



COMPLETE THE FOLLOWING ITEMS

Name of real estate investment trust / property trust fund :			
Tax identification no. (TIN) :	TR		
Correspondence address :			
Postcode			
State			

FORM TR 2023

REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

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) In accordance with the provision of the Income Tax Act 1967 (ITA 1967), a real estate investment trust / property trust fund shall:
 - a) declare its income in the return form based on **financial statements** made in accordance with any written laws [subsection 77A(4)]; and
 - b) furnish correct particulars in the return form [paragraph 77A(3)(b) and paragraph 120(1)(h)].
- 3) A trustee may be liable to an action under section 112 ITA 1967 for failure to furnish a return on or before the due date for submission.
- 4) An increase in tax of 10% under subsection 103(3) ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable on or before the due date for submission.
- 5) Guide for completing this form:
 - a) Refer to the Explanatory Notes before filling up this form.
 - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) Method of payment for tax or balance of tax payable:
 - a) Payment by **Bill Number**
 - i. Effective 1 January 2023, Bill Number will be the mandatory reference number for payment of tax or balance of tax payable. **Bill Number** can be obtained as follows:
 - e-Filing Acknowledgement Receipt for submission via e-Filing.
 - Generate Bill Number at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
 - Printed on Notice of Assessment and letter of demands from LHDNM
 - ii. Payment using **Bill Number** can be made as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - LHDNM Payment Centre counter
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
 - iii. For payment purposes, please make sure **the correct bill number is used**. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
 - b) Payment by **Tax Identification No. (TIN)**
 - i. During the transition period, payment by **TIN** is still available as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my> or LHDNM Payment Centre counter
 - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
 - Pos Malaysia Berhad counter
 - ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, TIN, year of assessment, payment code 086** and **number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter.
- 7) Pursuant to section 89 of ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line: 03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

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Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF A REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND
UNDER SECTION 77A OF INCOME TAX ACT 1967

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

Form **TR** YEAR OF ASSESSMENT **2023**
 CP2F [Pin. 2023]

BASIC PARTICULARS

1 Name of real estate investment trust / property trust fund				
2 Tax Identification No (TIN)	TR	3 Type of Trust	1 = Real estate investment trust 2 = Property trust fund 3 = Others	
4 Employer's no.	E	5 Date of commencement of operations (dd/mm/yyyy)		
6 Accounting period	From	(dd/mm/yyyy)	7 Basis period	From (dd/mm/yyyy)
	To	(dd/mm/yyyy)		To (dd/mm/yyyy)
8 Record-keeping	<input type="checkbox"/>	1 = Yes 2 = No	9 Tax exemption approval	<input type="checkbox"/>
10 Tax exemption approval no.				
11 Real estate investment trust / property trust fund listed on Bursa Malaysia		<input type="checkbox"/>	1 = Yes 2 = No	

PART A : STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME		RM	Sen
A1	Aggregate statutory income from sources in Malaysia (Fill in the required appendix)	A1	.00
A2	Aggregate statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 (Fill in the required appendix)	A2	.00
A3	AGGREGATE INCOME (A1 + A2)	A3	.00
LESS: Donations / Gifts / Contributions / Zakat			
A4	Gift of money to the Government / State Government / local authority	A4	.00
A5A	Gift of money to approved institutions / organisations / funds		.00
A5B	Gift of money to any sports activity approved by the Minister of Finance		.00
A5C	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		.00
A5D	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		.00
		} Restricted to 10% of A3	
A6	Gift of artefacts / manuscripts / paintings to the Government or State Government	A6	.00
A7	Gift of money for the provision of library facilities or to the libraries (Restricted to RM20,000)	A7	.00
A8	Gift of paintings to the National Art Gallery or any state art gallery	A8	.00
A9	Zakat perniagaan (Restricted to 2.5% of A3)	A9	.00
A10	TOTAL INCOME [A3 - (A4 to A9)] (Enter '0' if value is negative)	A10	.00
A11	LESS: Current year's income exempted from tax [Amount A10 is fully exempted if item 11 = 1 and 90% or more of it, is distributed to unitholders – section 61A]	A11	.00
A12	CHARGEABLE INCOME [A10 - A11]	A12	.00
A13	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA [For the period from 01.01.2022 to 30.06.2022] (Fill in the required appendix)	A13	.00

PART B : TAX PAYABLE / REPAYABLE AND STATUS OF TAX		RM	Sen
B1	TOTAL CHARGEABLE INCOME [From A12 + A13]	B1	.00
B2	Apportionment of Chargeable Income	Rate (%)	
B2a		.00	24
B2b		.00	3
B3	TOTAL INCOME TAX CHARGED (B2a to B2b)	B3	.
B4	LESS: Section 110 (others)	B4	.
B5	Tax relief under section 132		.
	Tax relief under section 133		.
		} Restricted to B3	
B6	TAX PAYABLE [B3 - (B4 + B5)]	B6	.
OR			
B7	TAX REPAYABLE [(B4 + B5) – B3]	B7	.
B8	LESS: Instalment paid	B8	.
B9	Balance of Tax Payable (B6 – B8) / Tax Paid in Excess (B8 – B6)	B9	.

▲ (Enter 'X' if tax paid in excess)

Name :

Tax Identification No. : TR

PART C: PARTICULARS RELATED TO TAX COMPUTATION**C1 SPECIAL TREATMENT ON RENT FROM THE LETTING OF REAL PROPERTY BY A REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND UNDER SECTION 63C****Deduction claimed**

C1a Total allowable expenditure deducted in the current year		.00
C1b Total allowable capital allowance deducted in the current year		.00

C2 INCENTIVE CLAIM**C2a Claim for incentive(s) under paragraph 127(3)(b)**

Claim Code	Approval Period (If Relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i.						
ii.						

C2b Claim for incentive(s) under Subsection 127(3A)

Incentive Approval No.	Approval Period (If Relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i.						
ii.						

PART D: PARTICULARS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

D1 Registered address of real estate investment trust / property trust fund			
	Postcode		Town
	State		

D2 Correspondence address of real estate investment trust / property trust fund			
	Postcode		Town
	State		

D3 Address where real estate investment trust / property trust fund records are kept 1 = Address as per D1 2 = Address as per D2 3 = Address other than D1 and D2

D4 Other address (if D3 = 3)			
	Postcode		Town
	State		

D5 Telephone no.		D6 E-mail	
D7 Name of bank *		D8 Bank account no. *	
D9 Bank identification no. *			

* Note : Enter the name of the bank, bank account no. and bank identification no. for the purpose of electronic income tax refund.

Particulars of trustee / fund manager

D10 Trustee		D11 Fund Manager	
D10a Name		D11a Name	
D10b Company registration no.		D11b Company registration no.	
D10c Tax Identification No. (TIN) C		D11c Tax Identification No. (TIN) C	
D10d Telephone no.		D11d Telephone no.	

D12 Financial particulars of real estate investment trust / property trust fund (Fill in the required appendix)

D13 Receives income from sources in Malaysia which is exempted from tax 1 = Yes 2 = No (If 'Yes', fill in the required appendix)

D14 Made payments to Labuan entity(ies) which are exempted from the provisions of subsection 39(1)(r) 1 = Yes 2 = No (If 'Yes', fill in the required appendix)

Name:

Tax Identification No. TR

PART E: OTHER PARTICULARS

E1 Income of preceeding year not declared (if any)

	Type of Income	Year of Assessment	Amount
E1a			. 00
E1b			. 00
E1c			. 00

E2 Withholding tax information

E2a Made payment to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F 1 = Yes 2 = No

E3 Disposal of asset under the Real Property Gains Tax Act 1976

E3a Disposal of asset under the Real Property Gains Tax Act 1976. (If 'Yes', also complete item E3b) 1 = Yes 2 = NoE3b Disposal declared to LHDNM. 1 = Yes 2 = NoE4 Subject to interest restriction under section 140C 1 = Yes 2 = No

(If 'Yes', fill in information on interest subject to section 140C in the following schedule)

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

E5a Subject to the Income Tax (Country-by-Country Reporting) Rules 2016 – (If '1', complete item E5b) 1 = Yes 2 = NoE5b Subject as a reporting entity / non-reporting entity 1 = Yes - Reporting entity (Fill in the required appendix)
 2 = Yes - Non-reporting entity (Fill in the required appendix)E6 Has financial account(s) at financial institution(s) outside Malaysia 1 = Yes 2 = No**PART F: PARTICULARS OF AUDITOR**

F1 Name of firm			
F2 Address of firm			
	Postcode	Town	
	State		
F3 Tax Identification No. (TIN) of firm		F4 Telephone no. of firm	
F5 E-mail of firm			

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

G1 Name of tax agent												
G2 Tax agent's approval no.												
G3 Name of firm												
G4 Address of firm												
	Postcode		Town									
	State											
G5 Tax Identification No. (TIN) of firm				G8 Signature of tax agent								
G6 No. telefon firma				G9 Date of signature (dd/mm/yyyy)								
G7 E-mail of firm												

DECLARATIONI Identification / passport no. *
(* Delete whichever is not relevant)

Hereby declare that this return form:

- is completed based on financial statements made in accordance with any written law; and
- contains information that is true, complete and correct pertaining to the income tax to this real estate investment trust / property trust fund as required under the Income Tax Act 1967.

Designation : Signature : Date :

SUMMARY OF STATUTORY INCOME FROM SOURCES IN MALAYSIA			
No.	Type of Income	RM	
		(i)	Rental business
(ii)	Dividends		.00
(iii)	Interests		.00
(iv)	Discounts		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Annuities and other periodical payments		.00
(viii)	Other gains or profits		.00
AGGREGATE OF STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (viii)] [Transfer this amount to item A1]			.00

FOR REFERENCE ONLY

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

Note:

* Type of Income:

- Rental business
- Dividends
- Interests
- Discounts
- Royalties
- Premiums
- Annuities and other periodical payments
- Other gains or profits

SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01 JANUARY 2022 TO 30 JUNE 2022

No.	Type Of Income *	Received From Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Country <i>(Use country code)</i>	Amount Of Tax Charged In The Country Of Origin (RM)	Gross Amount Of Income Remitted (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
TOTAL INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01 JANUARY 2022 TO 30 JUNE 2022 ((i) to (v)) [Transfer this amount to item A13]					

Note:

* Type of Income:

- Rental business
- Dividends
- Interests
- Discounts
- Royalties
- Premiums
- Annuities and other periodical payments
- Other income

FINANCIAL PARTICULARS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND [MAIN BUSINESS]

1 Business code					
1A Type of business activity					
STATEMENT OF INCOME AND EXPENDITURE			BALANCE SHEET		
			FIXED ASSETS:		
2 Gross income from rental business		.00	18 Land and buildings		.00
LESS:			19 Plant and machinery		.00
3 Direct expenses		.00	20 Other fixed assets		.00
4 NET INCOME (2-3)		.00	21 TOTAL FIXED ASSETS (18 to 20)		.00
5 Dividends		.00	INVESTMENT:		
6 Interest		.00	22 Quoted equity securities / foreign		.00
7 Rent		.00	23 Quoted derivatives		.00
8 Other income		.00	24 Quoted / Unquoted fixed income securities		.00
9 Profit/Loss on disposal of investments		.00	25 Deposits with financial institutions		.00
▲ (Enter 'X' if value is negative)			26 TOTAL INVESTMENT (22 to 25)		.00
10 TOTAL (4 to 9)		.00	CURRENT ASSETS:		
EXPENSES:			27 Trade debtors		.00
11 Trustee's fee		.00	28 Sundry debtors		.00
12 Management fee		.00	29 Cash in hand and at bank		.00
13 Maintenance of register of unitholders		.00	▲ (Enter 'X' if value is negative)		
14 Share registration		.00	30 Other current assets		.00
15 Other expenses		.00	31 TOTAL CURRENT ASSETS (27 to 30)		.00
16 TOTAL EXPENDITURE (11 to 15)		.00	LIABILITIES:		
			32 Trade creditors		.00
17 NET PROFIT / LOSS		.00	33 Sundry creditors		.00
▲ (Enter 'X' if value is negative)			34 Other current liabilities		.00
			35 Long term liabilities		.00
			36 TOTAL LIABILITIES (32 to 35)		.00
			UNITHOLDERS' FUNDS:		
			37 Unitholders' capital		.00
			▲ (Enter 'X' if value is negative)		
			38 Undistributed income:		
			38a Balance brought forward		.00
			38b Current year income		.00
			LESS:		
			38c Current year distribution of previous years' income		.00
			38d Distribution of current year income		.00
			38e Balance carried forward (38a + 38b - 38c - 38d)		.00
			39 Reserve account		.00
			▲ (Enter 'X' if value is negative)		
			40 TOTAL UNITHOLDERS' FUNDS (37 + 38e + 39)		.00
			▲ (Enter 'X' if value is negative)		

RECEIVES INCOME FROM SOURCES IN MALAYSIA WHICH IS EXEMPTED FROM TAX			
No.	Type of Income	RM	
(i)	Rental income		.00
(ii)	Dividends		.00
(iii)	Interest		.00
(iv)	Other income (Including gains arising from realization of investments)		.00
TOTAL OF INCOME FROM SOURCES IN MALAYSIA WHICH EXEMPTED FROM TAX ((i) to (iv))			.00

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 Entity(ties) <i>(Enter: 1 = Yes 2 = No)</i>	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS ((i) to (vi))			

* Type of Payment:

- Interest payment
- Lease rental
- Other payments

FOR REFERENCE ONLY

PEMBERITAHUAN SEBAGAI 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 amanah pelaburan
harta tanah / tabung amanah harta
*Name of real estate investment trust /
property trust fund*

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

No. Pengenal Cukai (TIN)
Tax Identification No. (TIN).

TR

E-mel CbCR
CbCR E-mail

1. Nama Kumpulan MNE
Name of MNE Group

2. Tempoh perakaunan
Accounting period

	<i>hh-bb-tttt</i> <i>(dd/mm/yyyy)</i>		<i>hh-bb-tttt</i> <i>(dd/mm/yyyy)</i>																				
dari <i>from</i>	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 10%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>			-								hingga <i>to</i>	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 10%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>			-							
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3. Bilangan entiti konstituen di dalam Malaysia
Number of constituent entities in Malaysia

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

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