



LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF AN INDIVIDUAL
[RESIDENT WHO CARRIES ON BUSINESS]
UNDER SECTION 77B OF THE INCOME TAX ACT 1967
 This form is prescribed under section 152 of the Income Tax Act 1967

AMENDED
RETURN FORM
B

YEAR OF ASSESSMENT
2022
CP6F - [Pin. 2022]

BASIC PARTICULARS

1	Name (As per identification document)		3	Identification no.	
2	Tax Identification No. (TIN)		5	Passport no. registered with LHDNM	
4	Current passport no.				
6	Telephone no.				

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Payable

PART A: CALCULATION OF TOTAL TAX PAYABLE **RM** **Sen**

A1	Statutory income from sources of businesses in Malaysia	A1a	Number of businesses		A1		.00		
A2	Statutory income from sources of partnerships in Malaysia	A2a	Number of partnerships		A2		.00		
A3	Aggregate statutory income from sources of business and partnership outside Malaysia received in Malaysia effective from 01.07.2022 (Amount from C4)				A3		.00		
A4	Aggregate statutory income from businesses (A1 + A2 + A3)				A4		.00		
A5	LESS: Business losses brought forward (Restricted to A4)				A5		.00		
A6	TOTAL (A4 – A5)				A6		.00		
A7	Statutory income from sources of employment in Malaysia	A7a	Number of employment		A7		.00		
A8	Statutory income from sources of rents in Malaysia				A8		.00		
A9	Statutory income from sources of interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c) in Malaysia				A9		.00		
A10	Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 (Amount from D4)				A10		.00		
A11	AGGREGATE INCOME (A6 + A7 + A8 + A9 + A10)				A11		.00		
A12	LESS: Approved investment under angel investor tax incentive (Restricted to A11)				A12		.00		
A13	TOTAL (A11 – A12) (Enter '0' if value is negative)				A13		.00		
A14	LESS: Current year business losses (Restricted to A13)				A14		.00		
A15	TOTAL (A13 – A14) (Enter '0' if value is negative)				A15		.00		
A16	LESS: Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to A15)				A16		.00		
A17	LESS: Approved donations / gifts / contributions (Amount from E8)				A17		.00		
A18	TOTAL [A15 – A16 – A17] (Enter '0' if value is negative)				A18		.00		
A19	TAXABLE PIONEER INCOME				A19		.00		
A20	TOTAL INCOME [SELF] (A18 + A19)				A20		.00		
A21	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES IN MALAYSIA AND OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022				A21		.00		
	* Type of income transferred from HUSBAND / WIFE			1 = Carries on business 2 = Does not carry on business					
A22	AGGREGATE OF TOTAL INCOME (A20 + A21)				A22		.00		
A23	Total relief (Amount from K22)				A23		.00		
A24	CHARGEABLE INCOME [(A20 – A23) or (A22 – A23)] (Enter '0' if value is negative)				A24		.00		
A25	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022				A25		.00		
A26	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022				A26		.00		
A27	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)								
A27a	Tax on the first (Amount from A24)		.00		A27a		.		
A27b	Tax on the balance		.00	At rate		%	A27b	.	
A27c	Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022		.00	At rate	3	%	A27c	.	
A28	TOTAL INCOME TAX (A27a + A27b + A27c)				A28		.		
A29	LESS: Total rebate	- Self	.00	- Husband / wife	.00				
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)		.00	No. of trips		- Zakat and fitrah	.	A29	.
A30	TOTAL TAX CHARGED [A28 – A29] (Enter '0' if value is negative)				A30		.		
A31	ADD: Tax previously repayable (From B34 of original Form B)				A31		.		
A32	TOTAL (A30 + A31)				A32		.		
A33	LESS: Section 110 tax deduction (others)				A33		.		
A34	Section 132 tax relief		.	} Restricted to A30	A34		.		
	Section 133 tax relief		.						
A35	TAX PAYABLE [A32 – (A33 + A34)]				A35		.		
A36	LESS: Previous tax payable (From B33 of original Form B)				A36		.		
A37	Tax / additional tax charged (A35 – A36)				A37		.		
A38	Increase in tax under subsection 77B(4) in respect of amended return form furnished within a period of 6 months after the due date for the submission of return form (A37 x 10%)				A38		.		
A39	TOTAL tax payable (A37 + A38)				A39		.		

Name:

Tax Identification No. (TIN):

PART B: FOR JOINT ASSESSMENT (IF ITEM A21 AND A26 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item **A21 and A26** above in comparison with the amount in item **B21 and B26** of the individual's original Form B.

- * Refer to the item No. in the original return form of the husband / wife (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space .

Original return form of husband / wife:	<input type="checkbox"/>	1 = Form BE	3 = Form BT	5 = Form MT
		2 = Form B	4 = Form M	

STATUTORY INCOME AND TOTAL INCOME (Part B of original Form BE / B / BT / M / MT)		
Item No. *	Subject	Amount
PARTICULARS OF BUSINESS INCOME (Part M of original Form B / Part P Form BT / Part F Form M / MT)		
Item No. *	Subject	Amount
FINANCIAL PARTICULARS OF INDIVIDUAL (Part N of original Form B / Part Q Form BT / Part J Form M / MT)		
Item No. *	Subject	Amount

PART C: STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022

Enter the amount without sen.

No.	Business and Partnership Identification	Business Code	Country (Use country code)	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
C1	Business 1				
C2	Partnership 1				
C3	Business 2 + Partnership 2 and so forth				
C4	TOTAL (Transfer this amount to item A3)				

PART D: OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022

Enter the amount without sen.

No.	Country (Use country code)	Type Of Income *	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
D1				
D2				
D3				
D4	TOTAL (Transfer this amount to item A10)			

*Type of Income a) Employment b) Dividends c) Interests d) Discounts e) Rents f) Royalties g) Premiums h) Other Income

PART E: DONATIONS / GIFTS / CONTRIBUTIONS

E1	Gift of money to the Government / State Government / local authority				.00	
E2a	Gift of money to approved institutions / organisations / funds		.00	} Restricted to 10% of A11 E2	.00	
E2b	Gift of money for any sports activity approved by the Minister of Finance		.00			
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		.00			
E2d	Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university		.00			
E3	Gift of artefacts / manuscripts / paintings to the Government or State Government				.00	
E4	Gift of money for the provision of library facilities or to libraries			Restricted to 20,000	.00	
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons				.00	
E6	Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health			Restricted to 20,000	.00	
E7	Gift of paintings to the National Art Gallery or any state art gallery				.00	
E8	Total approved donations / gifts / contributions [E1 to E7] (Transfer this amount to A17)					.00

PART F: INCENTIVE CLAIM (Part J of original Form B)

Refer to Explanatory Notes B 2022 for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

F1 Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

F2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

PART G: TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Enter the amount without sen.

Bil	Country (Use country code)	Type Of Income *	Tax Paid In The Country Of Origin (1 = Yes 2 = No)	Headline Tax Rate In The Country Of Origin (%)	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)
G1						
G2						
G3						
G4						
G5	TOTAL					

*Type of income a) Business b) Partnership c) Employment d) Dividends e) Interests f) Discounts g) Rents h) Royalties j) Premiums k) Other Income

PART H: PARTICULARS OF BUSINESS INCOME (Part M of original Form B)

Enter the amount without sen.

H1 Summary of business and partnership losses subject to loss restriction

LOSSES OF CURRENT YEAR OF ASSESSMENT							
(a) Current Year Of Assessment Business And Partnership Losses		(b) Amount Absorbed From Tax Exempt Income Of Pioneer Business		(c) Amount Absorbed In The Current Year Of Assessment		(d) Balance Carried Forward (d = a - b - c)	
LOSSES OF PRIOR YEARS OF ASSESSMENT							
Year Of Assessment In Which Losses Are Incurred	(e) Original Amount Of Losses In The Year Of Assessment In Which Losses Are First Incurred	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(m) Balance Carried Forward (m = h - j - k)
		(f) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h = e - f - g)	(j) Amount Disregarded Under Subsection 44(5F)	(k) Amount Absorbed	
2018 and before							
2019							
2020							
2021							

H2 Business capital allowances carried forward		H3 Partnership capital allowances carried forward	
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PART J: FINANCIAL PARTICULARS OF INDIVIDUAL (Part N of original Form B)

- * Refer to the Item No. in the original Form B in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Item No. *	Subject	Amount

PART K: RELIEF

K1 Individual and dependent relatives									9,000	.00
K2 Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)								Restricted to 8,000		.00
K3 Basic supporting equipment for disabled self, spouse, child or parent								Restricted to 6,000		.00
K4 Disabled individual								6,000		.00
K5 Education fees (Self):										
(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology									.00	} Restricted to 7,000
(ii) Degree at masters or doctorate level – Any course of study								.00		
(iii) Course of study undertaken for the purpose of upskilling or self-enhancement (restricted to 2,000)								.00		
K6 Medical expenses on:										
(i) Serious diseases for self, spouse or child									.00	} Restricted to 8,000
(ii) Fertility treatment for self or spouse								.00		
(iii) Vaccination for self, spouse and child (restricted to 1,000)								.00		
K7 Expenses (Restricted to 1,000) on:										
(i) Complete medical examination for self, spouse or child										} .00
(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child								.00		
(iii) Mental health examination or consultation for self, spouse or child										
K8 Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:										
(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)										} Restricted to 2,500
(ii) Purchase of personal computer, smartphone or tablet (Not for business use)										
(iii) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership										
(iv) Payment of monthly bill for internet subscription (Under own name)										
K9a Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:										
(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997										} Restricted to 500
(ii) Payment of rental or entrance fee to any sports facility										
(iii) Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997										
K9b Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use								Restricted to 2,500		.00
K10 Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)								Restricted to 1,000		.00
K11 Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below								Restricted to 3,000		.00
K12 Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2022 minus total withdrawal in 2022)								Restricted to 8,000		.00
K13 Husband / wife / payment of alimony to former wife								Restricted to 4,000		.00
K14 Disabled husband / wife								5,000		.00
K15 Child	No.		100% Eligibility	No.		50% Eligibility				
K15a Child – Under the age of 18 years		X 2,000 =			X 1,000 =			K15a		.00
K15b Child – 18 years and above and studying		X 2,000 =			X 1,000 =			K15b		.00
		X 8,000 =			X 4,000 =					
K15c Child – Disabled child		X 6,000 =			X 3,000 =			K15c		.00
		X 14,000 =			X 7,000 =					

Name:

Tax Identification No. (TIN):

K16 Life insurance and EPF				
(a) Pensionable public servant category who do not contribute to EPF / approved scheme				} K16
-	Life insurance premium	<input type="text"/>	.00	
OR				} Restricted 7,000
(b) Other than K16(a) category				
(i)	Life insurance premium (Restricted 3,000)	<input type="text"/>	.00	
(ii)	Contribution to EPF / approved scheme (Restricted 4,000)	<input type="text"/>	.00	
K17	Private retirement scheme and deferred annuity		Restricted to 3,000	.00
K18	Education and medical insurance		Restricted to 3,000	.00
K19	Contribution to the Social Security Organization (SOCSSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017		Restricted to 350	.00
K20	Domestic tourism expenses on:			} Restricted to 1,000
(i)	Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992			
(ii)	Payment of entrance fee to a tourist attraction			
(iii)	Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992			.00
K21	Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for own vehicle (Not for business use)		Restricted to 2,500	.00
K22	Total relief [K1 to K21] (Transfer this amount to A23)			.00

DECLARATION

I	<input type="text"/>	Identification / passport no * (* Delete whichever is not relevant)	<input type="text"/>
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hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this Amended Return Form and in any document attached is true, correct and complete.

- 1 = This return form is made on my own behalf
 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate

Signature

Date (dd/mm/yyyy)

FOR REFERENCE ONLY