

FOR REFERENCE ONLY



# SAMPLE COMPANY RETURN FORM FOR YEAR OF ASSESSMENT 2023

## IMPORTANT REMINDER

- 1) Due date to furnish return form and pay the tax or balance of tax payable: **7 months from the close of accounting period**
- 2) This sample form is provided for reference and learning purpose.
- 3) This sample form CANNOT be used for the purpose of submission to Lembaga Hasil Dalam Negeri Malaysia (LHDNM).
- 4) In accordance with the provision of the Income Tax Act 1967, a company shall:
  - a) **furnish a return on an electronic medium or by way of electronic transmission** [subsection 77A(1A)] with effect from the Year of Assessment 2014;
  - b) declare its income in the return form based on **financial statements** made in accordance with any written law [subsection 77A(4)]; and
  - c) furnish **correct particulars** in the return form [paragraph 77A(3)(b) and paragraph 120(1)(h)].
- 5) Submission through e-Filing can be made via <https://mytax.hasil.gov.my>.
- 6) A company may be liable to an action under section 112 for failure to furnish a return on or before the due date for submission.
- 7) An increase in tax of 10% under subsection 103(3) shall be imposed for failure to pay the tax or balance of tax payable on or before the due date for submission.
- 8) Method of payment for tax or balance of tax payable:
  - a) Payment by **Bill Number**
    - i. Effective 1 January 2023, Bill Number will be the mandatory reference number for payment of tax or balance of tax payable. **Bill Number** can be obtained as follows:
      - e-Filing Acknowledgement Receipt for submission via e-Filing.
      - Generate Bill Number at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
      - Printed on Notice of Assessment and letter of demands from LHDNM
    - ii. Payment using **Bill Number** can be made as follows:
      - ByrHASiL service at <https://byrhasil.hasil.gov.my>
      - LHDNM Revenue Management Centre counter
      - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
    - iii. For payment purposes, please make sure **the correct bill number is used**. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
  - b) Payment by **Tax Identification No. (TIN)**
    - i. During the transition period, payment by **TIN** is still available as follows:
      - ByrHASiL service at <https://byrhasil.hasil.gov.my> or LHDNM Revenue Management Centre counter
      - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>
      - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
      - Pos Malaysia Berhad counter
    - ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, TIN, year of assessment, payment code 086** and **number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter.
- 9) Pursuant to section 89, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made:
  - a) online by using e-Kemaskini for Company through MyTax. Please access via <https://mytax.hasil.gov.my>; or
  - b) using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- 10) For further information, please contact Hasil Care Line: 03-89111000 (Local) / 603-89111100 (Overseas)



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**COMPANY RETURN FORM**  
**UNDER SEKSYEN 77A OF THE INCOME TAX ACT 1967**  
 This form is prescribed under section 152 of the Income Tax Act 1967

Form **C** YEAR OF ASSESSMENT

**2023**  
CP5 - Pin. 2023

**BASIC PARTICULARS**

1	Name of company			
2	Reference no. (registration no.)		3	Tax Identification No. (TIN) <b>C</b>
4	Incorporated in Malaysia	1 = Yes 2 = No	5	Employer's no. <b>E</b>
6	Status of business	1 = In operation 2 = Dormant 3 = In the process of winding up	7	Country of residence (Use the Country Code)
			8	Commencement date of operations (dd/mm/yyyy)
9	Accounting period	From (dd/mm/yyyy)	To (dd/mm/yyyy)	
10	Basis period	From (dd/mm/yyyy)	To (dd/mm/yyyy)	
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			1 = Yes 2 = No
12	Company established for the issuance of asset-backed securities			1 = Yes 2 = No
13	Controlled company	1 = Yes 2 = No	14	Company limited by guarantee 1 = Yes 2 = No
15	Federal / State Statutory Body	1 = Yes 2 = No	16	Permanent Establishment in Malaysia 1 = Yes 2 = No
17	Substantial change in shareholding and subsection 44(5A) applies			1 = Yes 2 = No 3 = Not relevant
18	Claim / Surrender loss under the Group Relief provision <i>[If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S)]</i>			1 = Claim 2 = Surrender 3 = Not relevant

**[Declare in Ringgit Malaysia (RM) currency]**

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME		RM	Sen
A1	Aggregate statutory income from sources of business(es) and partnership(s) in Malaysia (Fill in the required appendix)		.00
A2	Aggregate statutory income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022 (If 7 = MY) (Fill in the required appendix)		.00
A3	<b>AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS ( A1 + A2 )</b>		.00
A4	<b>LESS:</b> Business losses brought forward (Restricted to A3)		.00
A5	<b>TOTAL ( A3 – A4 )</b>		.00
A6	<b>Aggregate of other statutory income from sources in Malaysia (Fill in the required appendix)</b> – Dividends, interest, discounts, rents, royalties, premiums, other income and additions pursuant to paragraph 43(1)(c)		.00
A7	<b>Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 (If 7 = MY) (Fill in the required appendix)</b> – Dividends, interest, discounts, rents, royalties, premiums and other income		.00
A8	<b>AGGREGATE STATUTORY INCOME FROM OTHER SOURCES ( A6 + A7 )</b>		.00
A9	<b>AGGREGATE INCOME ( A5 + A8 )</b>		.00
A10	<b>LESS:</b> Current year business losses (Restricted to A9)		.00
A11	Prospecting expenditure under schedule 4 / pre-operational business expenditure under schedule 4B / permitted expenses under section 60F or 60H (Fill in the required appendix)		.00
A12	Approved donations / gifts / contributions (Fill in the required appendix)		.00
A13	Zakat perniagaan (Restricted to 2.5% of A9)		.00
A14	Claim for loss under Group Relief provision		.00
A15	<b>TOTAL INCOME [ A9 – ( A10 to A14 ) ] (Enter '0' if value is negative)</b>		.00
A16	<b>TAXABLE PIONEER INCOME</b>		.00
A17	<b>CHARGEABLE INCOME ( A15 + A16 )</b>		.00
A18	<b>CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)</b>		.00
A19	<b>CHARGEABLE INCOME OF APPROVED INCENTIVE SCHEME (section 65B)</b>		.00
A20	<b>INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 (If 7 = MY) (Fill in the required appendix)</b>		.00

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX			
B1	<b>TOTAL CHARGEABLE INCOME [ From ( A17 to A20 ) ]</b>		.00
B2	<b>Apportionment of Chargeable Income</b>	<b>Rate (%)</b>	<b>Income Tax</b>
B2a	.00	15	.
B2b	.00	17	.
B2c	.00	24	.
B2d	.00 <A20>	3	<A20>
B2e	.00 <A19>		<A19>
B2f	.00		.
B2g	.00		.
B3	<b>TOTAL INCOME TAX CHARGED ( B2a to B2g )</b>		.
B4	<b>LESS:</b> Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area		.
B5	Section 6d rebate (up to RM20,000, restricted to B3)		.
B6	<b>TOTAL ( B3 – B4 – B5 ) (Enter '0' if value is negative)</b>		.
B7	<b>LESS:</b> Section 110B tax deduction		.
B8	Section 110 tax deduction (others)		.
B9	Section 132 tax relief	.	} Restricted to B3
	Section 133 tax relief	.	
B10	<b>TAX PAYABLE [ B6 – (B7 + B8 + B9) ]</b>		.
B11	<b>OR: TAX REPAYABLE [ (B7 + B8 + B9) – B6 ]</b>		.
B12a	<b>LESS:</b> Instalments paid pursuant to section 107C provision		.
B12b	Instalments paid pursuant to paragraph 107A(1)(a) provision		.
B13	<b>Balance of tax payable [ B10 – (B12a + B12b) ] / Tax paid in excess [ (B12a + B12b) – B10 ]</b>		.

▲ (Enter 'X' if tax paid in excess)

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

C1a Particulars of Schedule 3 allowance (Fill in the required appendix and item C1b)

	Amount Absorbed	Balance Carried Forward
C1b Total accelerated capital allowance (if relevant)		

C2 Claim for industrial building allowance under subparagraph 42(1) Schedule 3  1 = Yes 2 = No

	Amount Withdrawn / Disregarded (a)	Amount Absorbed (b)	Balance Carried Forward (c)
C3 Particulars of Schedule 7A allowance (Fill in the required appendix)			
C4 Particulars of Schedule 7B allowance (Fill in the required appendix)			

**PART D: INCENTIVE CLAIM**

D1 Claim for Special Deduction(s), Further Deduction(s) and Double Deduction(s)

Claim Code	Amount
i.	
...	

D2 Claim for incentive(s) under paragraph 127(3)(b)

Incentive Code	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i.						
...						

D3 Claim for incentive(s) under subsection 127(3A)

Incentive Approval No.	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i.						
...						

D4 Claim for incentive(s) under Income Tax Act 1967 / Promotion of Investment Act 1986 other than the incentives in items D1, D2 and D3

Incentive Code	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward (if relevant)
	Start Date	End Date				
i.						
...						

**PART E: CLAIM FOR LOSSES**

	Amount Disregarded (E1)	Amount Absorbed (E2)	Amount Surrendered (E3)	Balance Carried Forward (E4)
Fill in the required appendix				

**PART F: PARTICULARS OF COMPANY**

F1 Correspondence address			
	Postcode	Town	
	State		

F2 Information for refund: (Info: For refund to a third party account, please submit the application to the branch which handles your income tax file)

F2a Method of payment for tax refund  1 = Via own account in Malaysia 2 = Via DuitNow 3 = Via overseas account / a third party account

F2b Name of bank			
F2c Bank account no.	F2d Bank identification no.		

F3 Particulars of company directors (Fill in the required appendix)

F4 Particulars of company's major shareholders (Fill in the required appendix)

F5 Foreign equity in comparison with paid-up capital		%
F6 Government Linked Company (GLC)		1 = Yes 2 = No
F7 Company listed on Bursa Malaysia		1 = Yes 2 = No
F8 Has holding company		1 = Yes 2 = No (If 'Yes', fill in the required appendix)
F9 Carries out controlled transactions under section 139 and 140A		1 = Yes 2 = No (If 'Yes', fill in the required appendix)
F10 Receives income from sources outside Malaysia which is exempted from tax		1 = Yes 2 = No (If 'Yes', fill in the required appendix)
F11 Subject to interest restriction under section 140C (If 'Yes', fill in information on interest subject to section 140C in the following schedule)		1 = Yes 2 = No

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

F12a Has Advance Ruling (If 'Yes', also complete items F12b and F12c)		1 = Yes 2 = No
F12b Compliance with Advance Ruling		1 = Yes 2 = No
F12c Material difference in arrangement		1 = Yes 2 = No
F13a Has Advance Pricing Arrangement (If 'Yes', also complete items F13b and F13c)		1 = Yes 2 = No
F13b Compliance with Advance Pricing Arrangement		1 = Yes 2 = No
F13c Material difference in arrangement		1 = Yes 2 = No

F14	Financial particulars of company (Fill in the required appendix)		
F15	Has subsidiary company(ies) or related company(ies) in the Federal Territory of Labuan	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required appendix)
F16	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required appendix)

**PART G: OTHER PARTICULARS**

G1	Chargeable income of preceding year not declared (if any)								
	<table border="1"> <thead> <tr> <th>Type of Income</th> <th>Year of Assessment</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Type of Income	Year of Assessment	Amount					
Type of Income	Year of Assessment	Amount							
G2	Made payments in the basis period which are subject to withholding tax under sections 107A, 107D, 109, 109A, 109B, 109E, 109F and 109G	<input type="checkbox"/>	1 = Yes 2 = No						
G3a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item G3b)	<input type="checkbox"/>	1 = Yes 2 = No						
G3b	Disposal declared to LHDNM	<input type="checkbox"/>	1 = Yes 2 = No						
G4a	Carry on e-Commerce (If 'Yes', also complete item G4b)	<input type="checkbox"/>	1 = Yes 2 = No						
G4b	Website / social media address	<input type="text"/>							
G5a	Subject to Income Tax (Country-by-Country Reporting) Rules 2016 (If 'Yes', also complete item G5b)	<input type="checkbox"/>	1 = Yes 2 = No						
G5b	Subject as a reporting entity / non-reporting entity	<input type="checkbox"/>	1 = Yes – Reporting entity (Fill in the required appendix) 2 = No – Non-reporting entity (Fill in the required appendix)						
G6	Has financial account(s) at financial institution(s) outside Malaysia	<input type="checkbox"/>	1 = Yes 2 = No						
G7	Company has implemented tax governance	<input type="checkbox"/>	1 = Yes 2 = No						

**PART H: PARTICULARS OF AUDITOR**

H1	Name of firm	<input type="text"/>		
H2	Address of firm	<input type="text"/>		
		<input type="text"/>		
	Postcode	<input type="text"/>	Town	<input type="text"/>
	State	<input type="text"/>		
H3	Tax Identification No. (TIN) of firm	<input type="text"/>	H4 Telephone no. of firm	<input type="text"/>
H5	E-mail of firm	<input type="text"/>		

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

J1	Name of tax agent	<input type="text"/>											
J2	Tax agent's approval 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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
J3	Name of firm	<input type="text"/>											
J4	Address of firm	<input type="text"/>											
		<input type="text"/>											
	Postcode	<input type="text"/>	Town	<input type="text"/>									
	State	<input type="text"/>											
J5	Tax Identification No. (TIN) of firm	<input type="text"/>						J8	Signature of tax agent	<input type="text"/>			
J6	Telephone no. of firm	<input type="text"/>											
J7	E-mail of firm	<input type="text"/>						J9	Date of signature (dd/mm/yyyy)	<input type="text"/>			

**DECLARATION**

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

hereby declare that this return form \*\* contains information that is true, correct and complete pertaining to the income tax of this company as required under the Income Tax Act 1967.

- \*\*  1 = This return form is prepared based on audited financial statements in accordance with the requirements under any written law.
- 2 = This return form is prepared based on unaudited financial statements which are exempted under any written law.
- 3 = This return form is prepared based on the liquidator's account in accordance with the requirements under any written law (If item 6 = 3).

Date:  (dd/mm/yyyy) Signature:

Designation:



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**GROUP RELIEF FORM FOR CLAIMANT COMPANY**  
**(Section 44A of the Income Tax Act 1967)**

This form is prescribed under section 152 of the Income Tax Act 1967

**YEAR OF ASSESSMENT**

- A. This form must be completed and furnished together with the Form C by the company claiming the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. Letter of authority [verified copy of Form C (RK-S)] from each surrendering company must be retained for examination by Lembaga Hasil Dalam Negeri Malaysia.
- D. Use separate forms if the number of companies surrendering the loss exceeds five (5) companies.

**1. Particulars Of The Company Claiming The Loss**

(a) Name of Company

(b) Tax Identification No. (TIN)

(c) Basis Period From

To

**2. Particulars Of The Company Surrendering The Loss**

Order of Priority	Tax Identification No. (TIN)	Name of Surrendering Company	Basis Period		Amount Surrendered (RM)
			From	To	
<b>TOTAL:</b>					

**DECLARATION**

I

Identity Card / Passport No. \*

\* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the claim of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**GROUP RELIEF FORM FOR SURRENDERING COMPANY**  
**(Section 44A of the Income Tax Act 1967)**

This Form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with the Form C by the company surrendering the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. This form is acceptable as a letter of authority if completed and duly signed by the surrendering company official as stated in subsection 75(1) of the same Act. Hence, a verified copy of Form C (RK-S) has to be prepared for each claimant company.
- D. Use separate forms if the number of companies claiming the loss exceeds five (5) companies.

**1. Particulars Of The Company Surrendering The Loss**

(a) Name of Company

(b) Tax Identification No. (TIN)

(c) Basis Period From

To

**2. Particulars Of The Company Claiming The Loss**

Order of Priority	Tax Identification No. (TIN)	Name of Claimant Company	Basis Period		Amount Claimed (RM)
			From	To	
<b>TOTAL:</b>					

**DECLARATION**

I

Identity Card / Passport No. \*

\* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the surrender of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature

<b>SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA</b>			
<b>PART I: BUSINESS</b>			
<b>No.</b>	<b>Business Identification</b>	<b>Business Code</b>	<b>Statutory Income (RM)</b>
i)	Business 1		
ii)	Business 2		
iii)	Business 3		
iv)	Business 4		
v)	Business 5 + 6 and so forth		
<b>TOTAL: ( I )</b>			
<b>PART II: PARTNERSHIP</b>			
<b>No.</b>	<b>Partnership Identification</b>	<b>Tax Identification No. (TIN)</b>	<b>Statutory Income (RM)</b>
i)	Partnership 1	<b>D</b>	
ii)	Partnership 2	<b>D</b>	
iii)	Partnership 3 + 4 and so forth	<b>D</b>	
<b>TOTAL: ( II )</b>			
<b>AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) &amp; PARTNERSHIP(S) IN MALAYSIA ( I + II )</b> <i>(Transfer this amount to item A1)</i>			

**SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)**

<b>PART I: BUSINESS</b>					
<b>No.</b>	<b>Business Code</b>	<b>Country</b> <i>(Use country code)</i>	<b>Gross Income</b>  <b>(RM)</b>	<b>Amount Of Tax Charged In The Country Of Origin</b>  <b>(RM)</b>	<b>Statutory Income</b>  <b>(RM)</b>
i)					
ii)					
iii)					
iv)					
v)					
<b>TOTAL: ( I )</b>					

<b>PART II: PARTNERSHIP</b>					
<b>No.</b>	<b>Business Code</b>	<b>Country</b> <i>(Use country code)</i>	<b>Gross Income</b>  <b>(RM)</b>	<b>Amount Of Tax Charged In The Country Of Origin</b>  <b>(RM)</b>	<b>Statutory Income</b>  <b>(RM)</b>
i)					
ii)					
iii)					
<b>TOTAL: ( II )</b>					
<b>AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) &amp; PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 ( I + II ) (Transfer this amount to item A2)</b>					

SUMMARY OF 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
<b>AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [ (i) to (viii) ] (Transfer this amount to item A6)</b>			<b>.00</b>

<b>SUMMARY OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)</b>						
No.	Type of Income *	Received From Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Country <i>(Use country code)</i>	Gross Income  (RM)	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income  (RM)
(i)						
(ii)						
(iii)						
(iv)						
(v)						
<b>AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022</b> <i>(Transfer this amount to item A7)</i>						

Note :

\* Type of Income:

- a) Dividends
- b) Interests
- c) Discounts
- d) Rents
- e) Royalties
- f) Premiums
- g) Other Income

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> <i>(Transfer this amount to item A11)</i>		<b>.00</b>

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## APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

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
(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		.00
(v)	Gift of paintings to the National Art Gallery or any state art gallery		.00
<b>TOTAL [ (i) to (v) ] (Transfer this amount to item A12)</b>			<b>.00</b>

Restricted to  
10% of A9

(ii)

Restricted to RM20,000

FOR REFERENCE ONLY

<b>SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 (IF 7 = MY)</b>					
No.	Type of Income *	Received from Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Country <i>(Use country code)</i>	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Income Remitted (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
<b>TOTAL INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [ (i) hingga (v) ]</b> <i>(Transfer this amount to item A20)</i>					

Note :

\* Type of Income :

- a) Businesses
- b) Partnerships
- c) Dividends
- d) Interests
- e) Discounts
- f) Rents
- g) Royalties
- h) Premiums
- i) Other income











## Item F4 (Attachment)

## PARTICULARS OF COMPANY'S MAJOR SHAREHOLDERS

A No.	B Name of Shareholder	C Address	D Identification / Passport / Registration No.	E Date of Birth  (dd/mm/yyyy)	F Country of Origin  (Use country code)	G Tax Identification No. (TIN)  (If F = MY)	H Direct Shareholding  ( % )
1.							
2.							
3.							
4.							
5.							

**Item F8 (Attachment)**

PARTICULARS OF HOLDING COMPANY			
F8a	Name of Ultimate Holding Company	Country Code	Tax Identification No. (TIN) <i>(If Country Code = MY)</i>
F8b	Name of Immediate Holding Company	Country Code	Tax Identification No. (TIN) <i>(If Country Code = MY)</i>

FOR REFERENCE ONLY

## INFORMATION ON CONTROLLED TRANSACTIONS

## PART A: COMPANY INFORMATION

1.	Is the company required to prepare a Transfer Pricing Documentation?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (If No, please proceed to Part B)
2a.	Manufacturing activities performed	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (If Yes but the company is only required to prepare a minimum TPD, please select "Others" in 2b)
2b.	Characterization of manufacturing activity	<input type="checkbox"/> 1 = Toll manufacturer <input type="checkbox"/> 4 = Others	<input type="checkbox"/> 2 = Contract manufacturer <input type="checkbox"/> 3 = Full-fledge manufacturer
3a.	Distribution activities performed	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (If Yes but the company is only required to prepare a minimum TPD, please select "Others" in 3b)
3b.	Characterization of distribution activity	<input type="checkbox"/> 1 = Full-fledge distributor <input type="checkbox"/> 4 = Limited risk distributor	<input type="checkbox"/> 2 = Commissionaire distributor <input type="checkbox"/> 5 = Licensed distributor <input type="checkbox"/> 3 = Agent distributor <input type="checkbox"/> 6 = Others
4a.	Service activities performed	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (If Yes but the company is only required to prepare a minimum TPD, please select "Others" in 4b)
4b.	Characterization of service activity	<input type="checkbox"/> 1 = Management service provider <input type="checkbox"/> 4 = Others	<input type="checkbox"/> 2 = IT service provider <input type="checkbox"/> 3 = Treasury
5a.	Business restructuring during the basis period	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 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 <input type="checkbox"/> 2 = 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.	Does the company own any trade/ brand name/ intellectual property?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No
8a.	Has the company involved in any cash pooling activities?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (If yes, fill in 8b below)
8b.	Role in the cash pooling activity	<input type="checkbox"/> 1 = cash pool leader <input type="checkbox"/> 2 = cash pool member	
9.	Has the company declared or paid any dividend?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No
10.	Does the company make any interest, royalties and service payments to the company's head office?	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (if yes, fill in B17 below)
11.	Has the company involved in any Cost Contribution Arrangement (CCA)	<input type="checkbox"/> 1 = Yes	<input type="checkbox"/> 2 = No (if yes, fill in B15 below)

## PART B: CONTROLLED TRANSACTIONS

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) License 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				

**FOR REFERENCE ONLY**

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
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 Intangible Property (IP)				
B19	Others not specified above				

FOR REFERENCE ONLY

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

**Notes:**<sup>1</sup> Type of Income:

- |                |                  |               |                   |                  |
|----------------|------------------|---------------|-------------------|------------------|
| (a) Businesses | (b) Partnerships | (c) Dividends | (d) Interests     | (e) Discounts    |
| (f) Rents      | (g) Royalties    | (h) Premiums  | (i) Capital gains | (j) Other income |

<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.

## FINANCIAL PARTICULARS OF COMPANY [ MAIN BUSINESS ]

1	Business code		
2	Type of business activity		
<b>TRADING PROFIT AND LOSS ACCOUNT</b>			
3	Sales / turnover		.00
<b>LESS:</b>			
4	Opening stock		.00
5	Purchases		.00
6	Cost of production		.00
7	Closing stock		.00
8	Cost of sales (4 + 5 + 6 - 7)		.00
▲ ( Enter 'X' if value is negative )			
9	<b>GROSS PROFIT / LOSS</b> (3 - 8)		.00
▲ ( Enter 'X' if value is negative )			
10	Foreign currency exchange gain		.00
11	Other business income		.00
12	Other income		.00
13	Non-taxable profits		.00
<b>EXPENDITURE:</b>			
14	Interest		.00
15	Professional, technical, management and legal fees		.00
16	Technical fee payments to non-resident recipients		.00
17	Contract payments		.00
18	Directors' fee		.00
19	Salaries and wages		.00
20	Cost of Employee Stock Options		.00
21	Royalties		.00
22	Rental / lease		.00
23	Maintenance and repairs		.00
24	Research and development		.00
25	Promotion and advertisement		.00
26	Travelling and accommodation		.00
27	Foreign currency exchange loss		.00
28	Other expenditure		.00
29	<b>TOTAL EXPENDITURE</b>		.00
30	<b>NET PROFIT / LOSS</b>		.00
▲ ( Enter 'X' if value is negative )			
31	Non-allowable expenses		.00
<b>BALANCE SHEET</b>			
<b>FIXED ASSETS:</b>			
32	Motor vehicles		.00
33	Plant and machinery		.00
34	Land and buildings		.00
35	Other fixed assets		.00
36	<b>TOTAL FIXED ASSETS</b> (32 to 35)		.00
37	Total cost of fixed assets acquired in the basis period		.00
38	Investments		.00
<b>CURRENT ASSETS:</b>			
39	Trade debtors		.00
40	Sundry debtors		.00
41	Stock		.00
42	Loans to directors		.00
43	Cash in hand and cash at bank		.00
▲ ( Enter 'X' if value is negative )			
44	Other current assets		.00
45	<b>TOTAL CURRENT ASSETS</b> (39 to 44)		.00
46	<b>TOTAL ASSETS</b> (36 + 38 + 45)		.00
<b>LIABILITIES AND OWNERS' EQUITY</b>			
<b>CURRENT LIABILITIES:</b>			
47	Loans and overdrafts		.00
48	Trade creditors		.00
49	Sundry creditors		.00
50	Loans from directors		.00
51	Other current liabilities		.00
52	<b>TOTAL CURRENT LIABILITIES</b> (47 to 51)		.00
53	Long-term liabilities		.00
54	<b>TOTAL LIABILITIES</b> (52 + 53)		.00
<b>SHAREHOLDERS' EQUITY:</b>			
55	Paid-up capital		.00
56	Profit and loss appropriation account		.00
▲ ( Enter 'X' if value is negative )			
57	Reserve account		.00
▲ ( Enter 'X' if value is negative )			
58	<b>TOTAL EQUITY</b> (55 + 56 + 57)		.00
▲ ( Enter 'X' if value is negative )			
59	<b>TOTAL LIABILITIES AND EQUITY</b> (54 + 58)		.00
▲ ( Enter 'X' if value is negative )			

## Item F15 (Attachment)

PARTICULARS OF LABUAN ENTITIES				
No.	Name ( F15a )	Registration No. ( F15b )	Tax Identification No. (TIN) ( F15c )	Transaction With Related Company ( Enter '1' = Yes or '2' = No ) ( F15d )
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				
(x)				

FOR REFERENCE ONLY

<b>MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)</b>			
No.	Type of Payment*	Payment to Related Entity(ies) (Enter: 1 = Yes 2 = No)	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
<b>TOTAL PAYMENTS</b>			

\* Type of Payment:

- (a) Interest payment
- (b) Lease rental
- (c) Other payments

FOR REFERENCE ONLY



## 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.  
Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016.

Nama syarikat Name of company	<input type="text"/>
No. rujukan (No. pendaftaran) Reference no. (Registration no.)	<input type="text"/>
No. Pengenalan Cukai (TIN) Tax Identification No. (TIN)	<input type="text"/>
E-mel E-mail	<input type="text"/>

**MAKLUMAT ENTITI PELAPOR  
PARTICULARS OF REPORTING ENTITY**

1. Maklumat entiti pelapor sama seperti item F8a dalam lampiran ruang F8  
Reporting entity information is the same as item F8a in appendix of item F8

1 = Ya / Yes  
2 = Tidak / No

2. Nama entiti pelapor  
Name of reporting entity
- 

3. Negara mastautin  
Country of residence

 

Gunakan kod negara  
Use country code

4. No. Pengenalan Cukai (TIN)  
Tax Identification No. (TIN)

5. Tempoh perakaunan entiti pelapor  
Accounting period of reporting entity

	hh-bb-tttt dd-mm-yyyy		hh-bb-tttt dd-mm-yyyy
dari from	<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"/>	hingga to	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

6. Nama Kumpulan MNE  
Name of MNE Group

7. Status entiti pelapor  
Status of reporting entity

1 = Entiti pemegang mukamad  
Ultimate holding entity

2 = Entiti pemegang pengganti  
Surrogate holding entity