



SELF ASSESSMENT SYSTEM

EXPLANATORY NOTES P 2022



PARTNERSHIP

ADDITION / AMENDMENT		
Item	Subject	Page
2	Tax Identification No. (TIN)	2
A13	Income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022	6
A14	Income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022	7
B5	Others Income from sources outside Malaysia received in Malaysia effective from 01.07.2022	9
B6	Others Income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022	10

TOGETHER WE DEVELOP THE NATION

2	Tax Identification No. (TIN) D	<p>Enter the partnership Tax Identification No. (TIN) in the box provided.</p> <p>Example: Partnership income tax no. : D 00123456020</p> <p style="text-align: center;">D <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>0</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>0</td><td>2</td><td>0</td></tr></table></p> <p>The implementation of TIN take effect on 1 January 2022 according to the new provision under section 66A of the ITA 1967. Any individual taxpayer who was assigned an income tax number prior to or on 1 January 2022, will be deemed to have a TIN automatically.</p> <p>From 1 January 2023, the TIN format for the partnership category (D) is with the addition of the number '0' at the end of the TIN as in the example below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="background-color: #cccccc;">Old Format</th> <th style="background-color: #cccccc;">New Format</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">D20000000XX</td> <td style="text-align: center;">D20000000XX0</td> </tr> </tbody> </table>	0	0	1	2	3	4	5	6	0	2	0	Old Format	New Format	D20000000XX	D20000000XX 0															
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4	Number of partners	Enter the number of partners.																														
5	Basis of apportionment	<p>The denominator used for apportioning the profit / loss.</p> <p>Example 1: Partnership AB</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A :</td> <td style="text-align: right;">753 / 1000</td> </tr> <tr> <td>B :</td> <td style="text-align: right;">247 / 1000</td> </tr> <tr> <td>∴ Basis of apportionment :</td> <td style="text-align: right;"><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table></td> </tr> </tbody> </table> <p>Example 2: Partnership ABC</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A :</td> <td style="text-align: right;">4 / 7</td> </tr> <tr> <td>B :</td> <td style="text-align: right;">2 / 7</td> </tr> <tr> <td>C :</td> <td style="text-align: right;">1 / 7</td> </tr> <tr> <td>∴ Basis of apportionment :</td> <td style="text-align: right;"><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7</td></tr></table></td> </tr> </tbody> </table>	<u>Partner</u>	<u>Apportionment of profit / loss</u>	A :	753 / 1000	B :	247 / 1000	∴ Basis of apportionment :	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table>	1	0	0	0	<u>Partner</u>	<u>Apportionment of profit / loss</u>	A :	4 / 7	B :	2 / 7	C :	1 / 7	∴ Basis of apportionment :	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7</td></tr></table>								7
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6	Record-keeping	This refers to the keeping of sufficient records in accordance with the provision of Income Tax Act 1967 (ITA 1967). Enter '1' for compliance or '2' for non-compliance.
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7	Carries on e-Commerce business	<p>Enter '1' in the box for 'Yes' if the partnership carries on a business in selling any goods or rendering any service online.</p> <p>If 'Yes', also complete item F10 on page 4 of the Form P.</p> <p>A partnership or business is considered to be engaged in e-commerce business if the business operations are included in the e-commerce business model as in the table below. This business model is a general guide for taxpayers.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%; text-align: center;">e-Commerce Business Model</th> <th style="width: 40%; text-align: center;">Descriptions</th> <th style="width: 35%; text-align: center;">Examples</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">1. Perform transactions for the sale of goods or services through online.</td> <td style="vertical-align: top;"> <p>Sales transaction on goods and services performed online that fulfilled the following criteria:</p> <p>a. Using electronic / internet network for the purpose of making and receiving orders.</p> <p>b. Payment and delivery of goods or services can be done online or offline.</p> </td> <td style="vertical-align: top;"> <p>a. Business that use:</p> <p>i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram, and etc.</p> <p>ii. e-Commerce Platform e.g.: Lazada, Shopee, Zalora, e-Bay, and etc.</p> <p>iii. e-Commerce website</p> <p>iv. Other mediums that not mentioned above.</p> <p>b. Online service providers / consultations such as online learning, health consultations and lifestyle, ebook services and others. ____ (e.g.: www.doctoroncall.com.my/)</p> </td> </tr> <tr> <td style="vertical-align: top;">2. App stores/ play stores/ website</td> <td style="vertical-align: top;">a. Provider of Apps Store / Play Store / website that enable the user to</td> <td style="vertical-align: top;">a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.</td> </tr> </tbody> </table>	e-Commerce Business Model	Descriptions	Examples	1. Perform transactions for the sale of goods or services through online.	<p>Sales transaction on goods and services performed online that fulfilled the following criteria:</p> <p>a. Using electronic / internet network for the purpose of making and receiving orders.</p> <p>b. Payment and delivery of goods or services can be done online or offline.</p>	<p>a. Business that use:</p> <p>i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram, and etc.</p> <p>ii. e-Commerce Platform e.g.: Lazada, Shopee, Zalora, e-Bay, and etc.</p> <p>iii. e-Commerce website</p> <p>iv. Other mediums that not mentioned above.</p> <p>b. Online service providers / consultations such as online learning, health consultations and lifestyle, ebook services and others. ____ (e.g.: www.doctoroncall.com.my/)</p>	2. App stores/ play stores/ website	a. Provider of Apps Store / Play Store / website that enable the user to	a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.
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2. App stores/ play stores/ website	a. Provider of Apps Store / Play Store / website that enable the user to	a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.									

			<p>subscribe, place order or generate income through the online platform.</p> <p>b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online.</p>	<p>b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.</p>
		3. Online advertising	<p>Using the Internet as an advertising medium for promoting products or services to customers.</p>	<p>a. Advertisers and search engine ads e.g.: Google AdSense, Facebook Ads, Blog, Instagram Ads, and etc.</p> <p>b. Users that generate income through the online platform e.g.: Youtube, Tik Tok, Facebook, Instagram paid review, online games, and etc.</p>
		4. Cloud computing	<p>Provision of standardised, configurable, on-demand, online computer services which can include computing, storage, software, data management, using shared physical and virtual resources. Users can access the services using various types of device provided that they have internet connection.</p>	<p>a. Infrastructure-as-a-service e.g.: Amazon Web Services, Windows Azure, Google Compute Engine, Rackspace Open Cloud IBM SmartCloud Enterprise and etc.</p> <p>b. Platform-as-a-service e.g.: Window Azure, Google App Engine, Force.com and etc.</p> <p>c. Content-as-a-service e.g.: Spotify, Netflix and etc.</p> <p>d. Data-as-a-service e.g.: BrightPlanet DaaS Platform, ATTOM Daas Platform, Third Eye</p>

	<p>Partners' Benefits Amount of benefits received by the partners such as benefit of motor vehicles, salaries, travelling and so forth.</p> <p>Balancing Charge Balancing charge is a charge equal to the amount of the excess of disposal value over the residual expenditure. This charge is restricted to the amount of actual allowance already given. (Balancing charge = Disposal value - Residual expenditure)</p> <p>Balancing Allowance An allowance equal to the amount of the excess of residual expenditure over the disposal value. (Balancing allowance = Residual expenditure - Disposal value)</p> <p>Capital Allowance This is granted instead of depreciation and the rate of allowance depends on the type of relevant asset.</p> <p>Increased Exports Allowance for Qualifying Services Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57], Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275] and Income Tax (Exemption) (No. 6) 2020 [P.U. (A) 373/2020] to determine the eligibility.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>If there is more than one business / partnership source, list out on attachment as per the format for Business 1 / Partnership 1 pertaining to each business / partnership, and submit together with the Form P.</p> </div>							
A13	<p>Income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022</p>	<p>Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Income from outside Malaysia received in Malaysia which has been taxed either with withholding tax or income tax outside Malaysia is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>This item to be filled in by residents that received business / partnership income sources outside Malaysia received in Malaysia effective from 1 July 2022.</p> <table border="1" data-bbox="435 1423 1531 1915"> <tr> <td data-bbox="435 1423 792 1717">Business (A13a) / Partnership (A13b) Identification</td> <td data-bbox="792 1423 1531 1717"> <p>If has more than two (2) business / partnership, enter the total amount of statutory incomes from business 3 / partnership 3 and so forth into item 'Business 3 and so forth' / Partnership 3 and so forth'.</p> <p>For 'Business 3 and so forth' / Partnership 3 and so forth', kindly list out separately as per format of Business 1 / Partnership 1 and keep it for future reference / examination if required.</p> </td> </tr> <tr> <td data-bbox="435 1717 792 1875">Business Code</td> <td data-bbox="792 1717 1531 1875"> <p>Business code for the relevant business is obtainable in Appendix G.</p> <p>Enter the business code according to the type of business conducted outside Malaysia.</p> </td> </tr> <tr> <td data-bbox="435 1875 792 1915">Country</td> <td data-bbox="792 1875 1531 1915">Refer Appendix E for the country code.</td> </tr> </table>	Business (A13a) / Partnership (A13b) Identification	<p>If has more than two (2) business / partnership, enter the total amount of statutory incomes from business 3 / partnership 3 and so forth into item 'Business 3 and so forth' / Partnership 3 and so forth'.</p> <p>For 'Business 3 and so forth' / Partnership 3 and so forth', kindly list out separately as per format of Business 1 / Partnership 1 and keep it for future reference / examination if required.</p>	Business Code	<p>Business code for the relevant business is obtainable in Appendix G.</p> <p>Enter the business code according to the type of business conducted outside Malaysia.</p>	Country	Refer Appendix E for the country code.
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		Gross Income	Determine the amount of gross income from the source of business / partnership income outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.
		Divisible Income / Apportionment Of Adjusted Income	Determine the amount of divisible income / apportionment of adjusted income from the source of business / partnership income outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.
		Amount Of Tax Charged In The Country Of Origin	Fill in the amount of tax charged in the country of origin where the income is derived. Residents must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.
A14	Income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022	<p>Effective from 1 January 2022, all income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer to Guidelines Related To Tax Treatment For Income From Sources Outside Malaysia Received In Malaysia (Amended) (LHDNM.AG.600-1/7/3)</p> <p>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. Effective from 1 July 2022, the normal tax rate is applicable.</p>	
		Gross Income	Determine the amount of gross income from the source of business and partnership income outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.
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PART B:		OTHER INCOME	
B1	Interest from sources in Malaysia	Interest is money paid for the use of money or the creditor's share of the profit which the borrower or the debtor is presumed to make from the use of the money. Gross income from interest must be declared when it first becomes receivable in the relevant period.	
	Discounts from sources in Malaysia	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.	

B2	Rents from sources in Malaysia	Rental received in respect of houses, shophouses, land, plant, machines, furniture, and other similar assets. Amount from Working Sheet HK-4.
	Royalties from sources in Malaysia	<p>'Royalty' includes any sums paid as consideration for, or derived from:</p> <ul 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 are to be used or reproduced in Malaysia, or other like property or rights; c) the 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: <ul 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 mentioned in paragraph (a), (b) or (c). <p>Amount H from Working Sheet HK-5.</p>
B3	Other income not listed from sources in Malaysia	Other income not included in the above category.

Tax deduction under Sect. 110 (Others)	<p>For claim on Section 110 (Others) tax deduction in respect of income in item B1 / B2 / B3, please refer to the following explanatory notes:-</p> <p><u>Sect. 110 (Others)</u></p> <p>Compute by using Working Sheet HK-6.</p> <p>Amount B from 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>												
B4	Additions pursuant to paragraph 43(1)(c) from sources in Malaysia	<p>The following earnings / proceeds are deemed income and must be taken into account as aggregate income:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Earnings / proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967. <input type="checkbox"/> These earnings / proceeds are taken into account in the tax computation if claims for such expenditure have previously been made. <input type="checkbox"/> Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 of ITA 1967 for computing the amount of income to be included as aggregate income. <input type="checkbox"/> Computations must be properly kept for examination. 											
B5	Income from sources outside Malaysia received in Malaysia effective from 01.07.2022	<p>Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Income from outside Malaysia received in Malaysia which has been taxed either with withholding tax or income tax outside Malaysia is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>This item to be filled in by resident that received other statutory income sources outside Malaysia received in Malaysia effective from 1 July 2022 including dividend, interest, discount, rent, royalty and other income</p> <table border="1" data-bbox="438 1270 1531 1423"> <tr> <td data-bbox="438 1270 792 1423">Types of Income</td> <td data-bbox="795 1270 1136 1423"> a) Dividends b) Interest c) Discounts d) Rents </td> <td data-bbox="1140 1270 1531 1423"> e) Royalties f) Premiums g) Other Income </td> </tr> </table> <table border="1" data-bbox="438 1428 1531 1474"> <tr> <td data-bbox="438 1428 792 1474">Country</td> <td data-bbox="795 1428 1531 1474">Refer Appendix E for the country code.</td> </tr> </table> <table border="1" data-bbox="438 1478 1531 1631"> <tr> <td data-bbox="438 1478 792 1631">Gross Income</td> <td data-bbox="795 1478 1531 1631"> Determine the amount of other income from outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item. </td> </tr> </table> <table border="1" data-bbox="438 1635 1531 1789"> <tr> <td data-bbox="438 1635 792 1789">Divisible Income</td> <td data-bbox="795 1635 1531 1789"> Determine the amount of divisible other income from the source outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item. </td> </tr> </table> <table border="1" data-bbox="438 1793 1531 1900"> <tr> <td data-bbox="438 1793 792 1900">Amount Of Tax Charged In The Country Of Origin</td> <td data-bbox="795 1793 1531 1900">Fill in the amount of tax charged in the country of origin where the income is derived. Residents must keep income-related documents, notices of assessment or</td> </tr> </table>	Types of Income	a) Dividends b) Interest c) Discounts d) Rents	e) Royalties f) Premiums g) Other Income	Country	Refer Appendix E for the country code.	Gross Income	Determine the amount of other income from outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.	Divisible Income	Determine the amount of divisible other income from the source outside Malaysia remitted to Malaysia. Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.	Amount Of Tax Charged In The Country Of Origin	Fill in the amount of tax charged in the country of origin where the income is derived. Residents must keep income-related documents, notices of assessment or
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B6	Income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022	<p>Effective from 1 January 2022, all income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer to Guidelines Related To Tax Treatment For Income From Sources Outside Malaysia Received In Malaysia (Amended) (LHDNM.AG.600-1/7/3)</p> <p>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. Effective from 1 July 2022, the normal tax rate is applicable.</p> <p>This item to be filled in by resident that received other statutory income sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 including dividend, interest, discount, rent, royalty and other income.</p>	
		Gross Income	<p>Determine the amount of other income from outside Malaysia remitted to Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>
		Amount Of Tax Charged In The Country Of Origin	<p>Fill in the amount of tax charged in the country of origin where the income is derived. Residents must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>
PART C: DIVISIBLE EXPENSES / GIFTS / CLAIMS			
C1	Qualifying prospecting expenditure – Schedule 4	<p>Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed.</p> <p>Refer to paragraph 44(1)(b) and Schedule 4 ITA 1967 regarding the eligibility to claim.</p> <p>The computation must be properly kept for examination.</p>	
DONATIONS AND GIFTS			
Contribution in fighting against the COVID-19 pandemic			
<p>Tax deductions on contribution and donation in cash or in kind to fight the COVID-19 pandemic. For classification purpose, please refer to the LHDNM Official Portal, https://www.hasil.gov.my > Quick Links > FAQs PKP 3.0 > Frequently Ask Question On Contribution / Donation.</p>			
C2	Gift of money to the Government / State Government / local authority	<p>Gift of money to the Government, a State Government, or a local authority.</p> <p>Subsection 44(6) of ITA 1967.</p>	

C3	Gift of money to approved institutions / organisations / funds	Gift of money to institutions / organisations / funds approved by the Director General of Inland Revenue. Subsection 44(6) and proviso, ITA 1967
C4	Gift of money for any sports activity approved by Minister of Finance	Gift of money for any sports activity approved by the Minister of Finance. Subsection 44(11B) and proviso, ITA 1967
C5	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance. Subsection 44(11C) and proviso, ITA 1967
C6	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). Subsection 44(11D) and proviso, ITA 1967
C7	Gift of artefacts / manuscripts / paintings to the Government or State Government	Gift of artefacts, manuscripts or paintings to the Government or State Government will be based on the value determined by the Department of Museums Malaysia or the National Archives. Subsection 44(6A) of ITA 1967.
C8	Gift of money for the provision of library facilities or to libraries (Restricted to RM20,000)	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 the ITA in computing the adjusted income from business. Subsection 44(8) of ITA 1967.

C9	Gift of paintings to the national art gallery or any state art gallery	The value of any gift of painting to be determined by the National Art Gallery or any state art gallery. Subsection 44(11) of ITA 1967.
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PART D: INCENTIVE CLAIM

D1	Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967	<p>Use the claim codes (Appendix D) which can be obtained from the LHDNM Official Portal: https://www.hasil.gov.my > Forms > Download Forms > Non-Company & Non-Individual > Computation Guide & Other Information.</p> <p>These claims are divided into four (4) categories as follows:</p> <ol style="list-style-type: none"> Special deduction Further deduction Double deduction Incentive under paragraph 127(3)(b) of Income Tax Act 1967 <p>Select a code from the list of incentives provided for the above categories of claims, and enter the amount.</p> <p>For expenditure categorised as 'further deduction', the amount to be entered in this section is the amount of deduction claimed in addition to the original expenditure claimed in the accounts.</p> <p>Paragraph 127(3)(b) of ITA 1967</p> <p>Exemption given by the Minister of Finance to any class of persons from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <p>Terus Maju Partnership claimed the following incentives:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Subject</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>225</td> <td>Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant</td> <td>12,000</td> </tr> <tr> <td>532</td> <td>Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate</td> <td>20,000</td> </tr> </tbody> </table> <p>Complete item D1 as follow:</p> <table border="1"> <thead> <tr> <th>Claim Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>225</td> <td>0</td> <td>12,000</td> <td>12,000</td> <td>0</td> </tr> <tr> <td>532</td> <td>0</td> <td>20,000</td> <td>20,000</td> <td>0</td> </tr> </tbody> </table>	Code	Subject	Amount	225	Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant	12,000	532	Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate	20,000	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	225	0	12,000	12,000	0	532	0	20,000	20,000	0
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225	0	12,000	12,000	0																						
532	0	20,000	20,000	0																						

D2	Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967	<p>Paragraph 127(3A) ACP 1967</p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <table border="1" data-bbox="467 451 1533 615"> <thead> <tr> <th>Incentive Approval No.</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/2020</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CPXXXX/2020	0	45,000	45,000	0
Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward								
CPXXXX/2020	0	45,000	45,000	0								

PART E: PARTICULARS OF WITHHOLDING TAXES	
Made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F	<p>Enter '1' in the box for 'Yes' if the company made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B, and 109F. Enter '2' in the box for 'No' if not relevant.</p> <p>Working Sheet HK-11 can be used as a guide for record-keeping.</p> <p>The types of withholding tax are as follows:</p> <hr/> <p>Withholding tax under section 107A</p> <p>Total gross amount paid Gross amount in respect of services under a contract paid to non-resident contractors pursuant to the provision of section 107A of ITA 1967.</p> <hr/> <p>Tax withheld and remitted to LHDNM: 10% of gross amount [paragraph 107A(1)(a) ITA 1967]</p> <p>Plus 3% of gross amount [paragraph 107A(1)(b) ITA 1967] <i>(Rules and procedures for payment as set out by LHDNM must be complied).</i></p> <hr/> <p>Withholding tax under section 109</p> <p>Total gross amount paid Gross amount of interest or royalties paid to non-resident persons.</p> <p><u>Rates of tax according to Part II, Schedule 1 of ITA 1967:</u> Interest – 15% of gross amount Royalty – 10% of gross amount or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F for the list of countries which have DTA with Malaysia.</p>

		<p>Withholding tax under section 109A</p> <p>Total gross amount paid Gross amount of remuneration or other income in respect of services performed or rendered in Malaysia paid to a non-resident public entertainer.</p> <p><u>Rate of tax as per Part II, Schedule 1 of ITA 1967:</u> 15% of gross amount.</p>
		<p>Withholding tax under section 109B</p> <p>Total gross amount paid Gross amount of special classes of income paid to non-resident persons – section 4A of ITA 1967.</p> <p><u>Rate of tax according to Part V, Schedule 1 of ITA 1967:</u> 10% of gross amount or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F for the list of countries which have DTA with Malaysia.</p>
		<p>Withholding tax under section 109F</p> <p>Total gross amount paid Total gross of gains or profits derived from Malaysia falling under paragraph 4(f) of ITA 1967 which is paid to non-resident persons.</p> <p><u>Rate of tax according to Part XIII, Schedule 1 of ITA 1967:</u> 10% of gross amount</p>
PART F:		PARTICULARS OF PARTNERSHIP
F1 – F10		Fill in relevant information in the boxes provided.
F1	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter '1' if there is / are financial account(s) at a financial institution(s) outside Malaysia or '2' if there is none / not relevant. 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> <p>i) Depository Accounts</p> <ul style="list-style-type: none"> • Savings account, current account and other deposit accounts.

		<p>ii) Custodial Accounts</p> <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. <p>iii) Cash Value Insurance Contracts</p> <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. <p>iv) Annuity Contracts</p> <p>A contract:</p> <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 payments for a term of years. <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, http://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</p>
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PART G: PARTICULARS OF PARTNERS

G1	<p>Item G1 is specifically for the particulars of the precedent partner.</p> <p>(a) Enter the name of the precedent partner.</p> <p>(b) Country where the partner is resident. Please use the country code provided on page 21 of this explanatory notes or Appendix E.</p> <p>Example : If the country of residence is Malaysia, enter the country code 'MY'.</p> <div style="text-align: center;"> <table border="1" style="display: inline-table;"> <tr> <td style="padding: 2px 5px;">M</td> <td style="padding: 2px 5px;">Y</td> </tr> </table> </div>	M	Y
M	Y		

(c) Fill in the following information:

(i) Identity card / passport / partnership / company registration number in the relevant box. Delete whichever is not relevant.

(ii) Identification Tax No. (TIN), enter IG, C, etc (whichever is relevant) in the first 2 boxes, followed by the income tax number in the boxes provided.

Example: i) **IG 03443217010**

I	G	Income tax no.:								
IG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN										
0	3	4	4	3	2	1	7	0	1	0

ii) **C 01234567810**

C	Income tax no.:									
IG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN										
0	1	2	3	4	5	6	7	8	1	0

The implementation of TIN take effect on 1 January 2022 according to the new provision under section 66A of the ITA 1967. Any individual taxpayer who was assigned an income tax number prior to or on 1 January 2022, will be deemed to have a TIN automatically.

Effective 18 May 2021, LHDNM has implemented a new prefix for individual taxpayers, changing from SG and OG to IG. This change will not alter taxpayers' existing individual income tax number.

(d) Fill in relevant information:

(i) Date of appointment in partnership as new partner in the current year.

(ii) Date of cessation from partnership as outgoing partner in the current year.

Enter the last date of the change if the partner's appointment in or cessation from the partnership occurs a few times in the current year.

(e) Fill in relevant information:

(i) Enter the partner's **share** divided accordingly as determined by the partnership.

Example: Partner A received **2/3** share of income.

whereby '2' is the **partner's share** and '3' is the partnership's **basis of apportionment**.

Enter partner A's share in the box as follows.

(i)

			2	.		
--	--	--	---	---	--	--

(ii) Enter the **number(s)** pertaining to the type of benefit received by the partner in the boxes provided.

Example: Partner A received commission and benefit of motor vehicle from the partnership.

(ii)

1	3	
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(f) Statutory income / adjusted loss (main business only)

The computation of statutory business income:

Business (main)

f(i) :	(A) Divisible income / loss (Amount from item A1 Form CP30)	XXXXX
	Add:	
	(B) Partner's Benefits (Amount from item A12 Form CP30)	___XXX
	(C) Adjusted income (Amount from item A13 Form CP30). If adjusted loss, enter '0' and proceed the computation for items D to I.	XXXXX
	Add:	
	(D) Balancing charge (Amount from item A14 Form CP30)	___XX
	(E) Total (C + D)	XXXXX
	Less:	
	(F) Balancing allowance and Capital allowance (Amount from item A15 Form CP30, restricted to the amount in item E)	___XX
	(G) Statutory income (E – F)	<u>XXXXX</u>
	If entitled to claim Increased Exports Allowance for Qualifying Services, proceed to compute as follows:	
	Less:	
	(H) Increased Exports Allowance for Qualifying Services claimed (Amount from item A16 Form CP30)	___XX
	(I) Statutory income after deduction of Increased Exports Allowance for Qualifying Services (G – H)	<u>XXXXX</u>
f(ii) :	If amount from item A13 Form CP30 is adjusted loss, enter the adjusted loss amount in f(ii).	

G2 Fill relevant information for the second partner and so forth in the boxes from item G2 to item G6 (if any) as per format G1.

G6 Submit attachment(s) if the number of partners exceed six (6) persons.

PART H: FINANCIAL PARTICULARS OF PARTNERSHIP

H1	Business code	Use the business code (refer to Appendix G) for the main business only. Where there is more than one main business, fill in the business code for the business with the highest turnover.
H1A	Type of business activity	Specify the type of activity of the business concerned in the box provided.
H2	Sales or turnover	Gross amount including accrued income from sales, fees and other receipts.
H3	Opening stock	Opening stock of finished goods as per Trading Account.

H4	Purchases and cost of production	<input type="checkbox"/> Total gross amount of purchases minus discounts and rebates received. <input type="checkbox"/> Cost of production as per Manufacturing Account.
H5	Closing stock	Closing stock of finished goods as per Trading Account.
H6	Cost of sales	Amount from (H3 plus H4 minus H5). Enter '0' if none.
H7	GROSS PROFIT / LOSS	H2 minus H6.
H8	Other businesses	Gross business income from sources other than H1.
H9 – H11	Dividends, Interest and discounts, Rents, royalties and premiums	Gross income from the relevant source.
H12	Other income	Sum of gross income from other non-business sources not listed above.
H14	Loan interest	Total expenditure on interest excluding interest on hire-purchase and lease.
H15 – H22	Expenses	Amount as per Profit and Loss Account.
H23	Other expenses	Amount as per Profit and Loss Account.
H25	NET PROFIT / LOSS	Net Profit or Loss as per Profit and Loss Account.
H26	Non-allowable expenses	Amount from item F1 Working Sheet HK-1A or HK-1F.
H27 – H30	Fixed assets	Net book value as per Balance Sheet.
H32	Investments	Cost of investments and fixed deposits.
H33 – H44	Current assets and liabilities	Amount as per Balance Sheet.
H45 – H49	Partnership equity	Balance as per Balance Sheet.

PART J: PRECEDING YEARS INCOME NOT DECLARED	
J1 – J2	Income received in respect of any earlier year not previously declared.
PART K: DISPOSAL OF REAL PROPERTY SUBJECT TO REAL PROPERTY GAINS TAX PROVISION 1976	
K1	<p>Disposal of asset under the Real Property Gains Tax Act 1976</p> <p>Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' in the box for 'Yes' if there is disposal of asset, and also complete item K2. Enter '2' for 'No' if not applicable.</p>
K2	<p>Disposal declared to LHDNM</p> <p>Enter '1' in the box if the disposal has been declared to LHDNM or '2' if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available at the LHDNM Official Portal, https://www.hasil.gov.my.</p>
PART L: PARTICULARS OF CP30	
L1 – L2	<p>The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner.</p> <p>If L1 = 1 (Yes), state the issue date of the original CP30.</p> <p>The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change in the distribution of partnership income.</p> <p>State which amendment and its date of issue.</p>
DECLARATION	
<p>If the return form is not affirmed and 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. Action under paragraph 120(1)(d) shall be taken for late resubmission of the return form to LHDNM.</p>	
PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM	
<ul style="list-style-type: none"> • Tax agent's approval no. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967. • This section has to be completed, affirmed and duly signed by the tax agent who completes this return form. 	

CP30:**APPORTIONMENT OF PARTNERSHIP INCOME**

The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

Please detach the Form CP30 which is attached to the Form P and use it as a sample to prepare Form CP30 for each partner.

In case of any change to the Form P, the precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner to inform of any change in the distribution of partnership income.

PARTICULARS OF PARTNERS

1 Enter all the partners' information in the relevant boxes as in Part G of the Form P.

– **Share and Basis of apportionment**

6 State each partner's share in their respective Form CP30.

Example:

a) Partner A received 2/3 share of income.

Enter partner A's share / basis of apportionment in the boxes below:

Share Basis of apportionment

b) Partner A received 25% share of income.

Enter partner A's share / basis of apportionment in the boxes below.

Share Basis of apportionment

Original Apportionment and Amended Apportionment

Please enter 'X' in the box for 'Amended Apportionment' if there is any change in the distribution of partnership income due to any partner's appointment in or cessation from the partnership.

Amendment No. -

This item is to be completed only if there is any amendment to the original CP30 already issued for the current year.

PART A:**APPORTIONMENT OF BUSINESS INCOME / LOSS**

A1 Fill relevant information in the boxes provided.

– **Divisible income/loss**

A21 Amount from ítem A2 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$

Example : $\text{RM } 55,000 \times \frac{2}{5} = \text{RM } 22,000$

Partner's benefits

Items A2 to A11 whichever is relevant only, are to be completed if the partner received the benefits for the current year.

A22	Fill in the information related to income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022
A23	Fill in the information related to income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022

PART B: APPORTIONMENT OF OTHER INCOME

B1	Fill relevant information in the boxes provided.
–	Computation of other divisible income for each partner.
B4	Example: Amount from ítem B1 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$
B5	Fill in the information related to other income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022
B6	Fill in the information related to other income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia for the period from 01.01.2022 – 30.06.2022

PART C: APPORTIONMENT OF EXPENSES / GIFTS / CLAIMS

C1	Computation of divisible expenses / gifts / claims for each partner.
–	Example : Amount from ítem C3 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$
C5	

PART D: APPORTIONMENT OF PRECEDING YEARS INCOME NOT DECLARED

D1	Computation of divisible income received in respect of any earlier year not previously declared.
–	Example : Amount from ítem J1 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$
D2	

COUNTRY CODE

The following are some of the country codes for selection. Please refer to **Appendix E** for the full list if country is not listed below.

Country	Code	Country	Code	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