residential care activities</b>
87901	Orphanages
87902	Welfare homes services
87909	Other residential care activities n.e.c.
	<b>SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION</b>
	<b>Social work activities without accommodation for the elderly and disabled</b>
88101	Day-care activities for the elderly or for handicapped adults
88109	Others social work activities without accommodation for the elderly and disabled
	<b>Other social work activities without accommodation n.e.c.</b>
88901	Counselling service
88902	Child day-care activities
88909	Other social work activities without accommodation n.e.c.
<b>R</b>	<b>ARTS, ENTERTAINMENT AND RECREATION</b>
	<b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>
90001	Theatrical producer, singer group band and orchestra entertainment services
90002	Operation of concert and theatre halls and other arts facilities
90003	Activities of sculptors, painters, cartoonists, engravers, etchers
90004	Activities of individual writers, for all subjects
90005	Activities of independent journalists
90006	Restoring of works of art such as painting
90007	Activities of producers or entrepreneurs of arts live events, with or without facilities
90009	Creative, arts and entertainment activities n.e.c.
	<b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b>
91011	Documentation and information activities of libraries of all kinds
91012	Stock photo libraries and services
91021	Operation of museums of all kinds
91022	Operation of historical sites and buildings
91031	Operation of botanical and zoological gardens
91032	Operation of nature reserves, including wildlife preservation
92000	<b>GAMBLING AND BETTING ACTIVITIES</b>
	<b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b>
	<b>Sports activities</b>
93111	Football, hockey, cricket, baseball, badminton, futsal, paintball
93112	Racetracks for auto
93113	Equestrian clubs
93114	Swimming pools and stadiums, ice-skating arenas
93115	Track and field stadium
93116	Golf courses
93117	Bowling centre
93118	Fitness centres
93119	Organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities
93120	The operation of sports clubs such as football club, bowling club, swimming club
93191	Activities of producers or promoters of sports events, with or without facilities
93192	Activities of sports leagues and regulating bodies
93193	Activities of related to promotion of sporting events
93199	Other sports activities n.e.c.
	<b>Other amusement and recreation activities</b>
93210	Activities of amusement parks and theme parks
93291	Activities of recreation parks and beaches
93292	Operation of recreational transport facilities

93293	Renting of leisure and pleasure equipment as an integral part of recreational facilities
93294	Operation of fairs and shows of a recreational nature
93295	Operation of discotheques and dance floors
93296	Activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities
93297	Cyber Café/Internet Centre
93299	Any other amusement and recreation activities n.e.c.
<b>S</b>	<b>OTHER SERVICE ACTIVITIES</b>
	<b>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS</b>
	<b>Activities of business, employers and professional membership organizations</b>
94110	Activities of business and employers membership organizations
94120	Activities of professional membership organizations
94200	<b>Activities of trade unions</b>
	<b>Activities of other membership organizations</b>
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
	<b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b>
	<b>Repair of computers and communication equipment</b>
95111	Repair of electronic equipment
95112	Repair and maintenance of computer terminals
95113	Repair and maintenance of hand-held computers (PDA's)
95121	Repair and maintenance of cordless telephones
95122	Repair and maintenance of cellular phones
95123	Repair and maintenance of carrier equipment modems
95124	Repair and maintenance of fax machines
95125	Repair and maintenance of communications transmission equipment
95126	Repair and maintenance of two-way radios
95127	Repair and maintenance of commercial TV and video cameras
	<b>Repair of personal and household goods</b>
95211	Repair and maintenance of television, radio receivers
95212	Repair and maintenance of VCR/DVD/VCD
95213	Repair and maintenance of CD players
95214	Repair and maintenance of household-type video cameras
95221	Repair and servicing of household appliances
95222	Repair and servicing of home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95291	Repair of bicycles
95292	Repair and alteration of clothing
95293	Repair and alteration of jewellery
95294	Repair of watches, clocks and their parts
95295	Repair of sporting goods
95296	Repair of musical instruments
95299	Repair of other personal and household goods n.e.c.
	<b>OTHER PERSONAL SERVICE ACTIVITIES</b>
96011	Laundering and dry-cleaning, pressing
96012	Carpet and rug shampooing, and drapery and curtain cleaning, whether on clients' premises or not
96013	Provision of linens, work uniforms and related items by laundries
96014	Diaper supply services

96020	Hairdressing and other beauty treatment
96031	Preparing the dead for burial or cremation and embalming and morticians' services
96032	Providing burial or cremation services
96033	Rental of equipped space in funeral parlours
96034	Rental or sale of graves
96035	Maintenance of graves and mausoleums
96091	Activities of sauna, steam baths, massage salons
96092	Astrological and spiritualists' activities
96093	Social activities such as escort services, dating services, services of marriage bureaux
96094	Pet care services
96095	Genealogical organizations
96096	Shoe shiners, porters, valet car parkers
96097	Concession operation of coin-operated personal service machines
96099	Other service activities n.e.c.
<b>T</b>	<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b>
97000	<b>Activities of households as employers of domestic personnel</b>
	<b>Undifferentiated goods-and services-producing activities of private households for own use</b>
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
<b>U</b>	<b>ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES</b>
99000	Activities of extraterritorial organization and bodies

**NOTE: n.e.c. - not elsewhere classified**



**APPENDIX H:**

**PUBLIC RULINGS**

Public Rulings are available at the LHDNM Official Portal via the following link:

**<https://www.hasil.gov.my> > Home Page > Legislation > Public Rulings**

**APPENDIX I: GUIDELINES AND APPLICATION FORMS FOR INCENTIVE CLAIM**

- Technical Guidelines can be accessed at the LHDNM Official Portal via the following link:-

**<https://www.hasil.gov.my> > Home Page > Legislation > Technical Guidelines**

- Application forms for incentive claim can be obtained from the LHDNM Official Portal via the following link:-

**<https://www.hasil.gov.my> > Home Page > Forms > Download Forms > Incentive Claim**