



**GARIS PANDUAN OPERASI BIL. 4 TAHUN 2019**  
**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**OPERATIONAL GUIDELINE NO. 4 OF THE YEAR 2019**  
**INLAND REVENUE BOARD OF MALAYSIA**

**PROSEDUR PENGEMUKAAN BORANG NYATA TERPINDA**  
**PROCEDURE ON SUBMISSION OF AMENDED RETURN FORM**

## 1. Pengenalan

### *Introduction*

- 1.1 Seksyen 77B Akta Cukai Pendapatan 1967 (ACP 1967) / seksyen 30B Akta Petroleum (Cukai Pendapatan) 1967 [APCP 1967] membenarkan pembayar cukai membuat pindaan sendiri ke atas maklumat atau taksiran dalam Borang Nyata (BN) / Borang Nyata Petroleum (BNP) yang telah dikemukakan dengan menggunakan Borang Nyata Terpinda (BNT).

*Section 77B of the Income Tax Act 1967 (ITA 1967) / section 30B of the Petroleum (Income Tax) Act 1967 [PITA 1967] allows taxpayers to make amendment to the information or assessment in their Return Forms (RF) / Petroleum Return Forms (PRF) already submitted by using the Amended Return Form (ARF).*

## 2. Pengemukaan BNT

### **SUBMISSION OF ARF**

### 2.1 Peraturan

#### *Rules*

- 2.1.1 Pembayar cukai dibenarkan untuk membuat pindaan sendiri dengan melaporkan maklumat tambahan dan meminda taksiran dalam BN / BNP berhubung dengan:

*Taxpayers are allowed to make amendment by reporting additional information and amend the assessment in the RF / PRF pertaining to:*

- a. Pendapatan terkurang lapor / tidak lapor;  
*Income under-reported / not reported;*

- b. Perbelanjaan / tuntutan lain yang terlebih tuntut; atau  
*Expenses / other claims over claimed; or*
- c. Elaun modal / insentif / pelepasan yang terlebih tuntut.  
*Capital allowances / incentives / reliefs overclaimed.*

2.1.2 Pindaan tidak dibenarkan sekiranya Ketua Pengarah Hasil Dalam Negeri telah membuat taksiran pindaan di bawah peruntukan:  
*No amendment is allowed if the Director General of Inland Revenue has made amended assessment under the provision of:*

- ~ seksyen 91 ACP 1967 dalam tempoh enam (6) bulan selepas tarikh yang ditetapkan ACP 1967 bagi pengemukaan BN; atau  
*section 91 of ITA 1967 within a period of 6 months after the date stipulated by ITA 1967 for furnishing the Return Form; or*
- ~ seksyen 39 APCP 1967.  
*section 39 of PITA 1967.*

2.1.3 Pindaan hanya boleh dilakukan sekali sahaja bagi sesuatu tahun taksiran.  
*The amendment shall only be made once for a year of assessment.*

## 2.2 Syarat-syarat Terms

2.2.1 BN / BNP asal telah dikemukakan dalam tempoh seperti ditetapkan (seperti Jadual 1) dan tiada kesilapan pengiraan cukai \*.  
*The original RF / PRF was submitted within the stipulated period (as per Schedule 1) and there is no error in tax computation \*.*

\* **Nota:** Seksyen 91 ACP 1967 / seksyen 39 APCP 1967 (rujuk perenggan 2.1.2) terpakai sekiranya taksiran asal dipinda oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM) sebelum BNT dikemukakan.

**Note:** Section 91 of ITA 1967 / section 39 of PITA 1967 (refer to paragraph 2.1.2) applies if the original assessment is revised by Inland Revenue Board of Malaysia (IRBM) prior to the submission of ARF.

**Jadual 1 : Tarikh akhir pengemukaan BN mengikut jenis pembayar cukai.**

**Schedule 1: Due date for submission of RF by type of taxpayer.**

Jenis Pembayar Cukai <i>Type of Taxpayer</i>	Jenis BN <i>Type of RF</i>	Tarikh Akhir Pengemukaan BN mengikut Subseksyen 77A(1) ACP 1967 <i>Due Date for Submission of RF pursuant to Subsection 77A (1) of ITA 1967</i>	Jenis Pembayar Cukai <i>Type of Taxpayer</i>	Jenis BN <i>Type of RF</i>	Tarikh Akhir Pengemukaan BN mengikut Subseksyen 77(1) ACP 1967 <i>Due Date for Submission of RF pursuant to Subsection 77(1) of ITA 1967</i>
i. Syarikat <i>Company</i>	C	<b>7 bulan dari tarikh tutup akaun</b>  <i>7 months from the closing date of accounts</i>	i. Individu pemastautin <i>Resident individual</i>	BE, B / BT	<b>• TIDAK menjalankan perniagaan: Does not carry on business: 30 April</b> dalam tahun berikutan tahun taksiran berkenaan <i>30th April in the year following the year of assessment</i>
ii. Perkongsian liabiliti terhad <i>Limited liability partnership</i>	PT		ii. Individu bukan pemastautin <i>Non-resident individual</i>	M / MT	
iii. Koperasi <i>Co-operative society</i>	C1		iii. Harta pusaka <i>Deceased person's estate</i>	TP	

iv. Badan amanah <i>Trust body</i>	TA	<p align="center"><b>7 bulan dari tarikh tutup akaun</b></p> <p align="center"><i>7 months from the closing date of accounts</i></p>	iv. Keluarga sekutu Hindu <i>Hindu joint family</i>	TJ	<p><b>• Menjalankan perniagaan: Carries on business:</b> <b>30 Jun</b> dalam tahun berikutan tahun taksiran berkenaan</p> <p><i>30th June in the year following the year of assessment</i></p>
v. Unit amanah / Amanah harta tanah <i>Unit trust / Property trust</i>	TC		v. Pertubuhan <i>Association</i>	TF	
vi. Amanah pelaburan harta tanah / Tabung amanah harta <i>Real estate investment trust / Property trust fund</i>	TR				
vii. Amanah perniagaan <i>Business trust</i>	TN				
<b>Jenis Pembayar Cukai Type of Taxpayer</b>	<b>Jenis BNP Type of PRF</b>	<b>Tarikh Akhir Pengemukaan BNP mengikut Subseksyen 30(1) APCP 1967 <i>Due Date for Submission of PRF pursuant to Subsection 30(1) of PITA 1967</i></b>			
viii. Orang yang boleh dikenakan cukai (petroleum) <i>Chargeable person (petroleum)</i>	CPP	<p><b>7 bulan dari akhir tempoh asas untuk tahun taksiran berkenaan</b></p> <p><i>7 months after the end of the basis period for the year of assessment</i></p>			

## 2.2.2 Tempoh pengemukaan BNT:

*Period for submission of ARF:*

BNT hendaklah dikemukakan dalam tempoh enam (6) bulan dari tarikh akhir pengemukaan BN / BNP.  
*ARF must be submitted within six (6) months from the due date for submission of the RF / PRF.*

**Jadual 2 : Contoh tempoh pengemukaan BNT mengikut jenis pembayar cukai.**

*Schedule 2: Examples on submission period of ARF by type of taxpayer.*

	<b>Jenis Pembayar Cukai</b> <i>Type of Taxpayer</i>	<b>Tahun Taksiran</b> <i>Year of Assessment</i>	<b>Tarikh Ditetapkan ACP 1967 / APCP 1967 bagi Pengemukaan BN / BNP</b> <i>Date Stipulated by ITA 1967 / PITA 1967 for Submission of RF / PRF</i>	<b>Tempoh Pengemukaan BNT</b> <i>Period for Submission of ARF</i>
Contoh 2a: <i>Example 2a:</i>	Syarikat <i>Company</i> • Tarikh tutup akaun: 31 Oktober 2018 <i>Closing date of accounts: 31st October 2018</i>	2018	31 Mei 2019 <i>31st May 2019</i>	1 Jun 2019 hingga 30 November 2019 <i>1st June 2019 until 30th November 2019</i>
Contoh 2b: <i>Example 2b:</i>	Orang yang boleh dikenakan cukai (petroleum) <i>Chargeable person (petroleum)</i> • Tarikh tutup akaun: 31 Disember 2018 <i>Closing date of accounts: 31st December 2018</i>	2018	31 Julai 2019 <i>31st July 2019</i>	1 Ogos 2019 hingga 31 Januari 2020 <i>1st August 2019 until 31st January 2020</i>
Contoh 2c: <i>Example 2c:</i>	Individu pemastautin yang TIDAK menjalankan perniagaan <i>Resident individual who does not carry on business</i>	2018	30 April 2019 <i>30th April 2019</i>	1 Mei 2019 hingga 31 Oktober 2019 <i>1st May 2019 until 31st October 2019</i>
Contoh 2d: <i>Example 2d:</i>	Individu pemastautin yang menjalankan perniagaan <i>Resident individual who carries on business</i>	2018	30 Jun 2019 <i>30th June 2019</i>	1 Julai 2019 hingga 31 Disember 2019 <i>1st July 2019 until 31st December 2019</i>

## 2.2.3 BNT yang lengkap hendaklah:-

*A duly completed ARF must :-*

- a. menyatakan amaun / amaun tambahan pendapatan bercukai dan amaun cukai / cukai tambahan atas pendapatan bercukai;  
*specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income;*
- b. menyatakan amaun cukai yang kena dibayar atas cukai yang tersilap atau tersilap dibayar balik;  
*specify the amount of tax payable on the tax which has or would have been wrongly repaid;*
- c. menyatakan jumlah kenaikan seperti ditentukan mengikut subseksyen 77B(4) ACP 1967 / subseksyen 30B(4) APCP 1967; atau  
*specify the increased sum ascertained in accordance with subsection 77B (4) of ITA 1967 / subsection 30B(4) of PITA 1967; or*
- d. mengandungi maklumat lain seperti dikehendaki oleh Ketua Pengarah Hasil Dalam Negeri.  
*contain such particulars as may be required by the Director General of Inland Revenue.*

## 2.2.4 BNT yang tidak mematuhi peraturan dan syarat yang ditetapkan akan dianggap sebagai pengakuan sukarela.

*ARF which does not comply with the rules and terms shall be deemed as voluntary disclosure.*

## 2.3 Kaedah pengemukaan

*Method of submission*

2.3.1 BNT berserta nota panduan boleh dimuat turun dari Portal Rasmi LHDNM di <http://www.hasil.gov.my> > Borang > Muat Turun Borang.

*ARF with guidenotes can be downloaded from the Official Portal of IRBM in at <http://www.hasil.gov.my>> Forms > Download Forms.*

## 2.3.2 Pengemukaan BNT yang lengkap boleh dibuat melalui:-

*A completed ARF can be submitted via:*

- i) e-Filing (ezHasil > e-Filing> e-Borang > e-BNT C)  
*e-Filing (ezHasil > e-Filing> e-Borang > e-BNT C)*

**Nota:** *Untuk pembayar cukai syarikat sahaja*

**Note:** *For corporate taxpayers only*

- ii) Kaunter cawangan LHDNM yang mengendalikan fail cukai pendapatan masing-masing.  
*Counter of the IRBM branch which handles the respective income tax file.*

## 2.4 Kaedah pengiraan cukai / cukai tambahan dan kenaikan cukai

*Method on computation of tax / additional tax and increase in tax*

Pengemukaan BNT dalam tempoh 60 hari dari tarikh akhir ditetapkan ACP 1967 bagi pengemukaan BN <i>Submission of ARF within 60 days from the due date stipulated by ITA 1967 for submission of RF</i>	Pengemukaan BNT selepas tempoh 60 hari tetapi tidak lewat daripada 6 bulan dari tarikh akhir ditetapkan ACP 1967 bagi pengemukaan BN <i>Submission of ARF after 60 days but not later than 6 months from the due date stipulated by ITA 1967 for submission of RF</i>
Cukai kena dibayar <i>Tax payable</i> 50,000.00	Cukai kena dibayar <i>Tax payable</i> 50,000.00
<b>Tolak:</b>	<b>Tolak:</b>
<b>Less:</b>	<b>Less:</b>
Cukai dahulunya kena dibayar <i>Previous tax payable</i> 40,000.00	Cukai dahulunya kena dibayar <i>Previous tax payable</i> 40,000.00
A Cukai / Cukai tambahan dikenakan <i>Tax / Additional tax charged</i> 10,000.00	A Cukai / Cukai tambahan dikenakan <i>Tax / Additional tax charged</i> 10,000.00
Kenaikan cukai di bawah subseksyen 77B(4) Akta Cukai Pendapatan 1967 bagi:- <i>Increase in tax under subsection 77B(4) of the Income Tax Act 1967 for:-</i>	Kenaikan cukai di bawah subseksyen 77B(4) Akta Cukai Pendapatan 1967 bagi:- <i>Increase in tax under subsection 77B(4) of the Income Tax Act 1967 for:-</i>
B <b>Borang nyata terpinda yang dikemukakan dalam tempoh 60 hari dari tarikh akhir pengemukaan BN</b> ( A x 10% ) <i>Amended return furnished within a period 60 days after the due date for submission of RF ( A x 10% )</i> 1,000.00	B Borang nyata terpinda yang dikemukakan dalam tempoh 60 hari dari tarikh akhir pengemukaan BN ( A x 10% ) <i>Amended return furnished within a period 60 days after the due date ( A x 10% )</i> —
C Borang nyata terpinda yang dikemukakan selepas tempoh 60 hari dari tarikh akhir pengemukaan BN tetapi tidak lewat daripada 6 bulan dari tarikh akhir pengemukaan BN B + [ ( A + B ) x 5% ] <i>Amended return furnished after the period of 60 days from the due date for submission of RF but not later than 6 months from the due date for submission of RF</i> —	C <b>Borang nyata terpinda yang dikemukakan selepas tempoh 60 hari dari tarikh akhir pengemukaan BN tetapi tidak lewat daripada 6 bulan dari tarikh akhir pengemukaan BN</b> B + [ ( A + B ) x 5% ] <i>Amended return furnished after the period of 60 days from the due date for submission of RF but not later than 6 months from the due date for submission of RF</i> 1,550 .00**
Jumlah cukai kena dibayar ( A + B ) <i>Total tax payable ( A + B )</i> 11,000.00	Jumlah cukai kena dibayar ( A + C ) <i>Total tax payable ( A + B )</i> 11,550.00
	<p><b>Nota:-</b> <b>Note:-</b></p> <p>Formula pengiraan kenaikan cukai <i>Formula for computation of increase in tax</i> B + [ ( A + B ) x 5% ]</p> <p>di mana: <i>where:</i></p>

<b>Pengemukaan BNT dalam tempoh 6 bulan dari tarikh akhir ditetapkan APCP 1967 bagi pengemukaan BNP</b> <i>Submission of ARF within 6 months from the due date stipulated by PITA 1967 for submission of PRF</i>		
	Cukai kena dibayar <i>Tax payable</i>	52,000,000.00
	<b>Tolak:</b>	
	<b>Less:</b>	
	Cukai dahulunya kena dibayar <i>Previous tax payable</i>	50,000,000.00
A	Cukai / Cukai tambahan dikenakan <i>Tax / Additional tax charged</i>	2,000,000.00
	Kenaikan cukai di bawah subseksyen 30B(4) Akta Cukai Pendapatan 1967 bagi:- <i>Increase in tax under subsection 30B(4) of the Income Tax Act 1967 for:-</i>	
B	<b>Borang nyata terpinda yang dikemukakan dalam tempoh 6 bulan dari tarikh akhir pengemukaan BNP ( A x 10%)</b> <i>Amended return furnished within a period 60 days after the due date for submission of PRF ( A x 10%)</i>	200,000.00
	Jumlah cukai kena dibayar ( A + B ) <i>Total tax payable ( A + B )</i>	2,200,000.00
		<p>A = amaun cukai atau cukai tambahan; dan <i>amount of tax or additional tax payable; and</i></p> <p>B = 10% daripada amaun cukai atau cukai tambahan ( A x 10% ) <i>10% of the amount of tax or additional tax payable ( A x 10%)</i></p> <p>** C = 1,000 + [ ( 10,000 + 1,000 ) x 5% ] = 1,550</p>
<b>2.5</b>	<b>Cukai kena dibayar</b> <b><i>Tax payable</i></b>	
2.5.1	a. Cukai kena dibayar (cukai / cukai tambahan termasuk kenaikan cukai) hendaklah dijelaskan pada tarikh BNT dikemukakan. <i>Tax payable (tax / additional tax including increase in tax) must be paid by the date on which the ARF is submitted.</i>	
	b. Kenaikan cukai subseksyen 103(1A) ACP 1967 sebanyak 5% akan dikenakan jika cukai kena dibayar gagal dijelaskan dalam tempoh 60 hari dari tarikh akhir pengemukaan BN. <i>An increase in tax of 5% under subsection 103 (1A) of ITA 1967 will be charged for failure to settle the tax payable within 60 days from the due date for submission of the RF.</i>	

Contoh 1: Kegagalan membayar dalam tempoh 60 hari dari tarikh akhir pengemukaan BN.

*Example 1: Failure to pay within 60 days from the due date for submission of the RF.*

Tempoh perakaunan syarikat	: 1 November 2017 hingga 31 Oktober 2018
<i>Accounting period of company</i>	<i>1st November 2017 until 31st October 2018</i>
Tarikh akhir pengemukaan BN	: 31 Mei 2019
<i>Due date for submission of RF</i>	<i>31st May 2019</i>
Tarikh pengemukaan BNT	: 15 Julai 2019
<i>Date of submission of ARF</i>	<i>15th July 2019</i>
Tempoh cukai kena dibayar	: 1 Jun 2019 hingga 30 Julai 2019 (dalam tempoh 60 hari dari 31 Mei 2019)
<i>Period for payment of tax payable</i>	<i>1st June 2019 until 30th July 2019 (within 60 days from 31st May 2019)</i>
	<b>RM</b>
Cukai kena dibayar (cukai tambahan dan kenaikan cukai seksyen 77B ACP 1967)	11,000.00
<i>Tax payable (additional tax and tax increase to section 77B of ITA 1967)</i>	
<b>Campur:</b> Kenaikan cukai subseksyen 103(1A) ACP 1967 pada kadar 5%	550.00
<b>Add:</b> Increase in tax of 5% under subsection 103(1A) of ITA 1967	
Jumlah cukai kena dibayar	11,550.00
<i>Total tax payable</i>	

- 2.5.2 a. Pindaan melalui BNT juga tertakluk kepada kenaikan cukai 10% di bawah subseksyen 107C(10) ACP 1967 / subseksyen 49A(12) APCP 1967 jika terdapat perbezaan yang melebihi 30% di antara cukai sebenar mengikut BNT dengan anggaran cukai asal / anggaran cukai dipinda.

*Amendment via ARF is also subject to an increase in tax of 10% under subsection 107C(10) of ITA 1967 / subsection 49A(12) of PITA 1967 if there is a difference of more than 30% between the actual tax as per ARF and the original estimated tax / revised estimated tax.*



**Contoh 2:** Tertakluk kepada subseksyen 107C(10) ACP 1967 selepas BNT dikemukakan.

**Example 2:** Subject to subsection 107C(10) of ITA 1967 after the submission of ARF.

Cukai asal : RM5,000,000.00 ( <b>A</b> ) <i>Original tax</i> Anggaran cukai asal : RM4,000,000.00 ( <b>B</b> ) <i>Original estimated tax</i> Perbezaan antara cukai asal dengan anggaran asal ( <b>A – B</b> ) = RM1,000,000.00 <i>Difference between the original tax and the original estimated tax ( A – B ) = RM1,000,000.00</i> Tidak tertakluk kepada subseksyen 107C(10) ACP 1967 kerana $1,000,000 / A = 20\%$ <i>Not subject to subsection 107C(10) as <math>1,000,000 / A = 20\%</math></i>		
<b>C</b>	Cukai kena dibayar (tidak ambil kira kenaikan cukai subseksyen 77B ACP 1967) <i>Tax payable (excluding the increase in tax under subsection 77B of ITA 1967)</i>	RM 7,000,000.00
	<b>Tolak:</b> Anggaran cukai asal ( <b>B</b> ) <b>Less:</b> <i>Original estimated tax ( B )</i>	4,000,000.00
<b>D</b>	Perbezaan di antara cukai kena dibayar (cukai sebenar mengikut BNT) dengan anggaran cukai asal ( <b>C – B</b> ) <i>Difference between the tax payable (actual tax as per ARF) and the original estimated tax ( C – B )</i> <b>Nota:</b> Tertakluk kepada subseksyen 107C(10) ACP 1967 kerana $3,000,000 (D) / 7,000,000 (C) = 43\%$ iaitu melebihi 30% <b>Note:</b> <i>Subject to subsection 107C(10) of ITA 1967 as <math>3,000,000 (D) / 7,000,000 (C) = 43\%</math>, which is more than 30%</i>	3,000,000.00
<b>E</b>	30% daripada cukai kena dibayar ( $30\% \times C$ ) <i>30% of the tax payable (30% x C)</i>	2,100,000.00
<b>F</b>	Perbezaan ( <b>D – E</b> ) <i>Difference ( D – E )</i>	900,000.00
	Kenaikan cukai subseksyen 107C(10) ACP 1967 [ <b>F</b> x 10% ] <i>Increase in tax increases under subsection 107C(10) of ITA 1967 [ F x 10% ]</i>	90,000.00

### 3. Pembatalan

#### *Revocation*

Garis Panduan ini membatalkan Garis Panduan Operasi Bil 3 Tahun 2019 yang telah dikeluarkan pada 22 April 2019.

*This guideline revokes the Operational Guideline No. 3 of the Year 2019 issued on 22nd April 2019.*