



EXPLANATORY NOTES TC 2023

Unit Trust / Property Trust

ADDITION / AMENDMENT		
Item	Subject	Page
2	Tax Identification No. (TIN)	1
Appendix A2	Gross Income	6
B5	<i>Section 132 tax relief (Applicable to a Unit Trust / Property Trust RESIDENT in Malaysia – if relevant)</i>	11 - 12
B5	<i>Section 133 tax relief (Applicable to a Unit Trust / Property Trust RESIDENT in Malaysia – if relevant)</i>	11 - 12
B9	Balance of tax payable / Tax paid in excess	12
C2a & C2b	Incentive Claim - Approval Period	13 - 14
F3	Tax Identification No. (TIN) of firm	21
G5	Tax Identification No. (TIN) of firm	21

5.	Country of Residence	<p>Refer to the country codes on page 21 of this explanatory notes or the full list in Appendix E.</p> <p><i>Example:</i> If the unit trust / property trust is resident in Singapore, the relevant country code to be entered is as follows:-</p> <div style="text-align: center; border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> S G </div>																								
6.	Type of Trust	<p>State the type of trust. Enter '1' if the trust is a unit trust, '2' for property trust or '3' for the type of trust other than unit trust / property trust.</p>																								
7.	Date of commencement of operations	<p>The date of commencement of operations by the REIT / PTF.</p> <p>"Operations" include an activity which consists of:</p> <ul style="list-style-type: none"> • the carrying on of a business; • the making of investments; • both the carrying on of a business and the making of investments; or the making of investments prior to the commencement of a business or after the cessation of a business. 																								
8.	Record-keeping	<p>Enter '1' if the unit trust / property trust keeps sufficient records as required under the provision of Income Tax Act 1967 (ITA 1967) or '2' if not.</p>																								
9.	Accounting Period	<p>Opening and closing date of the unit trust / property trust's accounting period. Refer to examples in item 10</p>																								
10.	Basis Period	<p>Basis period for the current year of assessment. If a unit trust / property trust 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>Example 1: Unit trust / property trust commences operations</p> <p>First accounts : 1.5.2022 to 31.3.2023 (11 months) Second accounts : 1.4.2023 to 31.3.2024 (12 months)</p> <p>Items 9 and 10 have to be completed as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Year of Assessment</th> <th style="width: 35%;">Accounting Period</th> <th style="width: 50%;">Basis Period</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>01/05/2022 – 31/03/2023</td> <td>01/05/2022 – 31/03/2023 (11 months)</td> </tr> <tr> <td>2024</td> <td>01/04/2023 – 31/03/2024</td> <td>01/04/2023 – 31/03/2023 (12 months)</td> </tr> </tbody> </table> <p>Example 2: Unit trust / property trust commences operations</p> <p>First accounts : 1.2.2022 to 30.4.2023 (15 months) Second accounts : 1.5.2023 to 30.4.2024 (12 months)</p> <p>Complete items 9 and 10 have to be completed as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Year of Assessment</th> <th style="width: 35%;">Accounting Period</th> <th style="width: 50%;">Basis Period</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>01/02/2022 – 30/04/2023</td> <td>01/02/2022 – 30/04/2023 (15 months)</td> </tr> <tr> <td>2024</td> <td>01/05/2023 – 30/04/2024</td> <td>01/05/2023 – 30/04/2024 (12 months)</td> </tr> </tbody> </table> <p>Example 3: Change of accounting period</p> <p>Existing accounts : 1.3.2021 to 28.2.2022 (12 months) Subsequent accounts : 1.3.2022 to 31.12.2022 (10 months) : 1.1.2023 to 31.12.2023 (12 months)</p> <p>Items 9 and 10 have to be completed as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Year of Assessment</th> <th style="width: 35%;">Accounting Period</th> <th style="width: 50%;">Basis Period</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>01/03/2021 – 28/02/2022</td> <td>01/03/2021 – 28/02/2022 (12 months)</td> </tr> </tbody> </table>	Year of Assessment	Accounting Period	Basis Period	2023	01/05/2022 – 31/03/2023	01/05/2022 – 31/03/2023 (11 months)	2024	01/04/2023 – 31/03/2024	01/04/2023 – 31/03/2023 (12 months)	Year of Assessment	Accounting Period	Basis Period	2023	01/02/2022 – 30/04/2023	01/02/2022 – 30/04/2023 (15 months)	2024	01/05/2023 – 30/04/2024	01/05/2023 – 30/04/2024 (12 months)	Year of Assessment	Accounting Period	Basis Period	2022	01/03/2021 – 28/02/2022	01/03/2021 – 28/02/2022 (12 months)
Year of Assessment	Accounting Period	Basis Period																								
2023	01/05/2022 – 31/03/2023	01/05/2022 – 31/03/2023 (11 months)																								
2024	01/04/2023 – 31/03/2024	01/04/2023 – 31/03/2023 (12 months)																								
Year of Assessment	Accounting Period	Basis Period																								
2023	01/02/2022 – 30/04/2023	01/02/2022 – 30/04/2023 (15 months)																								
2024	01/05/2023 – 30/04/2024	01/05/2023 – 30/04/2024 (12 months)																								
Year of Assessment	Accounting Period	Basis Period																								
2022	01/03/2021 – 28/02/2022	01/03/2021 – 28/02/2022 (12 months)																								

		2023	01/03/2022 – 31/12/2023	01/03/2022 – 31/12/2023 (22 months)																										
		<p>Example 4: Change of accounting period</p> <p>Existing accounts : 1.7.2021 to 30.6.2022 (12 months) Subsequent accounts : 1.7.2022 to 31.5.2024 (23 months) 1.6.2024 to 31.5.2025 (12 months)</p> <p>Isi Items 9 and 10 as follows:-</p> <table border="1"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>01/07/2021 – 30/06/2022</td> <td>01/07/2021 – 30/06/2022 (12 months)</td> </tr> <tr> <td>2023</td> <td rowspan="2">01/07/2022 – 31/05/2024</td> <td>01/07/2022 – 30/06/2023 (12 months)</td> </tr> <tr> <td>2024</td> <td>01/07/2023 – 31/05/2024 (11 months)</td> </tr> <tr> <td>2025</td> <td>01/06/2024 – 31/05/2025</td> <td>01/06/2024 – 31/05/2025 (12 months)</td> </tr> </tbody> </table> <p>Example 5: Change of accounting period</p> <p>Existing accounts : 1.1.2021 to 31.12.2021 (12 months) Subsequent accounts : 1.1.2022 to 31.5.2022 (5 months) 1.6.2022 to 31.5.2023 (12 months)</p> <p>Complete items 9 and 10 as follows :-</p> <table border="1"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>01/01/2021 - 31/12/2021</td> <td>01/01/2021 - 31/12/2021 (12 months)</td> </tr> <tr> <td>2022</td> <td>01/01/2022 – 31/05/2022</td> <td>01/01/2022 – 31/05/2022 (5 months)</td> </tr> <tr> <td>2023</td> <td>01/06/2022 – 31/05/2023</td> <td>01/06/2022 – 31/05/2023 (12 months)</td> </tr> </tbody> </table>			Year of Assessment	Accounting Period	Basis Period	2022	01/07/2021 – 30/06/2022	01/07/2021 – 30/06/2022 (12 months)	2023	01/07/2022 – 31/05/2024	01/07/2022 – 30/06/2023 (12 months)	2024	01/07/2023 – 31/05/2024 (11 months)	2025	01/06/2024 – 31/05/2025	01/06/2024 – 31/05/2025 (12 months)	Year of Assessment	Accounting Period	Basis Period	2021	01/01/2021 - 31/12/2021	01/01/2021 - 31/12/2021 (12 months)	2022	01/01/2022 – 31/05/2022	01/01/2022 – 31/05/2022 (5 months)	2023	01/06/2022 – 31/05/2023	01/06/2022 – 31/05/2023 (12 months)
Year of Assessment	Accounting Period	Basis Period																												
2022	01/07/2021 – 30/06/2022	01/07/2021 – 30/06/2022 (12 months)																												
2023	01/07/2022 – 31/05/2024	01/07/2022 – 30/06/2023 (12 months)																												
2024		01/07/2023 – 31/05/2024 (11 months)																												
2025	01/06/2024 – 31/05/2025	01/06/2024 – 31/05/2025 (12 months)																												
Year of Assessment	Accounting Period	Basis Period																												
2021	01/01/2021 - 31/12/2021	01/01/2021 - 31/12/2021 (12 months)																												
2022	01/01/2022 – 31/05/2022	01/01/2022 – 31/05/2022 (5 months)																												
2023	01/06/2022 – 31/05/2023	01/06/2022 – 31/05/2023 (12 months)																												
11.	Tax exemption approval	Enter '1' if tax exemption has been granted to the unit trust / property trust ; or Enter '2' ('No') if no tax exemption has been granted or the application for tax exemption has not been approved yet. If '1' ('Yes'), fill in item 12.																												
12.	Tax exemption approval no.	Tax exemption approval number.																												

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Item	Subject	Explanation
A1	Aggregate statutory income from sources in Malaysia	Enter the required information in the appendix of item A1.

SUMMARY OF 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)	Annuities and other periodical payments		.00
(viii)	Other gains or profits		.00
AGREGAT OF STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (viii)] (Transfer this amount to item A1)			.00

Transfer the amount of AGREGAT OF STATUTORY INCOME FROM SOURCES IN MALAYSIA from the appendix to item A1 of Form TC.

	(i) Dividends	Statutory income from taxable dividends.
	(ii) Interest and discounts	<p>Interest and discounts are taxable EXCEPT interest and discounts paid or credited to any unit trust in respect of:-</p> <p>(a) securities or bonds issued or guaranteed by the Government;</p> <p>(b) debentures or Islamic Securities, other than convertible loan stock, approved by the Securities Commission; or</p> <p>(c) Bon Simpanan Malaysia issued by the Central Bank of Malaysia.</p> <p>Interest income derived from Malaysia and paid / credited by any bank or financial institution licensed under the Financial Services Act 2013 or the Islamic Financial Services Act 2013 and development financial institutions regulated under the Financial Institutions Development Act 2002 is tax exempt.</p> <p>Amount D from Working Sheet HK-5 (interest)</p>
	(iii) Rents, royalties and premiums	<p>Rents</p> <p>Rental received in respect of houses, shophouses, land, plant, machines, furniture and other similar assets. A property trust is entitled to claim a special deduction for qualifying capital expenditure under section 63A of ITA 1967 in addition to revenue expenditure which is deductible against the rental income from the letting of real property.</p> <p>Amount F from Working Sheet HK-4A</p> <p>a) Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U. (A) 479/2021</p> <p>(i) Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.</p> <p>(ii) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4A to claim the special deduction. The computation must be properly kept for examination.</p> <p>b) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021</p> <p>(i) Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to other than small and medium enterprise tenants.</p> <p>(ii) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4A to claim the special deduction. The computation must be properly kept for examination.</p>

		<p>Royalties</p> <p>'Royalty' includes any sum paid as consideration for, or derived from:</p> <ol style="list-style-type: none"> a) the use of, or the right to use in respect of, any copyrights, software, artistic or scientific works, patents, designs or models, plans, secret processes or formulae, trademarks or other like property or rights; b) the use of, or the right to use, tapes for radio or television broadcasting, motion picture films, films or video tapes or other means of reproduction where such films or tapes have been or to be used or reproduced in Malaysia, or other like property or rights; c) the use of, or the right to use, know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill; d) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by satellite, cable, fibre optic or similar technology; e) the use of, or the right to use, visual images or sounds, or both, in connection with television broadcasting or radio broadcasting transmitted by satellite, cable, fibre optic or similar technology; f) the use of, or the right to use, some or all of the part of the radio frequency spectrum specified in a relevant licence; g) a total or partial forbearance in respect of: <ol style="list-style-type: none"> (i) the use of, or the granting of the right to use, any such property or right as is mentioned in paragraph (a) or (b) or any such knowledge, experience or skill as is mentioned in paragraph (c); (ii) the reception of, or the granting of the right to receive, any such visual images or sounds as are mentioned in paragraph (d); (iii) the use of, or the granting of the right to use, any such visual images or sounds as are mentioned in paragraph (e); or (iv) the use of, or the granting of the right to use, some or all such part of the spectrum specified in a spectrum licence as is mentioned in paragraph (f); or h) the alienation of any property, know-how or information as mentioned in paragraph (a), (b) or (c). <p>Amount H from Working Sheet HK-5.</p>
	(iv) Annuities and other periodical payments	<p>Annuities</p> <p>Sums of money received in accordance with an investment of money entitling the investor to a series of payments, whether or not received regularly or for a limited period only.</p> <hr/> <p>Other Periodical Payments</p> <p>Recurring payments received at fixed times.</p>
	(v) Other gains and profits	<p>Other income not falling under any of the above categories.</p> <p>Working Sheet HK-6 must be furnished with the Form TC if this income entitles the unit trust / property trust to a tax repayable as per item B7 in respect of section 110 tax deduction (others).</p>
A2	Aggregate statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022	<p>Effective from 1 January 2022, income from sources outside Malaysia which is remitted to Malaysia by a Malaysian resident is subject to income tax.</p> <p>This item must be filled in by a resident trust unit / property trust 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. The statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 includes dividends, interest, discounts, rents, royalties, premiums and other income.</p>

SUMMARY OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 3 = 1)						
No.	Type of Income *	Received from Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Country <i>(Use country code)</i>	Gross Income <i>(RM)</i>	Amount of Tax Charged in the Country of Origin <i>(RM)</i>	Statutory Income <i>(RM)</i>
(i)						
(ii)						
(iii)						
(iv)						
(v)						
AGGREGATE OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 [(i) to (v)] <i>(Transfer this amount to item A2)</i>						

Country

Refer to the country codes on page 21 of this explanatory notes or the full list in Appendix E.

Gross Income

Gross income refers to the amount of income remitted to Malaysia.

Use the foreign currency exchange rate on the date the income is remitted to fill in this column.

Amount of Tax Charged in the Country of Origin

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia as withholding tax or income tax, 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.

Statutory Income

Determine the amount of statutory income from the source of income of business outside Malaysia remitted to Malaysia.

Expenditure or deduction incurred in relation to the source of income of business outside Malaysia received in Malaysia is allowable subject to the provisions under the ITA 1967.

Refer to the *Guidelines On Tax Treatment In Relation To Income Received From Abroad* on the IRBM Official Portal as guide for computation of statutory income.

Total the aggregate amount of statutory income from sources outside Malaysia received in Malaysia effective from 1 July 2022 [Total items (i) to (v)] and transfer to item A2 of Form TC.

A3	AGGREGATE INCOME	Total amount from item A1 to A2.
A4	Special deduction for expenses of unit trust under section 63B	A unit trust / property trust may claim a special deduction for permitted expenses calculated based on a specific formula. Refer to Working Sheet HK-13 regarding the method of computation. Amount from item 4 of Working Sheet HK-13.

A5

Approved donations / gifts / contributions

Enter the required information in the appendix of item A5. 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.

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS				
No.	Type of Donation / Gift / Contribution	RM		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 A3 (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 wakaf 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)] (Transfer this amount to item A5)				.00

Transfer the amount of TOTAL from the appendix to item A5 of Form TC.

Gift of money to the Government / State Government / local authority

[Subsection 44(6) of ITA 1967]

Gift of money to an approved institutions / organisations / funds

Gift of money to institutions / organisations / fund approved by the Director General of Inland Revenue Subsection 44(6) and proviso, ITA 1967.

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

Subsection 44(11C) and proviso, ITA 1967

Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university

Gift of money in the form of :-

- a) wakaf 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 wakaf; or
- b) endowment made to a public university. The wakaf or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.

Meaning of 'public university': 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).

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).

[Subseksyen 44(11D) and proviso, ACP 1967]

Restricted to 10% of A3

		<p>Gift of artefacts / manuscripts / paintings to the Government or State Government</p> <p>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.</p> <p>Subsection 44(6A) of ITA 1967</p> <p>Gift of money for the provision of library facilities or to libraries</p> <p>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.</p> <p>Subsection 44(8) of ITA 1967</p> <p>Gift of paintings to the National Art Gallery or any state art gallery</p> <p>The value of any gift of painting shall be based on the value determined by the National Art Gallery or any state art gallery.</p> <p>Subsection 44(11)) of ITA 1967</p>																																																
A6	<i>Zakat perniagaan</i>	The amount which can be claimed is restricted to 2.5% of the aggregate income in A3. [Subsection 44(11A) ACP 1967].																																																
A7	CHARGEABLE INCOME	A3 minus (A4 to A6). Enter '0' if value is negative.																																																
A8 – A9	Unit Trust / Property Trust RESIDENT in Malaysia (<i>Fill in this Part, if items 3 = 1</i>)																																																	
A8	CHARGEABLE INCOME [From A7]	CHARGEABLE INCOME equal to CHARGEABLE INCOME from item A7.																																																
A9	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, income from sources outside Malaysia which is remitted to Malaysia by a Malaysian resident 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 item A9.</p> <table border="1"> <thead> <tr> <th colspan="6">SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 (IF 3 = 1)</th> </tr> <tr> <th>No.</th> <th>Type of Income *</th> <th>Received from Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small></th> <th>Country <small>(Use country code)</small></th> <th>Amount of Tax Charged in the Country of Origin <small>(RM)</small></th> <th>Gross Amount of Income Remitted <small>(RM)</small></th> </tr> </thead> <tbody> <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">TOTAL OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 [(i) to (v)] <small>(Transfer this amount to item A9)</small></td> <td></td> </tr> </tbody> </table> <p>Country</p> <p>Refer to the country codes on page 21 of this explanatory notes or the full list in Appendix E.</p>	SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 (IF 3 = 1)						No.	Type of Income *	Received from Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small>	Country <small>(Use country code)</small>	Amount of Tax Charged in the Country of Origin <small>(RM)</small>	Gross Amount of Income Remitted <small>(RM)</small>	(i)						(ii)						(iii)						(iv)						(v)						TOTAL OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 [(i) to (v)] <small>(Transfer this amount to item A9)</small>					
SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 (IF 3 = 1)																																																		
No.	Type of Income *	Received from Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small>	Country <small>(Use country code)</small>	Amount of Tax Charged in the Country of Origin <small>(RM)</small>	Gross Amount of Income Remitted <small>(RM)</small>																																													
(i)																																																		
(ii)																																																		
(iii)																																																		
(iv)																																																		
(v)																																																		
TOTAL OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022 [(i) to (v)] <small>(Transfer this amount to item A9)</small>																																																		

		<p>Amount of Tax Charged in the Country of Origin</p> <p>If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia as withholding tax or income tax, 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>Gross Amount of Income Remitted</p> <p>The type of income from sources outside Malaysia received in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income.</p> <p>Refer to paragraph 6(1)(p), Part XX, Schedule 1 of the ITA 1967 and <i>Guidelines On Tax Treatment In Relation To Income Received From Abroad</i> on the IRBM Official Portal.</p> <p>Total the amount of income from sources outside Malaysia received in Malaysia for the period from 1.1.2022 to 30.6.2022 [Total items (i) to (v)] and transfer to item A9 of Form TC.</p>
A10 – A11	Unit Trust / Property Trust NOT RESIDENT in Malaysia (Fill in this Part , if items 3 = 2)	
A10	Gross income subject to tax at other rates	<p>This section refers to income such as interest, royalties, special classes of income under section 4A and other income subject to tax at rates other than 24%. These type of income are taxed on gross at rates determined by the Double Taxation Agreements (DTA - Refer to Appendix F) or ITA 1967 if there is no DTA.</p> <p>If such income entitles a unit trust / property trust to a tax refund as per item B7 in respect of the claim for section 110 tax deduction (others), Working Sheet HK-6 must be enclosed with the Form TC.</p>
	A10a	<p>Interest</p> <p>Enter the amount of taxable gross income from interest.</p>
	A10b	<p>Royalties</p> <p>Enter the amount of taxable gross royalty income.</p>
	A10c	<p>Special classes of income under section 4A</p> <p>Special classes of income includes amount received in respect of:</p> <ul style="list-style-type: none"> • consideration of services rendered in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus from, such non-resident person; • consideration of any advice given, or assistance or services rendered in connection with the management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or • rent or other payments made under any agreement or arrangement for the use of any movable property. <p>Reference: Public Ruling No. 11/2018</p>
	A10b	<p>Other income</p> <p>Other income not mentioned above.</p> <p>Enter the amount of other gross income subject to tax at rates other than 24%.</p>

A11	CHARGEABLE INCOME	A7 plus (A10a to A10d)
-----	-------------------	--------------------------

PART B TAX PAYABLE / REPAYABLE AND STATUS OF TAX

Item	Subject	Explanation																																																																																							
B1	CHARGEABLE INCOME	Chargeable income is the total of amounts from items A8 <i>plus</i> A9 or A11. Enter '0' if the unit trust / property trust does not have any chargeable income.																																																																																							
B2a – B2h	The unit trust / property trust is resident in Malaysia																																																																																								
	B2a Rate of 24%	<p>Example:</p> <p>CHARGEABLE INCOME as per item A8: RM 105,500 Tax on RM 105,500 at the rate of 24% = RM 25,320.00</p> <p>Enter the amount of tax in item B2a of Form TC.</p> <table border="1"> <thead> <tr> <th>Apportionment of Chargeable Income</th> <th>Tax Rate</th> <th>Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>RM 105,500</td> <td>24%</td> <td>RM 25,320.00</td> </tr> </tbody> </table> <p>Multiply the amount of chargeable income from item A8 with the tax rate at 24% and enter the amount derived in item B2a of Form TC.</p>	Apportionment of Chargeable Income	Tax Rate	Tax Chargeable	RM 105,500	24%	RM 25,320.00																																																																																	
Apportionment of Chargeable Income	Tax Rate	Tax Chargeable																																																																																							
RM 105,500	24%	RM 25,320.00																																																																																							
	B2b Rate of 3%	<p>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022</p> <p>The amount of chargeable income in item A9 which is subject to a tax rate of 3%, is entered in item B2b according to the tax rate as specified in paragraph 6(1)(p), Part XX, Schedule 1 of the ITA 1967 and <i>Guidelines On Tax Treatment In Relation To Income Received From Abroad</i> on the IRBM Official Portal for guidance on determining the income subject to this treatment.</p> <p>Example:</p> <p>Income from sources outside Malaysia received in Malaysia for the period 1 January 2022 to 30 June 2022 in item A9: RM20,000.00</p> <p>Transfer the amount to item B2b of Form TC:</p> <table border="1"> <thead> <tr> <th>Apportionment of Chargeable Income</th> <th>Tax Rate</th> <th>Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>RM 20,000</td> <td>3%</td> <td>RM 600.00</td> </tr> </tbody> </table> <p>Enter the amount of tax in Form TC as follows:</p> <table border="1"> <thead> <tr> <th colspan="4">Apportionment of Chargeable Income</th> <th>Rate (%)</th> <th colspan="4">Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>B2a</td> <td>105,500</td> <td>.00</td> <td></td> <td>24</td> <td>B2a</td> <td>25,320</td> <td>.00</td> <td></td> </tr> <tr> <td>B2b</td> <td>20,000</td> <td>.00</td> <td></td> <td>3</td> <td>B2b</td> <td>600</td> <td>.00</td> <td></td> </tr> <tr> <td>B2c</td> <td></td> <td>.00</td> <td></td> <td>5</td> <td>B2c</td> <td></td> <td>-</td> <td></td> </tr> <tr> <td>B2d</td> <td></td> <td>.00</td> <td></td> <td>8</td> <td>B2d</td> <td></td> <td>-</td> <td></td> </tr> <tr> <td>B2e</td> <td></td> <td>.00</td> <td></td> <td>10</td> <td>B2e</td> <td></td> <td>-</td> <td></td> </tr> <tr> <td>B2f</td> <td></td> <td>.00</td> <td></td> <td>12</td> <td>B2f</td> <td></td> <td>-</td> <td></td> </tr> <tr> <td>B2g</td> <td></td> <td>.00</td> <td></td> <td>15</td> <td>B2g</td> <td></td> <td>-</td> <td></td> </tr> <tr> <td>B2h</td> <td></td> <td>.00</td> <td></td> <td></td> <td>B2h</td> <td></td> <td>-</td> <td></td> </tr> </tbody> </table>	Apportionment of Chargeable Income	Tax Rate	Tax Chargeable	RM 20,000	3%	RM 600.00	Apportionment of Chargeable Income				Rate (%)	Tax Chargeable				B2a	105,500	.00		24	B2a	25,320	.00		B2b	20,000	.00		3	B2b	600	.00		B2c		.00		5	B2c		-		B2d		.00		8	B2d		-		B2e		.00		10	B2e		-		B2f		.00		12	B2f		-		B2g		.00		15	B2g		-		B2h		.00			B2h		-	
Apportionment of Chargeable Income	Tax Rate	Tax Chargeable																																																																																							
RM 20,000	3%	RM 600.00																																																																																							
Apportionment of Chargeable Income				Rate (%)	Tax Chargeable																																																																																				
B2a	105,500	.00		24	B2a	25,320	.00																																																																																		
B2b	20,000	.00		3	B2b	600	.00																																																																																		
B2c		.00		5	B2c		-																																																																																		
B2d		.00		8	B2d		-																																																																																		
B2e		.00		10	B2e		-																																																																																		
B2f		.00		12	B2f		-																																																																																		
B2g		.00		15	B2g		-																																																																																		
B2h		.00			B2h		-																																																																																		
	The unit trust / property trust is not resident in Malaysia																																																																																								
	B2a Rate of 24%	<p>Example:</p> <p>CHARGEABLE INCOME as per item A7: RM 105,500 Tax on RM 105,500 at the rate of 24% = RM 25,320.00</p>																																																																																							

		<p>Enter the amount of tax in item B2a of Form TC.</p> <table border="1"> <thead> <tr> <th>Apportionment of Chargeable Income</th> <th>Tax Rate</th> <th>Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>RM 105,500</td> <td>24%</td> <td>RM 25,320.00</td> </tr> </tbody> </table> <p>Multiply the amount of chargeable income from item A7 with the tax rate at 24% and enter the amount derived in item B2a of Form TC.</p>	Apportionment of Chargeable Income	Tax Rate	Tax Chargeable	RM 105,500	24%	RM 25,320.00																																																																																			
Apportionment of Chargeable Income	Tax Rate	Tax Chargeable																																																																																									
RM 105,500	24%	RM 25,320.00																																																																																									
B2c to B2h Other rates		<p>Gross Income subject to tax at other rates</p> <p>Amount of chargeable income from item A10a to item A10d subject to tax at rates other than 24%, are entered in item B2c to item B2h (where applicable) according to the tax rate as determined by the Double Taxation Agreement (DTA - Refer to Appendix F) or ITA 1967 if there is no DTA.</p> <table border="1"> <thead> <tr> <th>Gross Income</th> <th>Tax Rate</th> <th>Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>Interest as per item A10a: RM80,300</td> <td>15%</td> <td>RM 12,045.00</td> </tr> <tr> <td>Royalties as per item A10b : RM 250,000</td> <td>10%</td> <td>RM 25,000.00</td> </tr> </tbody> </table> <p>Enter the amount of tax in Form TC as follows:</p> <table border="1"> <thead> <tr> <th colspan="4">B2 Apportionment of Chargeable Income</th> <th colspan="4">Tax Chargeable</th> </tr> <tr> <th>B2</th> <th>Apportionment of Chargeable Income</th> <th></th> <th>Rate (%)</th> <th></th> <th>B2</th> <th>Tax Chargeable</th> <th></th> </tr> </thead> <tbody> <tr> <td>B2a</td> <td>105,500</td> <td>.00</td> <td>24</td> <td></td> <td>B2a</td> <td>25,320</td> <td>.00</td> </tr> <tr> <td>B2b</td> <td></td> <td>.00</td> <td>3</td> <td></td> <td>B2b</td> <td></td> <td>-</td> </tr> <tr> <td>B2c</td> <td></td> <td>.00</td> <td>5</td> <td></td> <td>B2c</td> <td></td> <td>-</td> </tr> <tr> <td>B2d</td> <td></td> <td>.00</td> <td>8</td> <td></td> <td>B2d</td> <td></td> <td>-</td> </tr> <tr> <td>B2e</td> <td>250,000</td> <td>.00</td> <td>10</td> <td></td> <td>B2e</td> <td>25,000</td> <td>.00</td> </tr> <tr> <td>B2f</td> <td></td> <td>.00</td> <td>12</td> <td></td> <td>B2f</td> <td></td> <td>-</td> </tr> <tr> <td>B2g</td> <td>80,300</td> <td>.00</td> <td>15</td> <td></td> <td>B2g</td> <td>12,045</td> <td>.00</td> </tr> <tr> <td>B2h</td> <td></td> <td>.00</td> <td></td> <td></td> <td>B2h</td> <td></td> <td>-</td> </tr> </tbody> </table>	Gross Income	Tax Rate	Tax Chargeable	Interest as per item A10a : RM80,300	15%	RM 12,045.00	Royalties as per item A10b : RM 250,000	10%	RM 25,000.00	B2 Apportionment of Chargeable Income				Tax Chargeable				B2	Apportionment of Chargeable Income		Rate (%)		B2	Tax Chargeable		B2a	105,500	.00	24		B2a	25,320	.00	B2b		.00	3		B2b		-	B2c		.00	5		B2c		-	B2d		.00	8		B2d		-	B2e	250,000	.00	10		B2e	25,000	.00	B2f		.00	12		B2f		-	B2g	80,300	.00	15		B2g	12,045	.00	B2h		.00			B2h		-
Gross Income	Tax Rate	Tax Chargeable																																																																																									
Interest as per item A10a : RM80,300	15%	RM 12,045.00																																																																																									
Royalties as per item A10b : RM 250,000	10%	RM 25,000.00																																																																																									
B2 Apportionment of Chargeable Income				Tax Chargeable																																																																																							
B2	Apportionment of Chargeable Income		Rate (%)		B2	Tax Chargeable																																																																																					
B2a	105,500	.00	24		B2a	25,320	.00																																																																																				
B2b		.00	3		B2b		-																																																																																				
B2c		.00	5		B2c		-																																																																																				
B2d		.00	8		B2d		-																																																																																				
B2e	250,000	.00	10		B2e	25,000	.00																																																																																				
B2f		.00	12		B2f		-																																																																																				
B2g	80,300	.00	15		B2g	12,045	.00																																																																																				
B2h		.00			B2h		-																																																																																				
B3	TOTAL INCOME TAX CHARGED	Total the amount of income tax from item B2a to item B2h.																																																																																									
B4	Section 110 tax deduction (others)	<p>Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and other relevant income.</p> <p>Transfer from Amount B of Working Sheet HK-6.</p> <p>Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p> <p>Please submit Working sheet HK-6 if the unit trust / property trust are entitled to a tax refund.</p>																																																																																									
B5	Section 132 tax relief (Applicable to a Unit Trust / Property Trust RESIDENT in Malaysia – if relevant) [Restricted to B3]	<p>Section 132 tax relief</p> <p>Tax relief is given in respect of income derived from Malaysia which has been subjected to tax in Malaysia as well as countries outside Malaysia. Refer to Appendix F for the list of countries which have Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Working Sheet HK-8.</p> <p>Transfer amount C from Working Sheet HK-8 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 tax credit.</p> <p>Malaysian residents who remit income from outside Malaysia (item A2 and A9) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the <i>Guidelines On Tax Treatment In Relation To Income Received From Abroad</i> 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>																																																																																									

		The total deduction under sections 132 and 133 is restricted to the Total Income Tax Charged (item B3).
	Section 133 tax relief (Applicable to a Unit Trust / Property Trust RESIDENT in Malaysia – if relevant) [Restricted to B3]	<p>Section 133 tax relief</p> <p>Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin which does NOT have any 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 Working Sheet HK-9.</p> <p>Transfer amount C from Working Sheet HK-9 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 tax credit.</p> <hr/> <p>Malaysian residents who remit income from outside Malaysia (item A2 and A9) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the <i>Guidelines On Tax Treatment In Relation To Income Received From Abroad</i> 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 deduction under sections 132 and 133 is restricted to the Total Income Tax Charged (item B3).</p>
B6	TAX PAYABLE	B3 minus (B4 plus B5).
B7	TAX REPAYABLE	(B4 plus B5) minus B3. This item is applicable if the total deduction and relief in item B4 and B5 exceeds the amount in item B3.
B8	Instalment paid	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.
B9	Balance of Tax Payable / Tax Paid in Excess	<p>a) Balance of tax payable : B6 minus B8</p> <p>b) Tax paid in excess : B8 minus B6</p> <p>The balance of tax payable must be paid within the stipulated period. Payment can be made via:</p> <p>a) Payment by Bill Number</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>ii) Payment using Bill Number can be made as follows:</p> <ul style="list-style-type: none"> • 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

		<p>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.</p> <p>b) Payment by Tax Identification No. (TIN)</p> <p>i) During the transition period, payment by TIN is still available as follows:</p> <ul style="list-style-type: none"> • ByrHASiL service at https://byrhasil.hasil.gov.my • 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 <p>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.</p>
--	--	--

PART C : PARTICULARS RELATED TO TAX COMPUTATION		
Item	Subject	Explanation
C1	SPECIAL DEDUCTION FOR QUALIFYING CAPITAL EXPENDITURE IN RESPECT OF RENTAL INCOME PURSUANT TO SECTION 63A OR SPECIAL DEDUCTION FOR EXPENSES UNDER SECTION 63B	
C1a	Section 63A Qualifying capital expenditure in respect of rental income of unit trust / property trust	A property trust may claim a special deduction for qualifying capital expenditure incurred on an asset which at the end of the basis period, is owned and used by the trust. Working Sheet HK-4A is available for reference at the Official Portal regarding the method of computation. Amount from item D of Working Sheet HK-4A.
C1b	Section 63B Special deduction for expenses of unit trust / property trust	Amount from item A4 of Form TC.
C2	INCENTIVE CLAIM	Refer to incentives under the provision of ITA 1967 entitled to be claimed as per the Government gazette. For item C2a, please refer incentive claim code (Appendix D) at the LHDNM Official Portal: https://www.hasil.gov.my > Forms > Download forms > Non-Company & Non-Individual > Computation Guides & Other information for TA, TC & TR form > Appendices
C2a	Claim for incentive(s) under paragraph 127(3)(b)	<u>Paragraph 127(3)(b) of ITA 1967</u> 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. (If relevant) Refer to Appendix D, select a code from the list of incentives provided for the type of exemption / allowance claimed, and enter the amount. Enter the claim code and the claim amount. Fill in the approval period (start date and end date) if applicable.

		<p>Example:</p> <table border="1"> <thead> <tr> <th rowspan="2">Incentive Code</th> <th colspan="2">Approval Period (if relevant)</th> <th rowspan="2">Balance Brought Forward</th> <th rowspan="2">Amaun Dituntut</th> <th rowspan="2">Amount Claimed</th> <th rowspan="2">Balance Carried Forward</th> </tr> <tr> <th>Start Date</th> <th>End Date</th> </tr> </thead> <tbody> <tr> <td>532</td> <td>01/01/2009</td> <td>-</td> <td>0</td> <td>10,000</td> <td>10,000</td> <td>0</td> </tr> <tr> <td>537</td> <td>01/01/1998</td> <td>-</td> <td>0</td> <td>10,000</td> <td>10,000</td> <td>0</td> </tr> </tbody> </table> <p>Computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Appendices and worksheets provided by LHDNM can be used as a guide for computation and adjustments.</p>	Incentive Code	Approval Period (if relevant)		Balance Brought Forward	Amaun Dituntut	Amount Claimed	Balance Carried Forward	Start Date	End Date	532	01/01/2009	-	0	10,000	10,000	0	537	01/01/1998	-	0	10,000	10,000	0
Incentive Code	Approval Period (if relevant)			Balance Brought Forward	Amaun Dituntut					Amount Claimed	Balance Carried Forward														
	Start Date	End Date																							
532	01/01/2009	-	0	10,000	10,000	0																			
537	01/01/1998	-	0	10,000	10,000	0																			
C2b	Claim for incentive(s) under subsection 127(3A)	<p><u>Subsection 127(3A) ACP 1967</u></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. Fill in the approval period (start date and end date) if applicable.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <table border="1"> <thead> <tr> <th rowspan="2">Incentive Approval No.</th> <th colspan="2">Approval Period (if relevant)</th> <th rowspan="2">Balance Brought Forward</th> <th rowspan="2">Amaun Dituntut</th> <th rowspan="2">Amount Claimed</th> <th rowspan="2">Balance Carried Forward</th> </tr> <tr> <th>Start Date</th> <th>End Date</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/2022</td> <td>01/01/2022</td> <td>31/12/2023</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Approval Period (if relevant)		Balance Brought Forward	Amaun Dituntut	Amount Claimed	Balance Carried Forward	Start Date	End Date	CPXXXX/2022	01/01/2022	31/12/2023	0	45,000	45,000	0							
Incentive Approval No.	Approval Period (if relevant)			Balance Brought Forward	Amaun Dituntut					Amount Claimed	Balance Carried Forward														
	Start Date	End Date																							
CPXXXX/2022	01/01/2022	31/12/2023	0	45,000	45,000	0																			

PART D : PARTICULARS OF UNIT TRUST / PROPERTY TRUST		
Item	Subject	Explanation
D1	Registered address of Unit Trust / Property Trust	Address to be used for any correspondence with LHDNM.
D2	Correspondence address of Unit Trust / Property Trust	Address where the main business is carried on.
D3	Address where records of Unit Trust / Property Trust are maintained	Enter '1' in the box provided if the records of the unit trust / property trust are kept as per the registered address in item D1; or '2' if kept at the correspondence address as per item D2. Enter '3' if not kept at the address as per item D1 and D2.
D4	Other address	State the address at which the records of the unit trust / property trust are kept if the answer to item D3 = 3.
D5	Telephone no.	Telephone number of business premise. Please ensure that the information is correct and accurate. This information is for the official use of LHDNM
D6	E-mail	Please ensure that the information given is correct. This information is for the official use of LHDNM only.
D7	Name of Bank	State the name of the bank where the unit trust / property trust has a bank account For the purpose of refund by LHDNM (if via bank), please ensure that the information given in items D7 to D9 is correct.
D8	Bank Account No.	Bank account number of the unit trust / property trust in relation to D7.
D9	Bank identification no.	The identification number given by the bank or number used by the

		<p>account holder [business organisation without a company / business registration number due to non-requirement for registration with the Companies Commission of Malaysia].</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>
D10 – D11	Particulars of trustee / fund manager	Fill in the particulars of the trustee / fund manager from item D10 to item D11. If the unit trust / property trust has more than one (1) trustee / fund manager, list out according to the format as per items D10 to item D11 and furnish together with the Form TC.
D12	Financial particulars of unit trust / property trust	Fill in the required information in appendix of item D12. Extract relevant particulars from the current year Statement of Income and Expenditure, and Balance Sheet for entry in the appropriate boxes only.
D13	Receives income from sources in Malaysia which is exempted from tax	<p>Enter '1' in the box for 'Yes' if the unit trust / property trust receives income from sources outside Malaysia for the current year which is exempted from tax, and also complete other information as required in the appendix of item D13.</p> <p>Enter '2' in the box for 'No' if not relevant.</p>
D14	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)	<p>If the unit trust / property trust 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.</p> <p>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.</p> <p>For more information, refer to:</p> <ul style="list-style-type: none"> ~ 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].

PART E : OTHER PARTICULARS OF UNIT TRUST / PROPERTY TRUST

Item	Subject	Explanation
E1	Income of preceeding year not declared (if any)	Income received in respect of preceeding year(s) not previously declared. Please use attachment in case of insufficient writing space.
E2a	Made payment to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B, 109D, 109DA, 109F and 109G	<p>Enter '1' in the box for 'Yes' if the unit trust / property trust made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B, 109D, 109DA, 109F and 109G.</p> <p>Enter '2' in the box for 'No' if not relevant.</p> <p>Working Sheet HK-11 can be used as a guide for computation. Types of withholding tax are as follows :</p> <p>Withholding tax under section 107A Amount paid to the non-resident contractor for services under the contract. Withholding tax rate: 10% on the gross amount [paragraph 107A(1)(a)] Add 3% on the gross amount [paragraph 107A(1)(b)]</p>

(Regulations and procedures regarding remittance to the LHDNM Revenue Management Centre counter has to be complied).

Withholding tax under section 109

Interest or royalties paid to a non-resident.

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).

Withholding tax under section 109A

Payments made to public entertainers for services rendered in Malaysia.

The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.

Withholding tax under section 109B

Special classes of payment under section 4A of ITA 1967 made to non-resident persons.

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).

Withholding tax under section 109D

Income from a real estate investment trust / property trust fund distributed to its unitholders.

The tax rate stipulated in Part X Schedule 1 of ITA 1967 is as follows:

- a) Other than resident company - 10% on gross income
- b) Non-resident company - 24% on gross income
- c) Foreign institutional investor - 10% on gross income

Withholding tax under section 109DA

Income from trust unit - *Retail Money Market Fund* distributed to its unitholders other than individual.

The tax rate stipulated in Part XIX Schedule 1 of ITA 1967 is 24% on the gross amount of income distribution by trust unit - *Retail Money Market Fund* to its unitholders other than individual.

Withholding tax under section 109F

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.

Withholding tax under section 109G

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:-

- ~ permanent total disability
- ~ serious disease
- ~ mental disability
- ~ death
- ~ permanently leaving Malaysia

		<p>~ healthcare – With effect from 1 January 2020</p> <p>~ housing (Criteria set out in the Securities Commission guideline must be complied) - With effect from 1 January 2020</p> <p>~ withdrawals up to RM1,500 - From 30 April 2020 to 31 December 2020 [P.U. (A) 153/2020]</p>								
E3a	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' for ('Yes') if there is disposal of asset and also complete item E3b. Enter '2' for ('No') if not applicable.								
E3b	Disposal declared to LHDNM	Enter '1' ('Yes') if the disposal has been declared to LHDNM or '2' ('No') if not. If not yet declared, contact the LHDNM branch which handles the disposer's income tax file. Further details are available at the LHDNM Official Portal, https://www.hasil.gov.my .								
E4	Subject to interest restriction under section 140c	Enter '1' in the box for 'Yes' if the unit trust / property trust is subject to interest restriction under section 140C, and also complete the information as required in the following table. <table border="1" data-bbox="549 734 1525 842"> <thead> <tr> <th>Amount of tax - EBITDA</th> <th>Interest expense subject to section 140C</th> <th>Interest expense restricted</th> <th>Balance carried forward</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> Enter '2' in the box for 'No' if not relevant / not applicable.	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward				
	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward						
	Amount of tax – EBITDA	Tax Computation - EBITDA refers to the formula as stated in the Income Tax (Restriction On Deductibility Of Interest) Rules 2019 [P.U. (A) 175/2019]. Examples on computation can be referred to in the Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967] (only in English version) at the LHDNM Official Portal: 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) <i>Interest on all forms of debt; or</i> b) <i>Payments economically equivalent to interest (excluding expenses incurred in connection with the raising of finance)</i> 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: $20\% \times \left[\begin{array}{l} \text{Amount of tax-EBITDA from each} \\ \text{source consisting of a business} \end{array} \right]$									
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 unit trust / property trust has no interest expense for any subsequent year of assessment, until the whole amount of that excess has been fully utilized.									
E5a	Subject to the Income Tax (Country-by-Country Reporting) Rules 2016	Enter '1' if the unit trust / property trust 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>Enter '2' for 'No' if not applicable</p> <p>If E5a = '1' ('Yes'), also complete item E5b.</p> <p>Constituent entity means:</p> <ul style="list-style-type: none"> 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; b) any separate business unit that is excluded from the MNE Group's consolidated financial statements solely on grounds of size or materiality; 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. <p>For further information, please refer to:</p> <ul style="list-style-type: none"> ~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-by-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017). ~ Law and regulations and guidelines related Country-by-Country (CbCR) reporting at LHDNM Official Portal: https://www.hasil.gov.my > International
E5b	Subject to the Income Tax (Country-by-Country Reporting) Rules 2016	<p>Any constituent entity of a MNE group subject to subregulation 6(1) or subregulation 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 unit trust / property trust is the constituent entity and subject as a reporting entity, then complete the required information in the appendix of item E5b(1).</p> <p>Enter '2' if the unit trust / property trust is a non-reporting entity and then complete the required information in the appendix of item E5b(2).</p> <p>Reporting entity refers to ultimate holding entity or surrogate holding entity. 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"> ~ 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). ~ Law and regulations and guidelines related Country-by-Country (CbCR) reporting at LHDNM Official Portal: https://www.hasil.gov.my > <i>International</i>

<p>Appendix of item E5b(1) Notification as a reporting entity, if E5b = 1</p>	<p>Notification as a reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) 2017. Fill in the required information.</p>		
	<p>Name of MNE Group</p>	<p>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 -</p> <p>a) Two or more enterprises the tax residence for which is in different jurisdictions; or</p> <p>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;</p>	
	<p>Accounting period</p>	<p>Opening and closing date of the reporting entity's accounting period.</p>	
	<p>No. of constituent entities in Malaysia</p>	<p>Total number of constituent entities resident in Malaysia.</p>	
	<p>No. of constituent entities outside Malaysia</p>	<p>Total number of constituent entities resident outside Malaysia.</p>	
<p>Appendix of item E5b(2) Notification as a non-reporting entity, if E5b = 2</p>	<p>Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) 2017. Fill in the required information.</p>		
	<p>1 Name of reporting entity</p>	<p>Name of the reporting entity</p>	
	<p>2 Tax Identification No. (TIN)</p>	<p>Tax Identification Number (TIN) of the reporting entity</p>	
	<p>3 Country of residence</p>	<p>Refer to the country codes on page 21 of this explanatory notes or the full list in Appendix E</p>	
	<p>4 Accounting period</p>	<p>Opening and closing date of the reporting entity's accounting period.</p>	
	<p>5 Name of MNE Group</p>	<p>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—</p> <p>(a) two or more enterprises the tax</p>	

				<p>residence for which is in different jurisdictions; or</p> <p>(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.</p>
		6	Status of reporting entity	<p>Enter '1' = if the reporting entity is the ultimate holding entity; or</p> <p>Enter '2' = if the reporting entity is the surrogate holding entity</p> <p>If 2, fill Items 7(a) and 7(b)</p>
		7(a)	Name of ultimate holding entity	Name of Ultimate holding entity
		7(b)	Country of residence	Refer to the country codes on page 21 of this explanatory notes or the full list in Appendix E
E6	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter '1' if there is/are "financial account(s)" at financial institution(s) outside Malaysia or '2' if there is none / not relevant.</p> <p>Refer to the following information before make an option:</p> <p>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.</p> <p>However, please note that having a financial account(s) in overseas is not an indication that a tax non-compliance has occurred.</p> <p>"Financial Account" refers to a financial account maintained by a financial institution outside Malaysia which includes:</p> <ol style="list-style-type: none"> i) Depository Accounts <ul style="list-style-type: none"> • Savings account, current account and other deposit accounts. ii) Custodial Accounts <ul style="list-style-type: none"> • 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. iii) Cash Value Insurance Contracts <ul style="list-style-type: none"> • 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 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 <ul style="list-style-type: none"> • 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 • 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 		

		<p>payments for a term of years.</p> <p>v) Equity and Debt Interests in Investment Entities</p> <p>Further details on Automatic Exchange of Financial Account Information are available at the LHDNM Official Portal, https://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</p>
--	--	--

PART F : PARTICULARS OF AUDITOR

Item	Subject	Explanation
F1	Name of firm	Name of the audit firm which audits the unit trust / property trust's accounts
F2	Address of firm	Correspondence address of the audit firm.
F3	Tax Identification No. (TIN) of firm	Tax Identification Number (TIN) of the audit firm as registered with LHDNM.
F4	E-mail of firm	E-mail address of the audit firm.
F5	Telephone no. of firm	Telephone number of the audit firm.

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

Item	Subject	Explanation
G1	Name of tax agent	Name of the tax agent who prepared this trust body return form.
G2	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.
G3	Name of firm	Name of the tax agent's firm responsible for filling out this trust body return form.
G4	Address of firm	Correspondence address of the tax agent's firm.
G5	Tax Identification No. (TIN) of firm	Tax Identification Number (TIN) of the tax agent's firm as registered with LHDNM.
G6	Telephone no. of firm	Telephone number of the tax agent's firm.
G7	E-mail of firm	E-mail address of the tax agent's firm.
G8	Signature of tax agent	Signature of the tax agent who prepared this trust body return form.
G9	Date of signature	The date this trust body return form is signed by the tax agent who prepared this trust body return form.

TRUSTEE'S DECLARATION

Declaration must be made by a trustee or an authorised officer of a trust company who has been appointed as a trustee.

If the return form is not duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to you for information. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.

COUNTRY CODES

The following are some of the codes for countries identified. Refer to Appendix E for the full country codes listing.

Name of Country	Code	Name of Country	Code	Name of Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA

Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of; D.P.R. = Democratic People's Republic of