**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**JABATAN DASAR PERCUKAIAN**

**TUNTUTAN POTONGAN KHAS (POTONGAN DUA KALI) PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN DI BAWAH SEKSYEN 34A AKTA CUKAI PENDAPATAN 1967**

***CLAIM FOR DOUBLE DEDUCTION ON RESEARCH AND DEVELOPMENT EXPENDITURE UNDER***

***SECTION 34A OF THE INCOME TAX ACT 1967***

1. **Sila gunakan Borang 2 ini bagi tuntutan potongan dua kali bagi perbelanjaan penyelidikan dan pembangunan (R&D) di bawah seksyen 34A Akta Cukai Pendapatan 1967 (ACP) (selepas sijil kelulusan dikeluarkan).**

*Please complete this form Borang 2 for an application to claim a double deduction on research and development (R&D) expenditure under section 34A of the Income Tax Act 1967 (ITA) for each year of assessment (after the issuance of the certificate of approval).*

1. **Sebarang aktiviti R&D hendaklah memenuhi definisi baharu R&D di bawah seksyen 2 ACP yang telah dipinda berkuatkuasa pada 28hb Disember 2018.**

*All R&D activities must fulfill the new definition of R&D under section 2 ITA which was amended effective 28th December 2018.*

1. **Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D, Bahagian I- Aktiviti R&D Yang Layak; dan**

*Public Ruling No.5/2020 titled Tax Treatment of Research & Development Expenditure, Part I – Qualifying Research & Development Activity;*

1. **Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D,**

**Bahagian II- Potongan Khas**

*Public Ruling No.10/2021 titled Tax Treatment of Research & Development Expenditure, Part II – Special Deductions*

1. **Tarikh akhir pengemukaan Borang 2 yang lengkap oleh syarikat adalah:**

*Deadline for submission of the completed Borang 2 is as follows:*

1. **Sijil kelulusan dikeluarkan sebelum tarikh akhir mengemukakan Borang Nyata Cukai Pendapatan (BNCP)**

*Certificate of approval issued before the deadline of submission of Income Tax Return Form (ITRF).*

**Borang 2 dihantar pada tarikh yang sama mengemukakan BNCP**

*Borang 2 is submitted on the same date of submission of the relevant ITRF*

1. **Sijil kelulusan dikeluarkan selepas tarikh akhir mengemukakan BNCP**

*Certificate of approval issued after the deadline of submission of ITRF*

**Borang 2 dihantar tidak lebih dari tempoh tiga (3) bulan dari tarikh sijil kelulusan dikeluarkan oleh KPHDN.**

*Borang 2 is submitted not more than three (3) months from the date the certificate of approval is issued by the DGIR.*

1. **Salinan asal borang ini hendaklah dilengkapi dan disimpan bersama – sama dokumen asal oleh pihak yang menuntut bagi tujuan audit.**

*The original copy of the completed form together with the original copies of the substantiating documents must be kept by the applicant for audit purposes.*

1. **Salinan kedua borang ini (tanpa dokumen sokongan) hendaklah dikemukakan kepada Jabatan Dasar Percukaian, Lembaga Hasil Dalam Negeri seperti di alamat berikut:**

*The second copy of this form (without supporting documents) must be submitted to the Tax Policy Department, Inland Revenue Board at the following address:*

*Ketua Pengarah Hasil Dalam Negeri*

*Jabatan Dasar Percukaian*

*Aras 17 Menara Hasil Cyberjaya*

*Persiaran Rimba Permai*

*63000 Cyber 8, Cyberjaya Selangor*

*[up: Pengarah Jabatan Dasar Percukaian]*

**BAHAGIAN A : MAKLUMAT ASAS**

**PART A : GENERAL INFORMATION**

|  |  |
| --- | --- |
| 1. **Nama Pemohon/ Syarikat**   *Name of Applicant/ Company* |  |
|  |  |
| 1. **Nombor Rujukan**   *Reference Number*  LHDN.AG(S).600-12/1/15 –  **(Jika Ada)** *(if Any)* |  |
|  |  |
| 1. **Nombor Pengenalan Cukai**   *Tax Identification Number* |  |
|  |  |
| 1. **Pejabat LHDNM yang mengendalikan fail pembayar cukai**   *IRBM office handling taxpayer’s file* |  |
|  |  |
| 1. **Tahun Taksiran**   *Year of Assessment* |  |
|  |  |
| 1. **Tempoh Asas**   *Basis Period* |  |
|  |  |
|  |  |

1. **Senaraikan nama projek penyelidikan dan pembangunan yang telah mendapat kelulusan Kementerian Kewangan/Lembaga Hasil Dalam Negeri Malaysia dan amaun yang dituntut untuk potongan dua kali dalam jadual di bawah ini:**

*List the R&D project that has been granted approval by the Ministry of Finance/Inland Revenue Board Malaysia and the amount claimed for double deduction in the table below:*

|  |  |  |  |
| --- | --- | --- | --- |
| **Tajuk Projek**  *Title of Project* | **Tarikh Kelulusan**  *Date of approval* | **Tempoh Kelulusan**  *Period of Approval* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount of Expenditure Claimed (RM)* |
|  |  |  |  |

**BAHAGIAN B : PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN YANG DILAKUKAN**

***PART B : R&D EXPENDITURE INCURRED***

|  |  |
| --- | --- |
| 1. **Tajuk Projek**   *Title of the Project* |  |
| 1. **Rumusan perbelanjaan yang telah dilakukan**   *Summary of expenditure incurred* | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Butiran**  *Items* | **Tahun 1**  *Year 1* | **Tahun 2**  *Year 2* | **Tahun 3**  *Year 3* |
| **Bahan mentah**  Raw material |  |  |  |
| **Kos tenaga manusia**  *Manpower cost* |  |  |  |
| **Perkhidmatan teknikal di Malaysia**  *Technical services in Malaysia* |  |  |  |
| **Perkhidmatan teknikal di luar Malaysia**  *Technical services outside Malaysia* |  |  |  |
| **Kos perjalanan**  *Travelling cost* |  |  |  |
| **Kos pengangkutan**  *Transportation cost* |  |  |  |
| **Kos penyelenggaraan**  *Maintenance cost* |  |  |  |
| **Sewaan peralatan /bangunan**  *Rental of equipment/ building* |  |  |  |
| **Lain – Lain**  *Others* |  |  |  |
| **Jumlah (RM)**  *Total (RM)* |  |  |  |

1. **Bahan Mentah**

*Raw material*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tarikh Perbelanjaan Dilakukan**  *Date Expenditure Incurred* | **Nama Bahan**  *Name of Material* | **Cara Digunakan Dalam R&D**  *How It Is Used In The R&D* | **Kuantiti Digunakan Dalam R&D**  *Quantity Used In R&D* | **Amaun Perbelanjaan Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |

1. **Tenaga manusia dalam projek**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Nama**  *Name* | **Warganegara**  *Citizenship* | **Jawatan**  *Position* | **Kelayakan & Pengalaman**  *Qualification & Experience* | **Tanggungjawab Kerja Dalam**  **R&D**  *Job Responsibility In R&D* | **Gaji Asas (RM)**  *Basic Salary (RM)* | **Peratusan Bahagian (%) Masa Kerja Untuk Penyelidikan dan Pembangun-an**  *Percentage Of Time (%) Allocated For R&D* | **Gaji Sebenar Dituntut (RM)**  *Actual Salary Claimed (RM)* |
|  |  |  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | | | | |  |

*Manpower in project*

**Bagi tenaga manusia yang tidak melibatkan diri secara sepenuh masa dalam R&D, Helaian Masa (Lampiran 1) hendaklah disediakan**

*For manpower not involved in R&D on a full-time basis, a Time Sheet (Appendix 1) must be prepared*

1. **Perkhidmatan teknikal (contoh : ujian, analisa data ,dll)**

*Technical services (examples: tests, data analysis, etc)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tarikh Perbelanjaan Dilakukan (RM)**  *Date Of Expenditure Incurred (RM)* | **Nama & Alamat Agensi/Individu Yang Memberi Perkhidmatan Teknikal (RM)**  *Nama & Address Of Agency/ Individual Which Provides The Technical Services (RM)* | **Jenis Perkhidmatan Teknikal Yang Diperolehi (RM)**  *Type Of Technical Services Obtained (RM)* | **Aplikasi Khidmat Teknikal Dalam R&D (RM)**  *Application Of The Technical Service In R&D (RM)* | **Amaun Perbelanjaan Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |

1. **Kos perjalanan dan elaun harian:**

*Travelling cost and daily allowance*

**6.1 Kos perjalanan yang berkaitan dengan lawatan ke tapak R&D.**

*Travelling cost related to visiting R&D stations*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tarikh & Jangka Masa Lawatan**  *Date & Duration Of Visit* | **Lokasi**  *Location* | **Pegawai Yang Membuat Lawatan**  *Name Of Officer Who Visited The Research Station* | **Aktiviti Yang Dijalankan Di Tapak Penyelidikan**  *Activity Carried Out At The Research Station* | **Perbelanjaan Perjalanan Yang Dituntut (RM)**  *Travelling Cost Claimed (RM)* | **Elaun Harian Yang Dituntut (RM)**  *Daily Allowance Claimed (RM)* |
|  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |  |

**6.2 Perjalanan yang berkaitan dengan menghadiri kursus/seminar**

*Travelling related to attending courses/seminars*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Tarikh & Jangka Masa Kursus/ Seminar**  *Date & Duration Of Course/ Seminar* | **Tajuk & Kandungan Kursus / Seminar**  *Title & Course Content Of The Course / Seminar* | **Nama Pegawai Yang Hadiri Kursus & Seminar**  *Name Of The Officer Who Attended The Course / Seminar* | **Nama Penganjur Dan Tempat Diadakan**  *Name Of The Organiser And The Venue Of The Course/ Seminar* | **Aplikasi Dalam R&D**  *Application In R&D* | **Kos Perjalanan (RM)**  *Travelling Cost (RM)* | **Fi Kursus (RM)**  *Course Fees (RM)* | **Elaun Harian (RM)**  *Daily Allowance (RM)* |
|  |  |  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | | |  |  |  |

1. **Kos pengangkutan bahan-bahan yang digunakan dalam R&D**

*Cost of transportation of materials used in the R&D*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tarikh**  *Date* | **Destinasi**  *Destination* | **Nama Bahan**  *Name Of Material* | **Aplikasi Dalam Penyelidikan**  *Application in the Research* | **Kuantiti Dibeli**  *Quantity Purchased* | **Peratusan (%) Untuk Kegunaan Penyelidikan dan Pembangunan**  *Percentage (%) Used In R&D* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | | | |  |

1. **Kos penyelenggaraan**

*Maintenance cost*

**8.1 Kos langsung bagi penyelenggaraan kenderaan yang digunakan dalam R&D**

*Direct cost of maintenance of vehicle used in the R&D*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tarikh**  *Date* | **Jenis Kenderaan & Nombor Pendaftaran**  *Type Of Vehicle & Registration Number* | **Peratus Digunakan Untuk R&D**  *Percentage Used For R&D* | **Jenis Penyelenggaraan**  **Yang Dibuat**  *Type Of Maintenance Carried Out* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |

**8.2 Kos langsung bagi penyelenggaraan bangunan yang digunakan dalam R&D**  *Direct cost of maintenance of building used in the R&D*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tarikh**  *Date* | **Alamat Bangunan**  *Address Of The Building* | **Peratus (%) Digunakan Untuk R&D**  **(Mengikut Ruang Lantai)**  *Percentage (%) Used For R&D (By Floor Space)* | **Jenis Penyelenggaraan**  **Yang Dibuat**  *Type Of Maintenance*  *Carried Out* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |

**8.3 Kos langsung bagi penyelenggaraan peralatan/jentera yang digunakan dalam R&D**

*Direct cost of maintenance of equipment/machinery used in the R&D*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tarikh**  *Date* | **Jenis Peralatan/ Jentera**  *Type Of Equipment/ Machinery* | **Cara Digunakan Dalam R&D**  *How It Is Used In The R&D* | **Jenis Penyelenggaraan Yang Dibuat**  *Type Of Maintenance*  *Carried Out* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | |  |

1. **Sewa bangunan, peralatan/jentera, kenderaan bermotor yang digunakan dalam penyelidikan**

*Rental building, equipment/machinery, motor vehicle used in the research*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Alamat Bangunan; Jenis Peralatan/ Jentera; Jenis Kenderaan Bermotor & Nombor Pendaftaran**  *Address Of The Building; Type Of Equipment/ Machinery; Type Of Motor Vehicle & Registration Number* | **Nama & Alamat Pemberi Sewa**  *Name & Address Of The Lessor* | **Aplikasinya Dalam Penyelidikan dan Pembangunan**  *Its Application In The R&D* | **Sewa/Bulan (RM)**  *Rental Per Month (RM)* | **Peratusan Digunakan Dalam Penyelidikan dan Pembangunan**  *Percentage Used For R&D* | **Amaun Perbelanjaan Yang Dituntut (RM)**  *Amount Of Expenditure Claimed (RM)* |
|  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | | |  |

1. **Perbelanjaan lain**

*Other expenditure*

|  |  |  |  |
| --- | --- | --- | --- |
| **Tarikh**  *Date* | **Diskripsi**  *Description* | **Aplikasi dalam R&D**  *Its application in the R&D* | **Amaun perbelanjaan yang dituntut (RM)**  *Amount of expenditure claimed (RM)* |
|  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | |  |
|

**BAHAGIAN C : BAGI PROJEK PENYELIDIKAN DAN PEMBANGUNAN YANG DIJALANKAN UNTUK TEMPOH MELEBIHI SATU (1) TAHUN**

***PART C : FOR R&D PROJECT UNDERTAKEN FOR A PERIOD OF MORE THAN ONE (1) YEAR***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tajuk Projek**  *Title of the project* | **Tarikh Mula**  *Commencement date* | **Tarikh dijangka siap**  *Expected date of completion* | **Jumlah tuntutan tahun – tahun terdahulu (RM)**  *Total claim for previous years (RM)* | **Tuntutan dalam tahun semasa (RM)**  *Claim in the current year (RM)* | **Jumlah (RM)**  *Total (RM)* |
|  |  |  |  |  |  |
| **JUMLAH (RM)**/*TOTAL (RM)* | | | | |  |

**Catatan/**Note**:**

1. **Perbelanjaan yang dituntut hendaklah dilakukan dalam tempoh asas yang berkaitan.**

*Expenditure claimed must be incurred in the relevant basis period.*

1. **Sila gunakan helaian yang berasingan sekiranya ruangan dalam borang ini tidak mencukupi.**

*Please use separate sheets if the space provided in this form is insufficient.*

**RUMUSAN PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN YANG DILAKUKAN SECARA DALAMAN YANG DILAKUKAN**

*SUMMARY OF IN-HOUSE R&D EXPENDITURE INCURRED*

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tajuk Projek**  *Title of the project* | **Butiran** *(Items)* | | | | | | | | **Jumlah (RM)**  *Total (RM)* |
| **Bahan mentah**  Raw material | **Kos tenaga manusia**  *Manpower cost* | **Perkhidmatan teknikal**  *Technical services* | **Kos perjalanan**  *Travelling cost* | **Kos pengangkutan**  *Transportation cost* | **Kos penyelenggaraan**  *Maintenance cost* | **Sewaan peralatan /bangunan**  *Rental of equipment/ building* | **Lain – Lain**  *Others* |
| 1. |  |  |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |  |  |
| 4. |  |  |  |  |  |  |  |  |  |
| 5. |  |  |  |  |  |  |  |  |  |
| **Jumlah (RM) /** *Total (RM)* | | | | | | | | |  |

**Berkuatkuasa mulai 1.1.2021, sekiranya bayaran untuk perkhidmatan teknikal yang dijalankan di luar Malaysia melebihi 30% daripada jumlah perbelanjaan R&D yang dibenarkan, jumlah perbelanjaan yang dilakukan tidak layak mendapat potongan dua kali. Walau bagaimanapun, hanya potongan sekali bersamaan dengan jumlah perbelanjaan ke atas R&D yang dilakukan sahaja dibenarkan di bawah subseksyen 34A(4) ACP.**

*Effective 1.1.2021, if**the payment for technical services undertaken outside Malaysia is more than 30% of the total allowable R&D expenditure, the total expenses incurred will not qualify for a double deduction****.*** *However only a single deduction equivalent to the amount of total expenses on R&D incurred shall be allowed under subsection 34A(4) of ITA.*

**BAHAGIAN D : PENGAKUAN**

***PART D : DECLARATION***

**Pengakuan oleh pemohon:**

*Declaration by applicant:*

**Saya dengan ini:**

*I hereby:*

|  |  |
| --- | --- |
| i. | **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**  *Certify and declare that all the particulars furnished in this form are true and correct* |
| ii. | **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**  *Certify and declare that the project/activity made is a R&D project/activity* |
| iii. | **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana- mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/ aktiviti R&D yang dituntut ke atasnya;**  *Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.* |
| iv. | **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**  *Agree to be present at the IRB’s headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/ activity undertaken.* |

………………………………………………….

**Tandatangan**/ Signature

………………………………………………….

**Nama** /Name

………………………………………………….

**Jawatan** /Designation

…………………………………………………. ..…………………………………..

**Tarikh** /Date **Cop Syarikat**/ Company’s seal