

FOR REFERENCE ONLY



SAMPLE COMPANY RETURN FORM FOR YEAR OF ASSESSMENT 2022

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 the requirements as provided in the act of incorporation of the respective entities [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) **ByrHASiL** at the ByrHASiL LHDNM Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (Financial Process Exchange) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard and American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - b) Appointed **banks** - Information is available at <https://www.hasil.gov.my>.
 - c) **Pos Malaysia Berhad** – Counter only.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 '086'** 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.
- 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)

BASIC PARTICULARS

1 Name of company			
2 Reference no. (registration no.)		3 Income tax no.	C
4 Incorporated in Malaysia	1 = Yes 2 = No	5 Employer's no.	E
6 Status of business	1 = In operation 2 = Dormant 3 = In the process of winding up	7 Country of residence	(Use the Country Code)
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 Substantial change in shareholding and subsection 44(5A) applies			1 = Yes 2 = No 3 = Not relevant
16 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	AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS (A1 + A2)		.00
A4	LESS: Business losses brought forward (Restricted to A3)		.00
A5	TOTAL (A3 – A4)		.00
A6	Aggregate of other statutory income from sources in Malaysia (Fill in the required appendix) – Dividends, interest, discounts, rents, royalties, premiums, other income and additions pursuant to paragraph 43(1)(c)		.00
A7	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) – Dividends, interest, discounts, rents, royalties, premiums and other income		.00
A8	AGGREGATE STATUTORY INCOME FROM OTHER SOURCES (A6 + A7)		.00
A9	AGGREGATE INCOME (A5 + A8)		.00
A10	LESS: 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	TOTAL INCOME [A9 – (A10 to A14)] (Enter '0' if value is negative)		.00
A16	TAXABLE PIONEER INCOME		.00
A17	CHARGEABLE INCOME (A15 + A16)		.00
A18	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)		.00
A19	CHARGEABLE INCOME OF APPROVED INCENTIVE SCHEME (section 65B)		.00
A20	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)		.00

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX		RM	Sen
B1	TOTAL CHARGEABLE INCOME [from (A17 to A20)]		.00
B2	Apportionment of Chargeable Income	Rate (%)	Income Tax
B2a	.00	17	.
B2b	.00	24	.
B2c	.00	33	.
B2d	.00	3	.
B2f	.00		.
B2g	.00		.
B3	TOTAL INCOME TAX CHARGED (B2a to B2g)		.
B4	LESS: 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	TOTAL (B3 – B4 – B5) (Enter '0' if value is negative)		.
B7	LESS: Section 110B tax deduction . Section 110 tax deduction (others) . Section 132 and 133 tax relief (Restricted to B3)		.
B8	TAX PAYABLE (B6 – B7)		.
B9	OR: TAX REPAYABLE (B7 – B6)		.
B10a	LESS: Instalments paid pursuant to section 107C provision		.
B10b	Instalments paid pursuant to paragraph 107A(1)(a) provision		.
B11	Balance of tax payable (B8 – B10a – B10b) / Tax paid in excess (B10a + B10b – B8)		.

▲ (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	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
...				

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

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

PART E: CLAIM FOR LOSSES

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

PART F: PARTICULARS OF COMPANY

F1 Information for refund: (Info: For refund to a third party account, please submit the application to the branch which handles your income tax file)

F1a Method of payment for tax refund	<input type="checkbox"/> 1 = Via own account in Malaysia	<input type="checkbox"/> 2 = Via DuitNow	<input type="checkbox"/> 3 = Via a third party account
F1b Name of bank			
F1c Bank account no.		F1d Bank identification no.	

F2 Particulars of company directors (Fill in the required appendix)

F3 Particulars of company's major shareholders (Fill in the required appendix)

F4 Foreign equity in comparison with paid-up capital		%		
F5 Government Linked Company (GLC)	<input type="checkbox"/>	1 = Yes 2 = No		
F6 Company listed on Bursa Malaysia	<input type="checkbox"/>	1 = Yes 2 = No		
F7 Has holding company	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required appendix)		
F8 Carries out controlled transactions under section 139 and 140A	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required appendix)		
F9 Receives income from sources outside Malaysia which is exempted from tax	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required appendix)		
F10 Subject to interest restriction under section 140C (If 'Yes', fill in information on interest subject to section 140C in the following schedule)	<input type="checkbox"/>	1 = Yes 2 = No		
	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward

F11a Has Advance Ruling (If 'Yes', also complete items F11b and F11c) 1 = Yes 2 = No

F11b Compliance with Advance Ruling 1 = Yes 2 = No

F11c Material difference in arrangement 1 = Yes 2 = No

F12a Has Advance Pricing Arrangement (If 'Yes', also complete items F12b and F12c) 1 = Yes 2 = No

F12b Compliance with Advance Pricing Arrangement 1 = Yes 2 = No

F12c Material difference in arrangement 1 = Yes 2 = No

F13 Financial particulars of company (Fill in the required appendix)

F14 Has subsidiary company(ies) or related company(ies) in the Federal Territory of Labuan 1 = Yes 2 = No (If 'Yes', fill in the required appendix)

F15 Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r) 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)			
	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			
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

PART H: PARTICULARS OF AUDITOR

H1	Name of firm			
H2	Address of firm			
	Postcode		Town	
	State			
H3	Income tax no. of firm	H4	Telephone no. of firm	-
H5	E-mail of firm			

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

J1	Name of tax agent															
J2	Tax agent's approval no.			/					/			/				
J3	Name of firm															
J4	Address of firm															
	Postcode		Town													
	State															
J5	Income tax no. of firm						J8	Signature of tax agent								
J6	Telephone no. of firm						J9	Date of signature (dd/mm/yyyy)								
J7	E-mail of firm															

DECLARATION

I	<input type="text"/>	Identification / Passport No *	<input type="text"/>
		(* Delete whichever is not relevant)	
I 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.			
**	<input type="checkbox"/>	1 = This return form is prepared based on audited financial statements under the Companies Act 2016.	3 = 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).
	<input type="checkbox"/>	2 = This return form is prepared based on unaudited financial statements which are exempted under the Companies Act 2016.	
Date:	<input type="text"/>	(dd/mm/yyyy)	Signature: <input type="text"/>
Designation:	<input type="text"/>		



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) Income Tax No.

(c) Basis Period From

To

2. Particulars Of The Company Surrendering The Loss

Order of Priority	Income Tax No.	Name of Surrendering Company	Basis Period		Amount Surrendered (RM)
			From	To	
TOTAL:					

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) Income Tax No.

(c) Basis Period From

To

2. Particulars Of The Company Claiming The Loss

Order of Priority	Income Tax No.	Name of Claimant Company	Basis Period		Amount Claimed (RM)
			From	To	
TOTAL:					

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

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)			

FOR REFERENCE

**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)**

PART I: BUSINESS					
No.	Business Identification	Business Code	Country <i>(Use country code)</i>	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				
TOTAL: (I)					
PART II: PARTNERSHIP					
No.	Partnership Identification	Business Code	Country <i>(Use country code)</i>	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				
TOTAL: (II)					
AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) & PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA (I + II)					

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

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**OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA
EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)**

No.	Country <i>(Use country code)</i>	Received From Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA					

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
TOTAL [(i) to (iv)]			.00

FOR REFERENCE ONLY

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	} 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
TOTAL [(i) to (v)]						.00

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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 <i>(Use country code)</i>	Received from Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Income Remitted (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA					

Note :

* Type of Income :

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

Item F2 (Attachment)

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.												

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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.							

FOR REFERENCE ONLY

Item F7 (Attachment)

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>

FOR REFERENCE ONLY

INFORMATION ON CONTROLLED TRANSACTIONS

PART A: COMPANY INFORMATION

1.	Are you required to prepare a Transfer Pricing Documentation?	<input type="checkbox"/> 1 = Yes 2 = No
2a.	Manufacturing activities performed	<input type="checkbox"/> 1 = Yes 2 = No (if yes, fill in 2b)
2b.	Characterization of manufacturing activity	<input type="checkbox"/> 1 = Toll manufacturer 2 = Contract manufacturer 3 = Full-fledge manufacturer <input type="checkbox"/> 4 = Others
3a.	Distribution activities performed	<input type="checkbox"/> 1 = Yes 2 = No (if yes, fill in 3b)
3b.	Characterization of distribution activity	<input type="checkbox"/> 1 = Full-fledge distributor 2 = Commissionaire distributor 3 = Agent distributor <input type="checkbox"/> 4 = Limited risk distributor 5 = Licensed distributor 6 = Others
4a.	Service activities performed	<input type="checkbox"/> 1 = Yes 2 = No (if yes, fill in 4b)
4b.	Characterization of service activity	<input type="checkbox"/> 1 = Management service provider 2 = IT service provider 3 = Treasury <input type="checkbox"/> 4 = Others
5a.	Business restructuring during the basis period	<input type="checkbox"/> 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?	<input type="checkbox"/> 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?	<input type="checkbox"/> 1 = Yes 2 = No
8a.	Are you involved in any cash pooling activities?	<input type="checkbox"/> 1 = Yes 2 = No (If yes, fill in 8b below)
8b.	Role in the cash pooling activity	<input type="checkbox"/> 1 = cash pool leader 2 = cash pool member
9.	Has the company declared or paid any dividend?	<input type="checkbox"/> 1 = Yes 2 = No
10a.	Are you a PE as defined under the TP Rules?	<input type="checkbox"/> 1 = Yes 2 = No (If yes, fill in 10b)
10b.	Do you make any interest, royalties and service payments to your head office?	<input type="checkbox"/> 1 = Yes 2 = No (if yes, fill in B17 below)
11.	Are you involved in any Cost Contribution Arrangement (CCA)	<input type="checkbox"/> 1 = Yes 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) 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				

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
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				

RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							
No.	Country <i>(Use country code)</i>	Received From Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income ¹	Tax Paid In The Country Of Origin <i>(Enter: 1 = Yes 2 = No²)</i>	Headline Tax Rates In The Country Of Origin ³ (%)	Amount Of Tax Charged In The Country Of Origin ⁴ (RM)	Amount of Income Remitted (RM)
(i)							
(ii)							
(iii)							
(iv)							
(v)							
RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							

Notes:¹ Type of Income:

- (a) Dividends
- (b) Capital gains

² 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.

³ 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.

⁴ 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]

Business code		
Type of business activity		

TRADING PROFIT AND LOSS ACCOUNT

Sales / turnover		.00
LESS:		
Opening stock		.00
Purchases		.00
Cost of production		.00
Closing stock		.00
Cost of sales		.00
	▲ (Enter 'X' if value is negative)	
GROSS PROFIT / LOSS		.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
TOTAL EXPENDITURE		.00
NET PROFIT / LOSS		.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
TOTAL FIXED ASSETS		.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
TOTAL CURRENT ASSETS		.00
TOTAL ASSETS		.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
TOTAL CURRENT LIABILITIES		.00
Long-term liabilities		.00
TOTAL LIABILITIES		.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)	
TOTAL EQUITY		.00
	▲ (Enter 'X' if value is negative)	
TOTAL LIABILITIES AND EQUITY		.00
	▲ (Enter 'X' if value is negative)	

Item F14 (Attachment)**PARTICULARS OF LABUAN ENTITIES**

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

FOR REFERENCE ONLY

MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)

No.	Type of Payment*	Payment to Related Companies (Enter: 1 = Yes 2 = No)	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS			

* Type of Payment:

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

FOR REFERENCE ONLY

PEMBERITAHUAN SEBAGAI ENITI 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. E-mel CbCR
CbCR e-mail
5. Nama Kumpulan MNE
Name of MNE Group
6. Tempoh perakaunan dari
Accounting period from

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 hingga
to

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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

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 <i>Name of company</i>	<input type="text"/>
No. rujukan (No. pendaftaran) <i>Reference no. (Registration no.)</i>	<input type="text"/>
No. cukai pendapatan <i>Income tax no.</i>	<input type="text"/>
E-mel <i>E-mail</i>	<input type="text"/>

**MAKLUMAT ENTITI PELAPOR
 PARTICULARS OF REPORTING ENTITY**

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

<input type="checkbox"/>	1 = Ya / Yes
<input type="checkbox"/>	2 = Tidak / No

2. Nama entiti pelapor
Name of reporting entity
-

3. Negara mastautin
Country of residence
- | | | |
|----------------------|----------------------|---|
| <input type="text"/> | <input type="text"/> | Gunakan kod negara
<i>Use country code</i> |
|----------------------|----------------------|---|

4. No. cukai pendapatan
Income tax no.
-

5. Tempoh perakaunan entiti pelapor
Accounting period of reporting entity

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

6. Nama Kumpulan MNE
Name of MNE Group
-

7. Status entiti pelapor
Status of reporting entity
- | | |
|--------------------------|--|
| <input type="checkbox"/> | 1 = Entiti pemegang muktamad, atau
<i>Ultimate holding entity, or</i> |
|--------------------------|--|

2 = Entiti pemegang pengganti
Surrogate holding entity