

CONTENTS OF GUIDEBOOK

ITEM	Page
FOREWORD	1
PART I — Form C	
Basic Particulars	2
Part A Statutory Income, Total Income And Chargeable Income	5
Part B Tax Payable	10
Part C Status Of Tax For Year Of Assessment 2012	13
Part D Special Deduction, Double Deduction And Further Deduction	14
Part E Claim For Schedule 3 Allowance	14
Part F Claim For Losses	16
Part G Incentive Claim	17
Part H Income Transferred To Exempt Account	20
Part I Exempt Account	20
Part J Income Of Preceding Year Not Declared	20
Part K Disposal Of Asset Under The Real Property Gains Tax Act 1976	20
Part L Financial Particulars Of Company	21
Part M Particulars Of Withholding Taxes	24
Part N Transaction Between Related Companies	26
Part P Particulars Of Company	28
Part Q Particulars Of Five Major Shareholders Of Controlled Company	29
Part R Other Particulars	29
Part S Particulars Of Auditor	30
Part T Particulars Of The Firm And Signature Of The Person Who Completes This Return Form	31
Declaration	31
Reminder	31
PART II – Appendices and Working Sheets	
Appendix - Introduction	32
- Separation of Income by Source	33
Appendix A1 - Computation of Adjusted Income for Business	34
List of legal provisions relating to:-	
Gross Business Income	36
Allowable Expenses	36
Non-allowable Expenses	37
Reminder - Adjustment of Income or Expenses	39
Contract/Subcontract payments, commission and rental and other contractual payments for services to residents	39
Contract payments to non-residents (receipts by non-resident contractors—section 107A applies)	39
Management fees to residents	39

ITEM	Page
Professional, technical or management fees and rents to non-residents (section 4A income)	39
Expenses charged or allocated by parent company to subsidiary or headquarters to branch in Malaysia	40
Overseas trips	40
Housing developers	40
Transfer pricing	41
Leasing	41
Non-resident company carrying out a contractual project in Malaysia	41
Investment holding	41
Reinvestment allowance	41
Guidelines and application forms for incentive claims	41
 Appendix A2 - COMPUTATION OF ADJUSTED INCOME FOR LIFE INSURANCE BUSINESS	
Separation of income by source	42
Usage of business identity	42
Usage of Appendix A2	42
 Appendix A2A - COMPUTATION OF ADJUSTED INCOME FOR FAMILY TAKAFUL BUSINESS	
Separation of income by source	43
Usage of business identity	43
Usage of Appendix A2A	43
 Appendix A3 - COMPUTATION OF ADJUSTED INCOME FOR GENERAL INSURANCE BUSINESS	
Separation of income by source	44
Usage of business identity	44
Business identity for composite insurance business	44
Usage of Appendix A3	44
 Appendix A3A - COMPUTATION OF ADJUSTED INCOME FOR GENERAL TAKAFUL BUSINESS	
Separation of income by source	45
Usage of business identity	45
Business identity for composite takaful business	45
Usage of Appendix A3A	45
 Appendix A4 - COMPUTATION OF TAKAFUL SHAREHOLDERS' FUND	 45
OTHER APPENDICES	46
WORKING SHEETS	47

FOREWORD

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) appreciates the consistent performance of your duty as a responsible taxpayer in the settlement of your annual income tax. Your tax contribution have assisted in the development and improvement of the national socio-economic status.

To expedite and facilitate the performance of your tax responsibility, the government has entrusted its faith in you to assess and settle your respective tax with the introduction the Self Assessment System (SAS) commencing from the Year of Assessment (Y/A) 2001 for corporate taxpayers.

With the implementation of SAS, companies resident in Malaysia (including companies resident in Singapore paying Malaysian tax) are responsible for furnishing the Form C to the Director General of Inland Revenue as required under the provisions of the Income Tax Act (ITA) 1967.

Simplified forms with explanations and guides on how to fill out those forms and compute the chargeable income and income tax have been prepared to assist taxpayers.

Form C Guidebook

The following are contents of the Form C Guidebook:-

1.
 - (a) Guide on how to fill out Form C.
 - (b) Reminder before filling out the form:
 - Use black ink pen.
 - Complete the relevant box in block letters.
 - Use one box for each alphabet or numeral only.

2.
 - (a) **Working Sheet**

29 Working Sheets (HK-PC1 to HK-P) are provided to assist in the computation before the transfer of relevant information to the Form C.

Explanation for each Working Sheet can be found in Part II of the Guidebook.
 - (b) **Appendix**

19 Appendices (Appendix A1 to J) are prepared as a guide in the computation and preparation of information required to complete the Form C.

Explanations are given in Part II of the Guidebook and relevant appendices.

LHDNM is always ready to assist you in complying with self assessment or provide explanation in completing the Form C, Working Sheets and Appendices. A completed Form C must be submitted to LHDNM within the stipulated period.

Part I : Form C**BASIC PARTICULARS**

Item	Subject	Explanation	Working Sheet	Appendix																		
I	Name of company	Name of company as registered with the Companies Commission of Malaysia. If there is a change in name indicate the former name in parenthesis and furnish Form 13.	-	-																		
II	Reference no. (registration no.)	Number as registered with the Companies Commission of Malaysia.	-	-																		
III	Employer's no.	Employer's income tax reference number. <i>Contoh:</i> E 202154402 E <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td>2</td><td>0</td><td>2</td><td>1</td><td>5</td><td>4</td><td>4</td><td>0</td><td>2</td></tr></table>			2	0	2	1	5	4	4	0	2	-	-							
		2	0	2	1	5	4	4	0	2												
IV	Resident in Malaysia	Refer to the provision of section 8 ITA 1967 to determine the resident status in Malaysia.	-	-																		
V	Country of residence	Refer to Appendix E for the country code.	-	E																		
VI	Income tax no.	Income tax reference number of the company. <i>Example:</i> C 250236501 C <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td>2</td><td>5</td><td>0</td><td>2</td><td>3</td><td>6</td><td>5</td><td>0</td><td>1</td></tr></table>			2	5	0	2	3	6	5	0	1	-	-							
		2	5	0	2	3	6	5	0	1												
VII	Opening date of accounts	Opening date of company's financial year for current year of assessment. Refer to the examples in item VIII.	-	-																		
VIII	Closing date of accounts	Closing date of company's financial year. If the closing date of accounts is changed, enter the correct closing date of accounts in item VIII. <i>Example 1:</i> Accounting period from 1.1.2011 till 31.12.2011 has been changed to 1.1.2011 till 31.3.2012. Hence, the opening and closing date of accounts to be entered in items VII and VII are as follows:- <table border="1" style="margin-left: 40px;"><thead><tr><th><u>Year of Assessment</u></th><th><u>Opening Date of Accounts</u></th><th><u>Closing Date of Accounts</u></th></tr></thead><tbody><tr><td>2011</td><td>01/01/2011</td><td>31/03/2012</td></tr><tr><td>2012</td><td>01/04/2012</td><td>31/03/2013</td></tr></tbody></table> <i>Example 2:</i> The company changed its accounting period from 1.1.2012 till 31.12.2012 to:- 1.1.2012 till 30.9.2012, 1.10.2012 till 30.9.2013 and subsequently till 30th September every year. Although the basis period from 1.1.2012 till 31.12.2012 is still taken into account for tax computation, the company is still required to enter the opening and closing date of accounts as follows:- <table border="1" style="margin-left: 40px;"><thead><tr><th><u>Year of Assessment</u></th><th><u>Opening Date of Accounts</u></th><th><u>Closing Date of Accounts</u></th></tr></thead><tbody><tr><td>2012</td><td>01/01/2012</td><td>30/09/2013</td></tr><tr><td>2013</td><td>01/10/2012</td><td>30/09/2013</td></tr></tbody></table> <i>Example 3:</i> A company commenced operation on 1.6.2012 and its accounts are prepared until 30.04.2012 and subsequently till 30th April every year.	<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>	2011	01/01/2011	31/03/2012	2012	01/04/2012	31/03/2013	<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>	2012	01/01/2012	30/09/2013	2013	01/10/2012	30/09/2013	-	-
<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>																				
2011	01/01/2011	31/03/2012																				
2012	01/04/2012	31/03/2013																				
<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>																				
2012	01/01/2012	30/09/2013																				
2013	01/10/2012	30/09/2013																				

Item	Subject	Explanation	Working Sheet	Appendix																		
		<p>Although the basis period from 1.6.2011 till 31.12.2011 and 1.1.2012 till 31.12.2012 are still taken into account for tax computation, the company is still required to enter the following opening and closing date of accounts:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Opening Date of Accounts</u></th> <th><u>Closing Date of Accounts</u></th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>01/06/2011</td> <td>30/04/2012</td> </tr> <tr> <td>2012</td> <td>01/05/2012</td> <td>30/04/2013</td> </tr> </tbody> </table> <p><i>Example 4: Winding-up of Company</i></p> <p>A company with accounting period from 1.1.2012 till 31.12.2012, commences its winding-up on 15.3.2012. The first and second Form 75 are prepared as follows:-</p> <p style="text-align: center;">15.3.2012 to 14.9.2012 15.9.2012 to 14.3.2013</p> <p>Although the basis period from 1.1.2012 to 31.12.2012 is still taken into account for tax computation, the company is still required to enter the opening and closing date of accounts as follows:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Opening Date of Accounts</u></th> <th><u>Closing Date of Accounts</u></th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>15/09/2012</td> <td>14/03/2013</td> </tr> <tr> <td>2013</td> <td>15/09/2012</td> <td>14/03/2013</td> </tr> </tbody> </table>	<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>	2011	01/06/2011	30/04/2012	2012	01/05/2012	30/04/2013	<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>	2012	15/09/2012	14/03/2013	2013	15/09/2012	14/03/2013		
<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>																				
2011	01/06/2011	30/04/2012																				
2012	01/05/2012	30/04/2013																				
<u>Year of Assessment</u>	<u>Opening Date of Accounts</u>	<u>Closing Date of Accounts</u>																				
2012	15/09/2012	14/03/2013																				
2013	15/09/2012	14/03/2013																				
IX	Compliance with Public Rulings	<p>Public Ruling is a guide for the public which sets out the interpretation of the Director General of Inland Revenue in respect of a particular tax law, policy and procedure that are to be applied.</p> <p>Refer to the list of Public Rulings in Appendix H. For further details, surf the LHDNM website at: <i>http://www.hasil.gov.my</i></p> <p>Enter 'X' in the box for 'Yes' for full compliance with Public Rulings.</p> <p>Enter 'X' in the box for 'No' for non-compliance with one Public Ruling or more.</p>	-	H																		
X	Record-keeping	<p>This refers to the keeping of sufficient records as required under the provisions of ITA 1967.</p> <p>Enter 'X' in the box for 'Yes' for full compliance or 'No' for non-compliance.</p>	-	-																		
XI	Claim/Surrender loss under the Group Relief provision	<p>With effect from year of assessment 2006, a company is allowed to surrender not more than 70% of its of its adjusted loss in the basis period of a year of assessment to one or more related companies. The surrendering company and the claimant company must be incorporated and resident in Malaysia; and within the same group of companies.</p> <p>Refer to section 44A ITA 1967 for conditions on eligibility to surrender or claim. Election made shall be final and cannot be withdrawn.</p> <p>This provision does not apply to a company which enjoys any of the incentives listed in subsection 44A(10).</p>	-	-																		

Item	Subject	Explanation	Working Sheet	Appendix
		<p>Enter '1' in the box provided if there is a claim for loss under this provision and submit Form C (RK-T) together with the Form C.</p> <p>If surrendering loss under the provision of this section, enter '2' in the relevant box and submit Form C (RK-S) together with the Form C.</p> <p>Forms C (RK-T) and C (RK-S) are available from the LHDNM website.</p> <p>Enter '3' if there is no surrender or claim for loss under this provision.</p>		
XII	Substantial change in shareholding and subsection 44(5A) applies	<p>Refer to the relevant legal provisions, principles and guidelines as follows-</p> <ul style="list-style-type: none"> ● subsection 44(5A), 44(5B), 44(5C) and 44(5D); ● special provision relating to section 44; ● paragraph 75A, 75B and 75C Schedule 3; ● special provision relating to paragraph 75A Schedule 3 ACP 1967; and ● principles and guidelines which allow unabsorbed accumulated losses and capital allowances to be carried forward (from the LHDNM website, http://www.hasil.gov.my) <p>Substantial change in shareholding occurs if 50% or more of the shareholding on the last day of the basis period for a year of assessment in which the adjusted loss and capital allowance are ascertained is not the same as the shareholding on the first day of the basis period for the year of assessment in which that adjusted loss and capital allowance are allowable as deductions.</p> <p>A company with substantial change in shareholding (50% or more) may carry forward its accumulated adjusted business losses and capital allowances not absorbed, to be absorbed in the relevant year of assessment and subsequent years of assessment EXCEPT for a dormant company with substantial change in shareholding.</p> <p>The stage at which to determine the shareholding is the stage of direct holding between the dormant company taken over and the person taking over.</p> <p><u>Definition of 'dormant company'</u></p> <p>A company is considered <i>dormant</i> if it does not have any significant accounting transaction for one financial year before the occurrence of substantial change (i.e. 50% or more) in its equity shareholding. This means that there is no recording entry in the company accounts other than the minimum expenses for compliance with stipulated statutory requirement. The minimum expenses referred to are as follows:-</p> <ol style="list-style-type: none"> (i) filing of the company's annual return to the Companies Commission of Malaysia; (ii) secretarial fee for filing of company's annual return; 	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		(iii) tax filing fee; (iv) audit fee; and (v) accounting fee. <u>Special provision</u> Where the basis period of a company for year of assessment 2005 ends on or after 1st October 2005, the last day of the basis period for that company for year of assessment 2005 shall be deemed to be 30th September 2005. Enter '1' in the box for 'Yes' if there is substantial change in shareholding and subsection 44(5A) applies. Where there is substantial change but subsection 44(5A) does not apply or there is no substantial change, enter '2' in the box for 'No'. Enter '3' if not applicable.		

XIII	Small and medium enterprise	Enter '1' in the box provided if the company is a small and medium enterprise (as per paragraphs 2A, 2B and 2C Schedule 1 of ITA 1967), and not a special purpose vehicle established for the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission [subsection 2(9) of ITA 1967]. Enter '2' if the company is:- <ul style="list-style-type: none"> • not a small and medium enterprise; <li style="text-align: center;"><i>or</i> • a small and medium enterprise which is also a special purpose vehicle established for the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission. 	-	-
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Status of Tax

To facilitate the processing of return forms, a company is advised to complete this Section correctly based on the tax computed until Part C on page 4 of Form C 2012. Enter 'X' in one relevant box only.

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income

Item	Subject	Explanation	Working Sheet	Appendix
A1	Statutory business income (Business 1)	Business 1 shall be designated in accordance with the explanation in Part II. (Refer to 'Separation of Income by Source' on page 33)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A1	Business code	Business code for Business 1 is obtainable in Appendix G.	-	G
A1	Amount	Transfer the amount of taxable statutory income from the relevant working sheet. Enter '0' for loss.	HK-PC1, HK-PC2 to HK-PC15 (whichever is relevant)	A1, A2 or A3 (whichever is relevant)
A2	Business 2	] Explanation as per A1.	As per A1	As per A1
A3	Business 3			
A4	Business 4			
A5	Business 5 + 6 and so forth	Explanation as per A1. If the company has more than five businesses, enter the total statutory income from business 5 and so forth in item A5. List out separately as per format A1 to A4 and furnish together with Form C.	As per A1	As per A1

Statutory Partnership Income

If the company is a partner of two or more partnerships, designate each partnership as partnership 1, partnership 2 and so forth. This identification is permanent and must be retained until the company is wound up.

Item	Subject	Explanation	Working Sheet	Appendix											
A6	Statutory partnership income (Partnership 1)	Partnership 1 as designated.	-	-											
A6	Tax reference no.	State the partnership income tax reference number. <i>Example: D 2345677-09</i> D <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>7</td><td>0</td><td>9</td></tr></table>			2	3	4	5	6	7	7	0	9	-	-
		2	3	4	5	6	7	7	0	9					
A6	Amount	Enter the adjusted amount or the amount adjusted by LHDNM as per form CP30. Use Working Sheet HK-PC1A to compute the statutory income and transfer amount C to this item.	HK-PC1A	-											
A7	Partnership 2] Explanation as per A6.	As per A6	As per A6											
A8	Partnership 3														
A9	Partnership 4														

Item	Subject	Explanation	Working Sheet	Appendix
A10	Partnership 5 + 6 and so forth	Explanation as per A6. If the company has more than five partnerships, enter the total statutory income from partnership 5 and so forth in item A10. List out separately as per format A6 to A9 and furnish together with the Form C.	As per A6	As per A6
A11	Aggregate statutory income from businesses	Total of all statutory income from businesses and partnerships from A1 to A10.	-	-
A12	Business losses brought forward	Business losses not absorbed by income of previous years of assessment. If amount A12 exceeds amount A11, enter amount A11 in this item. Enter the balance of unabsorbed losses (balance carried forward) in item F1 of Form C. Enter '0' if there is no loss brought forward.	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	-
A13	Total	A11 <i>minus</i> A12.	-	-
A14	Interest and discounts	Amount C from Working Sheet HK-C15	HK-C15	B2, B3 or B4 (whichever is relevant)
A15	Rents, royalties and premiums	<i>Rents</i> - Amount D from Working Sheet HK-C16 <i>Royalties</i> - Amount F from Working Sheet HK-C15	HK-C15, HK-C16	B2, B3, B4 or B5 (whichever is relevant)
A16	Other income	Taxable income other than those listed from A14 to A15.	-	-
A17	Additions pursuant to paragraph 43(1)(c)	The following earnings/proceeds are deemed income and taken into account as aggregate income of the company: - Earnings/proceeds in relation to prospecting expenditure under Schedule 4 of ITA 1967. - The earnings/proceeds are taken into account for tax computation if the claim for such expenditure had previously been made. - Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 for the computation income to be included as aggregate income of the company. - The computation must be properly kept for examination. - Enter the amount computed in this item.	-	-
A18	Aggregate statutory income from other sources	Total of all statutory income from A14 to A17.	-	-
A19	Aggregate income	A13 <i>plus</i> A18.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A20	Current year business losses	<p>Use the relevant working sheet to compute the adjusted loss.</p> <p>Adjusted business loss can be computed based on the format in Appendix A1 / A2 / A3. If the company has more than one business, add all the adjusted losses and enter the amount in the relevant working sheet.</p> <p>The amount in A20 is restricted to the amount in A19. If the amount in A20 exceeds the amount in A19, enter amount as per A19 in this item.</p> <p>Transfer the amount from item A20 (loss to be absorbed) to the relevant working sheet.</p>	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	A1, A2 or A3 (whichever is relevant)
A21	Total	A19 minus A20.	-	-

Other Expenses

Legal provisions allow the following expenses to be deducted from the aggregate income of the company. Make qualified claims only and fill in items which are relevant.

Item	Subject	Explanation	Working Sheet	Appendix
A22	Prospecting expenditure - Schedule 4 and paragraph 44(1)(b)	<p>Refer to paragraph 44(1)(b) and Schedule 4 regarding the eligibility to claim ; and paragraph 5 of Schedule 4 for computation.</p> <p>The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item G7.</p>	-	-
A23	Pre-operational business expenditure - Schedule 4B and paragraph 44(1)(b)	<p>Refer to paragraph 44(1)(b) and Schedule 4B regarding the eligibility to claim.</p> <p>Compute in accordance with paragraphs 2 and 3 of Schedule 4B. The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item G8.</p>	-	-
A24	Permitted expenses under section 60F or 60H and income exempted from tax by the Minister under section 127	<p><u>Investment Holding Companies</u> Refer to section 60F, subsection 60F(1), subsection 60F(2) and Public Ruling No. 3/2011 regarding the eligibility to claim; and the computation of permitted expenses according to the specified formula.</p> <p><u>Closed-end Fund Companies</u> Refer to:-</p> <ul style="list-style-type: none"> section 60H regarding the eligibility to claim; and 	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		<ul style="list-style-type: none"> subsection 60H(4) and 60H(5) on the computation of expenses which can be claimed. 		
A25	Total	A21 <i>minus</i> (A22 to A24). Enter '0' if the computed value is negative.	-	-
A26	Gift of money to the Government / local authority	Gift of money to the Government, State Government or local authority. Subsection 44(6)	-	-
A27A	Gift of money to approved institutions or organisations	Gift of money to institutions / organisations approved by the Director General of Inland Revenue is restricted to the difference between 10% of the aggregate income in A19 and the total amount deducted pursuant to subsection 44(11B) and subsection 44(11C). Proviso to subsection 44(6)	-	-
A27B	Gift of money or cost of contribution in kind for any approved sports activity or sports body	Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Amount to be deducted shall not exceed the difference between 10% of the aggregate income in A19 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11C). Subsection 44(11B)	-	-
A27C	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 Amount to be deducted shall not exceed the difference between 10% of the aggregate income in A19 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11B). Subsection 44(11C)	-	-
A28	Gift of artefacts, manuscripts or paintings	Gift of artefacts, manuscripts or paintings to the Government shall be based on the value determined by the Director General of Museums Malaysia or Director General of the National Archives. Subsection 44(6A)	-	-
A29	Gift of money for the provision library facilities or to libraries	Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries, libraries of schools / institutions of higher education. Subsection 44(8)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A30	Gift of paintings to the National Art Gallery or any state art gallery	Gift of paintings to the National Art Gallery or any state art gallery shall be based on the value determined by the National Art Gallery or state art gallery. Subsection 44(11)	-	-
A31	<i>Zakat perniagaan</i>	Refer to subsection 44(11A) on the eligibility to claim. Amount eligible for claim is restricted to 2.5% of the aggregate income in A19.	-	-
A32	Claim for loss under Group Relief provision	This item is only relevant if '1' is indicated in item XII. Enter the amount of loss claimed according to the provision of section 44A and furnish Form C (RK-T) together with Form C.	-	-
A33	Total income	A25 minus (A26 to A32) Enter '0' if the computed value is negative.	-	-
A34	Statutory income from dividends	With effect from Year of Assessment 2008, the statutory income of a company from non-business source consisting of dividends paid to the company, shall be deemed as total income or part of its total income for that year. This excludes single tier dividends received. <i>Amount C from Working Sheet HK-C14</i>	HK-C14	B1, B3 or B4
A35	Taxable pioneer income	Refer to section 5 to section 25 of the Promotion of Investments Act 1986 regarding the eligibility to claim and computation. Amount from Working Sheet HK-PC2	HK-PC2	-
A36	Chargeable income	Total of amounts A33, A34 and A35.	-	-
A37	Chargeable income of foreign fund management (section 60G)	Refer to section 60G and Part IX of Schedule 1 of ITA 1967. Enter the amount of chargeable income of a foreign fund management company in respect of fund management services provided to foreign investors. (Tax rate - 10%)	-	-

PART B:**TAX PAYABLE**

Item	Subject	Explanation	Working Sheet	Appendix
B1	Chargeable income	Computation is done in Part B of Form C. Chargeable income is the total of amounts from items A36 and A37. Enter '0' if the company does not have any chargeable income.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B2	Division of chargeable income - 5%	Amount of chargeable income subject to tax at the rate of 5% (refer to Part I Schedule 1 of ITA 1967). <i>Example:</i> income from offshore insurance / offshore takaful business income from inward re-insurance / inward re-takaful business	-	-
B3	Division of chargeable income - 8%	Amount of chargeable income subject to tax at the rate of 8% (refer to Part VIII and Part XII Schedule 1 of ITA 1967). <i>Example:</i> income from the life fund of a life insurance business income from family takaful fund	-	-
B4	Division of chargeable income - 10%	Amount of chargeable income subject to tax at the rate of 10% (refer to Schedule 1 of ITA 1967 and the Double Taxation Agreement in Appendix F). <i>Example:</i> income from foreign fund management business section 4A income royalty income of a non-resident company	-	-
B5	Division of chargeable income - 15%	Amount of chargeable income subject to tax at the rate of 15% (refer to Schedule 1 of ITA 1967 and the Double Taxation Agreement in Appendix F). <i>Example:</i> interest income of a non-resident company	-	-
B5A	Division of chargeable income - 20%	Amount of chargeable income subject to tax at the rate of 20% (refer to Schedule 1 of ITA 1967).	-	-
B6	Division of chargeable income - 25%	Amount of chargeable income subject to tax at the rate of 25% (refer to Schedule 1 of ITA 1967).	-	-
B7	Division of chargeable income - other rates	Amount of chargeable income subject to tax at rates other than those stated in items from B2 to B6 (refer to the Double Taxation Agreement in Appendix F).	-	-
B8	Total income tax charged	Total amount of income tax from items B2 to B7.	-	-
B9	Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area	Refer to the relevant Double Taxation Agreement in the LHDNM website: http://www.hasil.gov.my	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B10	Section 110B tax deduction	<p>If the actuarial surplus from the life fund of an insurer is transferred to the shareholders' fund, the amount of tax charged on the portion of that surplus from the life fund shall be set off against the tax charged on the chargeable income from the shareholders' fund of that insurer in respect of the life business.</p> <p>Refer to P.U. (A) 141/2008 on the prescribed formula for computation.</p>	-	A2
B11	Tax deduction under section 51 of Finance Act 2007 (dividends)	<p>A person shall not be entitled to any set-off under section 51 of the Finance Act 2007 (Act 683) for dividends paid with effect from 1st January 2008 if:-</p> <ul style="list-style-type: none"> ● the period from the date that person acquires the shares from which such dividend is paid to the date of disposal of such shares is less than 90 days; or ● the dividend paid is not in respect of dividend derived from ordinary shareholding. <p>The acquisition of shares referred to above, shall not include acquisition of shares in a company listed on Bursa Malaysia.</p> <p>Enter the amount of tax deducted (amount Y) from Appendix B1 in this item.</p>	-	B1
B12	Section 110 tax deduction (others)	Enter the amount of tax deducted (amount B) from Appendix B2 in this item.	-	B2
B13	Section 132 tax relief	<p>Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin.</p> <p>Refer to Appendix F for countries which have Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.</p>	-	F
			-	B3
B14	Section 133 tax relief	<p>Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin which does not have any Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Appendix B4. Transfer amount B from Appendix B4 to this item.</p>	-	-
			-	B4

Item	Subject	Explanation	Working Sheet	Appendix
		Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.		
B15	Total Tax Reduction / Deduction / Relief	Add the amounts from items B9 to B14.	-	-
B16	Tax payable	B8 <i>minus</i> B15	-	-
B17	Tax repayable	B15 <i>minus</i> B8 This item is applicable if the total deduction and relief in item B15 exceeds the amount in item B8. Furnish Appendices B1 / B2 / B3 / B4 (whichever applies) together with Form C.	-	B1, B2 B3 and B4

PART C:**STATUS OF TAX FOR YEAR OF ASSESSMENT 2012**

Reconciliation of tax payable and tax paid (through instalment scheme) is done in this section.

Item	Subject	Explanation	Working Sheet	Appendix
C1	Tax payable	Amount from item B16 Enter '0' in this item if entitled to a tax repayment as per item B17.	-	-
C2	Instalment payments made	This payment does not include any payment of arrears in respect of tax for previous years of assessment.	-	-
C3	Balance of tax payable	C1 <i>minus</i> C2. Enter '0' in this item, if the amount in C2 exceeds the amount in C1. Payment can be made as follows:- <ul style="list-style-type: none"> ● Counters of CIMB Bank Bhd. (CIMB), Public Bank Bhd. (PBB), Malayan Banking Bhd. (Maybank) and Affin Bank Berhad (ABB) by using the bank payment slip. ● PBB, Maybank, Hong Leong Bank and Citibank internet banking & Maybank phone banking. ● Auto Teller Machine (ATM) of PBB and Maybank. ● e-Payment through FPX (Financial Process Exchange) at LHDNM website, http://www.hasil.gov.my. ● Payment counters of LHDNM by using the remittance slip (CP207) enclosed together with this return form; or ● By mail to the LHDNM address as stated on the reverse side of CP207. ● Counter of Pos Malaysia Berhad and Pos Online 	-	-
C4	Tax paid in excess	C2 <i>minus</i> C1	-	-

REMINDER

After computing the tax from Part A to Part C, a company is reminded to complete the 'Status of Tax' section on page 1 of Form C 2012 by entering 'X' in one relevant box only.

PART D: SPECIAL DEDUCTION, DOUBLE DEDUCTION AND FURTHER DEDUCTION

This section is provided for reporting **listed claims** made in computing the adjusted income and statutory income of the business. Refer to Appendix D to determine the relevant type of claim and corresponding claim code. These claims are divided into three (3) categories that is:

- | | | |
|-----------------------|---|-----------------|
| (1) Special deduction | - | Code 101 to 146 |
| (2) Further deduction | - | Code 201 to 219 |
| (3) Double deduction | - | Code 301 to 312 |

The amount of claim can be obtained from the computation of adjusted income in Appendix A1. Enter the correct claim code in the box provided under this section. 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.

Item	Subject	Explanation	Working Sheet	Appendix
D1 to D10	Claim code and Amount	Enter the claim code and amount.	-	Appendix D
D11	Total claimed	Add the amounts from D1 to D10.	-	-

PART E: CLAIM FOR SCHEDULE 3 ALLOWANCE

This section is provided for reporting the capital allowance claimed in deriving at the statutory business income.

Item	Subject	Explanation	Working Sheet	Appendix
E1	Business	Number 1 (refers to business 1 in item C1)	HK-PC1, HK-PC2	-
E1a	Amount absorbed	Capital allowance absorbed in the current year for business 1. Refer to the relevant working sheet for the amount.	to HK-PC15 (whichever is relevant)	
E1b	Balance carried forward	Balance of capital allowance not absorbed by business 1 income in the current year. Enter '0' if none.		
E2 to E5		Explanation as per E1 for businesses 2 to 5 and so forth. If there are more than five businesses, add and enter the capital allowance absorbed in the current year for business 5 and so forth, to item E5. List out separately as per format E1 to E4 and furnish together with the Form C.	As per E1	-

Item	Subject	Explanation	Working Sheet	Appendix
E6	Partnership	Number 1 (refer to partnership 1 in item C6).	HK-PC1A	-
E6(a)	Amount absorbed	Capital allowance absorbed in the current year for partnership 1 in Working Sheet HK-PC1A.		
E6(b)	Balance carried forward	Balance of capital allowance not absorbed by partnership 1 income in the current year. Enter '0' if none.		
E7 to E10		Explanation as per E6 for partnerships 2 to 5 and so forth. If there are more than five partnerships, add the capital allowance absorbed in the current year for partnership 5 and so forth in item E10. List out separately as per format E6 to E9 and furnish together with Form C.	As per E6	-
E11	Total accelerated capital allowance	This item refers to the accelerated capital allowance (if any) reported together with other Schedule 3 allowances in items E1 to E10. However, only accelerated capital allowance for assets acquired in the basis period with effect from year of assessment 2011 is required to be shown under this item. Accelerated capital allowance in respect of assets acquired prior to year of assessment 2011 need not be taken into account.	-	-
E11(a)	Amount absorbed	Accelerated capital allowance absorbed in the current year i.e. the amount of accelerated capital allowance reported in items E1(a) to E10(a) pertaining to assets acquired with effect from year of assessment 2011. In relation to items E1(a) to E10(a), the priority of set-off for whichever type of Schedule 3 allowance is the choice of the company but the practice must be consistent and records kept.		
E11(b)	Balance carried forward	Balance of accelerated capital allowance not absorbed in the current year i.e. the amount of accelerated capital allowance reported in items E1(b) to E10(b) in respect of assets acquired with effect from year of assessment 2011.		
E12	Total capital allowance on assets acquired in the basis period	Enter the amount of capital allowance which can be claimed on assets acquired in the basis period for business use. Where fixed assets are acquired through hire-purchase, capital allowance on the amount of principal paid in the basis period is taken into account. Capital allowance on fixed assets under finance lease is to be included by the lessor for the relevant basis period; unless the lease transaction is a deemed sale transaction under the the Income Tax Leasing Regulations 1986 where the capital allowance is to be included by the lessee.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
E13	Total capital allowance brought forward but disregarded due to substantial change in shareholding	Amount D2 from Working Sheet HK-PC1	HK-PC1	-

PART F:**CLAIM FOR LOSSES**

This section is provided for reporting the amount of loss disregarded/surrendered/claimed in the basis period for the current year of assessment and the balance of loss carried forward for deduction in the subsequent year of assessment.

Item	Subject	Explanation	Working Sheet	Appendix
F1	Business/partnership losses	Use relevant appendix and working sheet for computation and adjustment of losses.	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	A1, A2, A2A, A3 or A3A
F1(a)	Amount disregarded	Amount B from Working Sheet HK-F1. This item is relevant if 'X' is indicated in the box for 'Yes' under item XII.		
F1(b)	Balance carried forward	Amount of loss (previous year and current year) not absorbed in item A12 and A20, is entered in this item after deducting the:- (i) amount disregarded [F1(a)] and/or (ii) amount surrendered [F1A(a)] (if any).		
F1A	Losses surrendered under Group Relief Provision	This item is relevant if the company surrendered loss in accordance with the provision of section 44A.	HK-F1	A1, A2, A2A, A3 or A3A
F1A(a)	Amount surrendered	Amount H from Working Sheet HK-F1		
F1A(b)	Balance carried forward	Enter the balance of current year loss not surrendered, (if any) in this item.		
F2	Pioneer losses	Use relevant appendix and working sheet for computation and adjustment of losses.	HK-PC2 and HK-F2	A1
F2(a)	Amount absorbed	Amount D from Working Sheet HK-F2		
F2(b)	Balance carried forward	Amount E from Working Sheet HK-F2		
F3, F3(a) & F3(b)	Losses from approved service projects	] Explanation as per F2, F2(a) and F2(b).	HK-PC3 and HK-F2	A1
F4 F4(a) & F4(b)	Business losses from Operational Headquarters/ Foreign Fund Management			
		]	HK-PC6 and HK-F2	A1

Item	Subject	Explanation	Working Sheet	Appendix
F5 F5(a) & F5(b)	Section 54A shipping losses	] Explanation as per F2, F2(a) and F2(b).	HK-PC7 and HK-F2	A1

PART G:**INCENTIVE CLAIM**

Item	Subject	Explanation	Working Sheet	Appendix
G1	Investment Tax Allowance	Refer to sections 26 to 28 of the Promotion of Investments Act 1986 (PIA 1986) on the eligibility to claim and sections 29 to 29H of the same Act regarding computation according to the type of approval. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC4	A1
G1(a)	Amount absorbed	Amount H4 from Working Sheet HK-PC4		
G1(b)	Balance carried forward	Amount H5 from Working Sheet HK-PC4		
G2	Industrial Adjustment Allowance	This incentive is abolished with effect from year of assessment 2009. However, if approval of this incentive was granted before 31 August 2007, the relevant company can continue to claim until this allowance is fully absorbed. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC12	A1
G2(a)	Amount absorbed	Amount J4 from Working Sheet HK-PC12		
G2(b)	Balance carried forward	Amount J5 from Working Sheet HK-PC12		
G3	Infrastructure Allowance	Refer to section 41A of PIA 1986 regarding the eligibility to claim and section 41B of the same Act on computation. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC5	A1
G3(a)	Amount absorbed	Amount H4 from Working Sheet HK-PC5		
G3(b)	Balance carried forward	Amount H5 from Working Sheet HK-PC5		
G4, G4(a) & G4(b)	Schedule 7A Allowance	Refer to Schedule 7A of ITA 1967 on the eligibility to claim and computation. Explanation as per G3, G3(a) dan G3(b).	HK-PC5	A1
G5 G5(a) & G5(b)	Schedule 7B Allowance	Refer to Schedule 7B of ITA 1967 regarding the eligibility to claim and computation. Explanation as per G3, G3(a) and G3(b).	HK-PC5	A1

Item	Subject	Explanation	Working Sheet	Appendix
G6	Increased Exports Allowance	Refer to Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] for manufacturing companies regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10	A1
G6(a)	Amount absorbed	Amount F6 from Working Sheet HK-PC10		
G6(b)	Balance carried forward	Amount F7 from Working Sheet HK-PC10		
G6A	Allowance for Increased Agriculture Exports	Refer to: <ul style="list-style-type: none"> Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] Income Tax (Allowance for Increased Exports) (Amendment) Rules 2003 [P.U. (A) 309/2003] for agriculture sector regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10	A1
G6A(a)	Amount absorbed	Amount F6 from Working Sheet HK-PC10		
G6A(b)	Balance carried forward	Amount F7 from Working Sheet HK-PC10		
G6B	Increased Exports Allowance for Malaysian International Trading Company	Refer to: <ul style="list-style-type: none"> Income Tax (Exemption) (No. 12) Order 2002 [P.U. (A) 60/2002] and Income Tax (Exemption) (Amendment) Order 2003 [P.U. (A) 181/2003] regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC11	A1
G6B(a)	Amount absorbed	Amount F5 from Working Sheet HK-PC11		
G6B(b)	Balance carried forward	Amount F6 from Working Sheet HK-PC11		
G6C	Value of Increased Export of Services	Refer to: <ul style="list-style-type: none"> Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] and Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275/2006] regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10B	A1
G6C(a)	Amount absorbed	Amount F5 from Working Sheet HK-PC10B		
G6C(b)	Balance carried forward	Amount F6 from Working Sheet HK-PC10B		

Item	Subject	Explanation	Working Sheet	Appendix
G6D	Special Incentive for Exports	<p>Refer to:</p> <ul style="list-style-type: none"> ● Income Tax (Exemption) (No. 17) Order 2005 [P.U. (A) 158/2005]; ● 2008 Budget; and ● Income Tax (Exemption) Order 2011 [P.U. (A) 44/2011 - Year of Assessment 2010 to 2014] <p>on the eligibility to claim and computation.</p> <p>The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.</p>	HK-PC10A & HK-PC10C	A1
G6D(a)	Amount absorbed	Amount F6 / G5 / H5 from Working Sheet HK-PC10A / Amount F6 from Working Sheet HK-PC10C		
G6D(b)	Balance carried forward	Amount F7 / G6 / H6 from Working Sheet HK-PC10A / Amount F7 from Working Sheet HK-PC10C		
G6E	Allowance for Bionexus status company	<p>Refer to the Income Tax (Exemption) (No. 18) Order 2007 [P.U. (A) 372/2007] regarding the eligibility to claim and computation.</p> <p>The computation must be properly kept for examination. The appendix may be used to compute and make adjustments.</p>	-	A1
G6E(a)	Amount absorbed	The amount of allowance which can be absorbed is restricted to the statutory income after deducting the allowance under Schedule 3 of ITA 1967.		
G6E(b)	Balance carried forward	Enter the balance of unabsorbed allowance in this item.		
G7	Schedule 4 expenditure	<p>Refer to the explanation for A22.</p> <p>Enter the balance of unabsorbed expenditure (balance carried forward) to this item.</p>	-	-
G8	Schedule 4B expenditure	<p>Refer to the explanation for A23.</p> <p>Enter the balance of unabsorbed expenditure (balance carried forward) to this item.</p>	-	-
G9	Total claim	Add the amounts from items A22, A23 and amounts from items G1(a) to G6E(a).	-	-
G10	Total transferred to exempt account	<p>Add the amounts from item G1(a) to item G6E(a).</p> <p>This amount shall be included in the Exempt Account.</p>	-	-

PART H: INCOME TRANSFERRED TO EXEMPT ACCOUNT

This section provides the space for reporting tax exempt income to be included in the Exempt Account. Refer to Appendix J for the type of income which is tax exempt and the relevant income code. Enter the correct income code in the box provided under this section.

Item	Subject	Explanation	Working Sheet	Appendix
H1 to H10	Income Code	Enter the code for the type of income which is tax exempt.	-	J
H1 to H10	Amount	Enter the amount of income which is tax exempt.	-	-
H11	Total transferred to exempt account	Sum of amounts from H1 to H10.	-	-

PART I: EXEMPT ACCOUNT

Item	Subject	Explanation	Working Sheet	Appendix
I1	Credit in account	Enter the amount: (<i>Credit balance brought forward + G10 + H11</i>) in this item.	-	-
I2	Tax exempt dividends paid	Enter the amount of tax exempt dividend paid by the company in the basis period, in this item. This does not include single tier dividend paid by the company in the basis period.	-	-
I3	Balance carried forward	I1 <i>minus</i> I2	-	-

PART J: INCOME OF PRECEDING YEARS NOT DECLARED

Item	Subject	Explanation	Working Sheet	Appendix
J1	Chargeable income of preceding year not declared (if any)	Use Working Sheet HK-J to declare this income and retain the relevant tax computation for examination.	HK-J	-

PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

Item	Subject	Explanation	Working Sheet	Appendix
K1	Any disposal of asset?	Enter 'X' in the box for 'Yes' if there is disposal of asset or 'No' if not applicable.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
K2	Has the disposal been declared to LHDNM?	Complete this item if K1 = 'Yes'. Enter 'X' in the box for 'Yes' if the disposal has been declared to LHDNM or 'No' if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available from the LHDNM website, http://www.hasil.gov.my .	-	-

PART L:**FINANCIAL PARTICULARS OF COMPANY**

Item	Subject	Explanation	Working Sheet	Appendix
L1	Business code (main business)	Enter the business code (refer to Appendix G) for the main business only. If there is more than one main business, enter the business code for the business with the highest turnover.	-	G
L2	Sales / Turnover (main business)	Total gross income of the main business including accrued income. Enter '0' if no income.	-	-
L3	Opening stock	Opening stock of finished goods as per Trading Account.	-	-
L4	Purchases	Total gross purchases less discounts, returns outwards and rebate pertaining to the main business, L1.	-	-
L4A	Cost of production	Cost of production from Manufacturing Account.	-	-
L5	Closing stock	Closing stock of finished goods as per Trading Account.	-	-
L6	Cost of sales	(L3 <i>add</i> L4 <i>add</i> L4A) <i>minus</i> L5 Enter '0' if none.	-	-
L7	Gross profit / loss	L2 <i>minus</i> L6 Indicate 'X' in the box provided if the value is negative (loss).	-	-
L8	Foreign currency exchange gain	Total foreign currency exchange gain as per Profit and Loss Account.	-	-
L9	Other business income	Total net income from business sources other than L1.	-	-
L10	Other income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income/gains and income under subsection 4(f) of ITA 1967.	-	-
L11	Non-taxable profits	This item takes into account unrealised profits, capital gains and non-taxable portion of extraordinary/gains. This excludes tax exempt income.	-	-
L12	Interest	Total interest expense excluding hire-purchase interest and interest on lease.	-	-
L13	Professional, technical, management and legal fees	Total payments made as per Profit and Loss Account.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
L13A	Technical fee payments to non-resident recipients	Total payments made as per Profit and Loss Account.	-	-
L14	Contract payments	Amount of contract payments claimed in the Profit and Loss Account. This excludes contract payments classified as cost of sales.	-	-
L15	Salaries and wages	This includes bonuses, allowances, overtime pay and leave pay as per Profit and Loss Account.	-	-
L15A	Cost of Employee Stock Options	Total cost as per Profit and Loss Account.	-	-
L16	Royalties	Gross amount before deduction of withholding tax.	-	-
L17	Rental / lease	Total paid for rental of premises, land, motor vehicles, equipment, other rental and leases claimed in the Profit and Loss Account.	-	-
L18	Maintenance and repairs	] Amount claimed as per Profit and Loss Account	-	-
L19	Research and development		-	-
L20	Promotion and advertisement		-	-
L21	Travelling and accommodation		-	-
L22	Foreign currency exchange loss	Total foreign currency exchange loss as per Profit and Loss Account.	-	-
L23	Other expenditure	Total of all expenses other than from L12 to L22, claimed in the Profit and Loss Account.	-	-
L24	Total expenditure	Total expenses from L12 to L23.	-	-
L25	Net profit / Net loss	Net profit or loss as per Profit and Loss Account. Mark 'X' if value is negative.	-	-
L26	Non-allowable expenses	Refer to paragraph 1.2.3 in Part II of this Guidebook.	-	-
L27	Motor vehicles	] Net book value as per Balance Sheet	-	-
L28	Plant and machinery		-	-
L29	Land and buildings		-	-

Item	Subject	Explanation	Working Sheet	Appendix
L30	Other fixed assets	Net book value as per Balance Sheet	-	-
L31	Total fixed assets	Total from L27 to L30.	-	-
L31A	Total cost of fixed assets acquired in the basis period	Only the total cost of fixed assets acquired in the basis period is taken into account in this item. If the fixed asset is acquired through hire-purchase or finance lease, state the principal amount paid only.	-	-
L32	Investments	Cost of investments and fixed deposits.	-	-
L33	Trade debtors	Trade debtors as per Balance Sheet.	-	-
L34	Other debtors	Other debtors as per Balance Sheet but does not include loans to directors.	-	-
L34A	Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.	-	-
L35	Loans to directors	] Amount as per Balance Sheet	-	-
L36	Cash in hand and cash at bank		-	-
L37	Other current assets	Current assets other than from L33 to L36.	-	-
L38	Total current assets	Total of current assets from L33 to L37.	-	-
L39	Total assets	Sum of L31, L32 and L38.	-	-
L40	Loans and overdrafts	Short-term such as bank overdrafts, banker's acceptance, trust receipts and so forth.	-	-
L41	Trade creditors	Total amount from the purchase of merchandise and receipt of services.	-	-
L42	Other creditors	Creditors other than trade creditors and loans from directors.	-	-
L43	Loans from directors	In the form of loans and advances as per Balance Sheet.	-	-
L44	Other current liabilities	Current liabilities other than from L40 to L43.	-	-
L45	Total current liabilities	Total from L40 to L44.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
L46	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.	-	-
L47	Total liabilities	L45 add L46	-	-
L48	Paid-up capital	Paid issued capital.	-	-
L49	Profit and loss appropriation account	Balance in the Profit and Loss Appropriation Account including retained profits as per Balance Sheet.	-	-
L50	Reserve account	This includes all reserve accounts except retained profits.	-	-
L51	Total equity	Sum of L48, L49 and L50.	-	-
L52	Total liabilities and equity	Total of L47 and L51.	-	-

PART M:**PARTICULARS OF WITHHOLDING TAXES**

Item	Subject	Explanation	Working Sheet	Appendix
M1	107A	Section 107A withholding tax.	HK-M	-
		Gross Amount Paid		
		Gross amount paid to the non-resident contractor for services under the contract in accordance with the provision of section 107A.		
		Total Tax Withheld and Remitted to LHDNM		
		10% on the gross amount [paragraph 107A(1)(a)]		
		<i>Add</i>		
		3% on the gross amount [paragraph 107A(1)(b)]		
		(Regulations and procedures regarding its remittance to the Collections Unit/Branch of LHDNM has to be complied).		
		Net Amount Paid		
		Gross Amount		
		<i>minus</i>		
		Total Tax Withheld and Remitted to LHDNM		

Item	Subject	Explanation	Working Sheet	Appendix
M2	109	<p>Section 109 withholding tax – Tax rate as in Part II</p> <p>Schedule 1 of ITA 1967: Interest - 15% on the gross amount Royalties - 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).</p> <p>Gross Amount Paid Gross amount of interest or royalties paid to a non-resident.</p> <p>Total Tax Withheld and Remitted to LHDNM Amount from Working Sheet HK-M.</p> <p>Net Amount Paid Explanation as per M1.</p>	HK-M	-
M3	109A	<p>Section 109A withholding tax – The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.</p> <p>Gross Amount Paid Gross amount paid to public entertainers for services rendered in Malaysia.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p> <p style="margin-left: 400px;">} Explanation as per M2</p>	HK-M	-
M4	109B	<p>Section 109B withholding tax – The tax rate stipulated in Part V Schedule 1 of ITA 1967 is 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).</p> <p>Gross Amount Paid Gross amount of special classes of payment under section 4A of ITA 1967 made to non-resident persons.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p> <p style="margin-left: 400px;">} Explanation as per M2</p>	HK-M	-

Item	Subject	Explanation	Working Sheet	Appendix
M5	109E	<p>Section 109E withholding tax – Tax rates as in Part Part XI Schedule 1 of ITA 1967 are:</p> <ul style="list-style-type: none"> ● 8% on the gross amount of income distributed/credited to a participant other than a participant which is a resident company ● 25% on the gross amount of income distributed/credited to a participant which is a non-resident company. <p>Gross Amount Paid Gross amount of payments made to the above participants.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p> <p style="text-align: right;">} Explanation as per M2</p>	HK-M	-
M6	109F	<p>Section 109F withholding tax – Tax rate as in Part XIII Schedule 1 of ITA 1967 is 10% on the gross amount of gains or profits falling under paragraph 4(f) which is derived from Malaysia.</p> <p>Gross Amount Paid Gross amount of payments made to non-resident persons.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p> <p style="text-align: right;">} Explanation as per M2</p>	HK-M	-

PART N: TRANSACTION BETWEEN RELATED COMPANIES

Related companies refer to companies related through equity shareholding.

Item	Subject	Explanation	Working Sheet	Appendix
N1	Total sales to related companies in Malaysia	This includes sales of merchandise and services. Amount for the whole basis period is taken into account.	-	-
N2	Total sales to related companies outside Malaysia	Explanation as per N1.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
N3	Total purchases to related companies in Malaysia	This includes purchases of merchandise and services. Amount for the whole basis period is to be taken into account.	-	-
N4	Total purchases to related companies outside Malaysia	Explanation as per N3.	-	-
N5	Total of other expenses to related companies in Malaysia	This takes into account all types of expenditure claimed in the Profit and Loss Account for the basis period except purchases in N3. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N6	Total of other expenses to related companies outside Malaysia	This takes into account all types of expenditure claimed in the Profit and Loss Account for the basis period except purchases in N4. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N7	Loans to related companies in Malaysia	Total amount of loans (including advances) given during the basis period.	-	-
N8	Loans to related companies outside Malaysia	Explanation as per N7.	-	-
N9	Loans from related companies in Malaysia	Total amount of loans (including advances) received during the basis period.	-	-
N10	Loans from related companies outside Malaysia	Explanation as per N9.	-	-
N11	Other income from related companies in Malaysia	Total amount of other income reported in the Profit and Loss Account for the basis period except sales in N1. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N12	Other income from related companies outside Malaysia	Total amount of other income reported in the Profit and Loss Account for the basis period except sales in N2. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-

PART P:		PARTICULARS OF COMPANY		
Item	Subject	Explanation	Working Sheet	Appendix
P1	Status of company	'X' can be indicated in one or more boxes. <i>Example:</i> If an investment holding company is also a controlled company.	-	-
P2	Registered address	Registered address as filed at the office of the Companies Commission of Malaysia.	-	-
P3	Telephone no. of business premise	Telephone number of the business premise.	-	-
P4	Correspondence address	Address used for correspondence with LHDNM.	-	-
P5	Address of business premise	Address where the main business is carried on.	-	-
P6	Website / Blog address	Website / blog address (if any).	-	-
P7	Name of bank	State the name of the bank where the company has a bank account. This is for the purpose of refund (if any) by LHDNM to the company concerned.	-	-
P8	Bank account no.	Bank account number of the company in relation to P6.	-	-
P9	Address where company's records are kept	Indicate 'X' in the box pertaining to the address where the records of the company are kept ie. whether at the address as in: P2 (registered address), P4 (correspondence address); or P5 (address of business premise)	-	-
P10	Other address if N8 does not apply	Fill in this item only if the records of the company are kept at an address other than that stated in P8.	-	-
P11	Directors' name	State the names of three (3) directors who are active in the company's operations.	-	-
P12	Directors' identity card / passport no.	Identity card number or passport number of the three directors according to the sequence as in P10 ie. Director I, Director II and Director III.	-	-
P13	Directors' telephone no.	Telephone numbers of these directors following the sequence as in P10.	-	-
P14	Directors' income tax no.	Income tax reference numbers of these directors in the same sequence as P10.	-	-
P15	Directors' equity shareholding (%)	Percentage equity shareholding of the three directors according to the sequence as stated in P10.	-	-
P16	Directors' salary / bonus	Salaries/Bonuses of these directors according to the sequence in P10.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
P17	Directors' fee / commission / allowance	Fees/Commissions/Allowances received by these directors as per the sequence in P10.	-	-

PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF CONTROLLED COMPANY

Item	Subject	Explanation	Working Sheet	Appendix
Q1 to Q5	Identity card / passport / company registration no.	For controlled companies, enter the identity card number / passport number of five (5) major shareholders. If the major shareholder is a company, state the number as registered with the Companies Commission of Malaysia.	-	-
	Name	State the names of the five major shareholders.	-	-
	Direct shareholding (%)	Percentage of direct shareholding of the five major shareholders.	-	-
	Country of origin	Refer to the country code provided Appendix E of this Guidebook.	-	-

PART R: OTHER PARTICULARS

Item	Subject	Explanation	Working Sheet	Appendix
R1	Foreign equity in comparison with paid-up capital	Tandakan 'X' dalam petak untuk peratusan ekuiti yang dipegang oleh orang asing/syarikat asing. Sila bundarkan sekiranya peratusan ekuiti tersebut mempunyai titik perpuluhan.	-	-
R2		Advance Ruling Items from R2a to R2c need not be completed if not applicable.	-	-
R2a	Advance Ruling	Mark 'X' in the box for 'Yes' if there is advance ruling issued in relation to the declaration in this return form. Indicate 'X' in the box for 'No' if the advance ruling applied for, is not/has not yet been issued.	-	-
R2b	Compliance with Advance Ruling	Fill in this item only if the answer to R2a is 'Yes'. If there is compliance with the advance ruling in relation to the declaration in this return form, indicate 'X' in the box for 'Yes'. If not complied with, mark 'X' in the box for 'No'.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
R2c	Material difference in arrangement	<p>Fill in this item only if the answer to R2a is 'Yes'.</p> <p>Indicate 'X' in the box for 'Yes' if there is material difference in the arrangement of the advance ruling in relation to the declaration in this return form.</p> <p>If there is no material difference, mark 'X' in the box for 'No'.</p>	-	-
R3		<p>Advance Pricing Arrangement</p> <p>Items from R3a to R3c need not be completed if not applicable.</p>	-	-
R3a	Advance Pricing Arrangement	<p>Mark 'X' in the box for 'Yes' if there is advance pricing arrangement issued in relation to the declaration in this return form.</p> <p>Indicate 'X' in the box for 'No' if the advance pricing arrangement applied for, is not/has not yet been issued.</p>	-	-
R3b	Compliance with Advance Pricing Arrangement	<p>Fill in this item only if the answer to R3a is 'Yes'.</p> <p>If there is compliance with the advance pricing arrangement in relation to the declaration in this return form, indicate 'X' in the box for 'Yes'.</p> <p>If not complied with, mark 'X' in the box for 'No'.</p>	-	-
R3c	Material difference in arrangement	<p>Fill in this item only if the answer to R3a is 'Yes'.</p> <p>Indicate 'X' in the box for 'Yes' if there is material difference in the arrangement of the <i>advance pricing arrangement</i> in relation to the declaration in this return form.</p> <p>If there is no material difference, mark 'X' in the box for 'No'.</p>	-	-

PART S:**PARTICULARS OF AUDITOR**

Item	Subject	Explanation	Working Sheet	Appendix
S1	Name of firm	Name of the audit firm which audits the company's accounts.	-	-
S2	Address of firm	Correspondence address of the audit firm.	-	-
S3	Telephone no.	Telephone number of the audit firm/handphone number of the auditor.	-	-

PART T: PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

Item	Subject	Explanation	Working Sheet	Appendix
T1	Name of firm	Name of the tax agent's firm responsible for filling out this Form C.	-	-
T2	Address of firm	Correspondence address of the tax agent's firm.	-	-
T3	Telephone no.	Telephone number of the tax agent's firm/handphone number of the tax agent.	-	-
T4	Tax agent's approval no.	To be filled by a tax agent who has been given approval pursuant to the provision of paragraphs 153(3)(b) and 153(3)(c) of ITA 1967.	-	-
T5	Business registration no.	Business registration number of the tax agent's firm as registered.	-	-
T6	e-mail	e-mail address of the tax agent.		

Please read the reminder on page 16 of the Form C before signing the return form.

DECLARATION

This declaration must be made by a designated officer of the company pursuant to the provisions of ITA 1967. If the return form is not duly signed, it shall be deemed incomplete and returned to you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to Lembaga Hasil Dalam Negeri Malaysia.

Part II – Appendices and Working Sheets

1. Appendices

Introduction

These appendices are provided to enable companies to compute adjusted business income from the audited Profit and Loss Accounts, and Balance Sheets. Refer to legal provisions listed in item 1.2 as a guide when making adjustments. These appendices are provided to assist companies in ascertaining the adjusted business income in a structured manner.

The Appendices provided are as follows:

Appendix	Application
A1	Computation of adjusted income for business
A2	Computation of adjusted income for life insurance business
A2A	Computation of adjusted income for family takaful business
A3	Computation of adjusted income for general insurance business
A3A	Computation of adjusted income for general takaful business
A4	Computation of takaful shareholders' fund
B1	List of dividend income and tax deduction under section 51 of the Finance Act 2007 (Act 683) in respect of dividends
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief on income from countries with Double Taxation Agreement
B4	Claim for section 133 tax relief on income from countries without Double Taxation Agreement
B5	Particulars of properties / assets and total rental
C	List of foreign currency exchange rates (yearly average)
D	List of claim codes for special deductions and other claims, further deductions as well as double deductions
E	List of country codes
F	List of countries with Double Taxation Agreement with Malaysia and withholding tax rates on payments to non-residents
G	List of business codes
H	List of Director General's Public Rulings
I	List of guidelines and application forms for claim on tax incentives
J	List of codes for income exempted from income tax

Separation of Income by Source

Business income must be separated according to source under the provision of section 5 Income Tax Act (ITA) 1967.

If a company carries on one business only, it shall be identified as 'business 1'. With effect from the year 2001, this business shall be known as 'business 1'. **This identity shall be retained until the company is wound up.** Other subsequent businesses shall be identified as 'business 2' and so forth. These business identifications must be used when declaring income in Form C.

If the Act requires a separation of income by source, each separation is deemed one separate business source and the above method of business identification must be complied.

Example:

Insurance industry – 12 sources of income

Insurance business

- (i) Income from life fund
- (ii) Income from shareholders' fund
- (iii) Income from life re-insurance
- (iv) Income from general insurance
- (v) Income from inward re-insurance
- (vi) Income from offshore insurance

Takaful business

- (i) Income from family takaful fund
- (ii) Income from takaful shareholders' fund
- (iii) Income from family re-takaful
- (iv) Income from takaful am
- (v) Income from inward re-takaful
- (vi) Income from offshore takaful

Pioneer company – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Company which has been granted Investment Tax Allowance incentive – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Operational Headquarters Company – 2 sources of income

- (i) Income from the provision of qualifying services
- (ii) Income from the provision of services in Malaysia and other businesses

Foreign Fund Management Company – 2 sources of income

- (i) Income from foreign fund management
- (ii) Income from local fund management

Leasing company – 2 sources of income

- (i) Income from leasing business
- (ii) Income from hire-purchase business and others

(Refer to the 1986 Leasing Regulations issued by LHDNM)

Item	Subject	Explanation						
	ADJUSTMENT OF BUSINESS INCOME (5. ADD)	<p>Examine and identify 'gross income' (if any) entered in the Balance Sheet but not included in the Profit and Loss Account. Refer to paragraph 1.2.1 for legal provisions on 'gross business income'.</p> <p>State the type of income and enter the amount.</p> <p><i>Example:</i></p> <p>Indemnity RM100,000</p>						
	TOTAL	D3 minus D4 plus D5.						
E	ADJUSTMENT OF BUSINESS EXPENDITURE (1. ADD)	<p>Compute the restriction on expenses according to LHDNM guidelines and enter the amount.</p> <p>Non-allowable expenses / charges – according to subsection 39(1) and other sections.</p> <p>Make adjustments for non-allowable expenses according to income tax legal provisions. Use paragraph 1.2.3 as a guide. State the type of expenditure and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Entertainment</td> <td>RM10,000</td> </tr> <tr> <td>Income tax penalty</td> <td>RM 1,000</td> </tr> </table>	Entertainment	RM10,000	Income tax penalty	RM 1,000		
Entertainment	RM10,000							
Income tax penalty	RM 1,000							
	ADJUSTMENT OF BUSINESS EXPENDITURE (2. LESS)	<p>Examine and identify expenses allowed under the legislation but not included in the Profit and Loss Account. Refer to paragraph 1.2.2 as a guide. State the type of expenditure and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Director's fees</td> <td>RM20,000</td> </tr> </table> <p>Other expenses / incentive claim</p> <p>Enter the claim for expenses / incentives under this item. Refer to Appendix D to determine the type of claim and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Remuneration of disabled employee</td> <td>RM12,000</td> </tr> <tr> <td>Approved training</td> <td>RM50,000</td> </tr> </table>	Director's fees	RM20,000	Remuneration of disabled employee	RM12,000	Approved training	RM50,000
Director's fees	RM20,000							
Remuneration of disabled employee	RM12,000							
Approved training	RM50,000							
	TOTAL	E1 minus E2.						
F	ADJUSTED INCOME / (LOSS)	<p>Compute the adjusted profit by subtracting and adding C, D6 and E3.</p> <p>Positive value (+) : Adjusted Income Negative value (-) : Adjusted Loss</p>						

1.2 LIST OF LEGAL PROVISIONS ON TAXABLE INCOME AND ALLOWABLE EXPENSES FOR BUSINESS**1.2.1 Gross Business Income**

Legislation	Subject
12	Gross business income derived from Malaysia
22(2)(a)(i)	Sums received or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income
22(2)(a)(ii)	Sums received or deemed to have been received under a contract of indemnity
22(2)(b)	Compensation for loss of income from that source
24(1)	Debt owing to a relevant person arising in or before the relevant period
24(2)	Market value of the stock in trade at the time of its withdrawal for personal use
30(1)(a)	Recovered bad debts
30(1)(b)	Specific provision for doubtful debts no longer required
30(2)(a)/(b)	Refund on account of payroll tax / turnover tax
30(3)	Recovered expenditure within the meaning of Schedule 2
30(4)	Debt released in respect of any outgoing / expense / allowance which have been made under paragraphs 33(1)(a), (b) or (c); or Schedule 3
–	Income other than the above

1.2.2. Allowable Expenses

Legislation	Subject
33(1)	Outgoings and expenses incurred in the production of gross income
33(1)(a)	Interest upon any money borrowed and employed in the production of gross income or laid out on assets used or held for the production of gross income, is subject to restriction under subsection 33(2)
33(1)(b)	Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income
33(1)(c)	Expenses incurred for the repair of premises, plant, machinery or fixtures. Other expenses include: <ul style="list-style-type: none"> (i) Renewal, repair or alteration of any implement, utensil or article so employed but do not qualify for capital allowance claim (ii) Expenses incurred on any means of conveyance
34(6)(a)/(b)	Payroll tax / Turnover tax paid

Legislation	Subject
34(6)(c)	Capital expenditure equivalent to the amount as may be allowed pursuant to Schedule 2
34(6)(d)	Replanting expenses (in respect of gross income derived from the working of a farm relating to cultivation of crops)
34(6)(e)	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees
34(6)(f)	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka
34(6)(g)	Provision of library facilities or contributions to libraries not exceeding RM100,000
34(6)(h)	Provision of services, public amenities and contributions to approved charity/community projects pertaining to education, health, housing infrastructure, information and communication technology
34(6)(ha)	Provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister
34(6)(i)	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
34(6)(j)	Establishment and management of approved musical or cultural groups
34(6)(k)	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> – not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity – not exceeding RM500,000 in aggregate
34(6)(l)	Provision of scholarship to a student receiving full-time instruction leading to an award of diploma/degree (including Masters/Doctorate)
34(6)(m)	Capital expenditure incurred in obtaining accreditation for a laboratory or as a certification body
34(6)(n)	Provision of practical training in Malaysia to resident individuals who are not own employees
34(6)(o)	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia
–	Expenses other than the above

1.2.3 Non-allowable Expenses

Legislation	Subject
33(2)	Interest not deductible against business income
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration
39(1)(a)	Any form of private or domestic expenses
39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income <i>Example:</i> <ul style="list-style-type: none"> <input type="checkbox"/> Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings

Legislation	Subject
	<input type="checkbox"/> Stock exchange listing expenses <input type="checkbox"/> Pre-commencement or cessation of business expenses <input type="checkbox"/> Legal expenses in connection with the acquisition of assets or private matters <input type="checkbox"/> Donations <input type="checkbox"/> Fines for violation of law including fines and expenses relating to income tax appeals <input type="checkbox"/> Gifts (except for own employees) <input type="checkbox"/> Club membership (entrance) fees and private club membership subscriptions <input type="checkbox"/> Payment for loan and agency agreements <input type="checkbox"/> Purchase of assets and similar expenses <input type="checkbox"/> Other expenses
39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital
39(1)(d)	Payment to any unapproved provident fund
39(1)(e)	(i) Qualifying mining expenditure (Schedule 2) (ii) Qualifying agriculture/forest expenditure (Schedule 3) (iii) Qualifying prospecting expenditure (Schedule 4)
39(1)(f)	Interest or royalty paid to non-residents without complying with section 109
39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber
39(1)(i)	Contract payment made without complying with section 107A
39(1)(j)	Payment made to non-residents without complying with section 109B
39(1)(k)	Payment exceeding RM50,000 for rental of non-commercial motor vehicle
39(1)(l)	Entertainment
39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia
–	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts
–	Expenditure relating to changes in the authorised capital and paid-up capital
–	Professional fees related to the acquisition of fixed assets or investments
–	Renovations and improvements to buildings
–	Expenses other than the above

1.3 REMINDER

Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the *onus-of-proof* is on the individual who makes the claim/adjustment. Any claim/adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

1.3.1 Adjustment of income and expenses

Adjustments must be supported by:

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts/ Invoices

1.3.2 Contract/Subcontract payments, commission and rents and other contract payments for services to residents

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract/commission/service
- Type of asset leased
- Copy of relevant agreement/documents

1.3.3 Contract payments to non-residents (receipts by non-resident contractors - section 107A applies)

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement/documents

1.3.4 Payment of management fee to resident recipients

- Name, address, identity card number and amount paid
- Relationship between the company and the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

1.3.5 Payment of professional, technical or management fees and rents to non-residents (section 4A income)

a) Payment of professional, technical or management fees

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement
- Proof of withholding tax paid

b) Payment for rental of movable properties

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subject to withholding tax, retain the relevant supporting documents
- Proof of withholding tax paid
- Copy of rental agreement/other relevant documents

1.3.6 Expenses charged or allocated by parent company to subsidiary or headquarters to branch in Malaysia**a) Charge or allocation of specific expenses**

- Analysis of expenditure
- Type of expenses charged or allocated
- Basis of computation of the charge or allocation
- Benefit derived by company or branch from the charge or allocation
- Function carried out by the parent company
- Copy of relevant agreement/documents

b) Charge or allocation of management or common expenses

- Analysis of expenditure
- Type of expenditure
- Benefit derived from such expenditure
- Function carried out by the parent company
- Copy of relevant agreement/documents

1.3.7 Overseas trips

- Name, designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

1.3.8 Housing Developers

- Name, address and location of project
- Approved layout plan
- Date of commencement and completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development) and Public Ruling No. 2/2009 (Construction Contracts).

1.3.9 Transfer pricing

A person who enters into a controlled transaction shall prepare a contemporaneous transfer pricing documentation which includes records and documents that provide a description of the following matters:-

- Organizational structure including an organization chart covering persons involved in a control transaction
- Nature of the business or industry and market conditions
- Controlled transactions
- Assumptions regarding factors that influenced the setting of prices or pricing policies and business strategies that influenced the determination of transfer prices
- Comparability, functional and risk analyses
- Selection of the transfer pricing method
- Application of the transfer pricing method
- Background documents that provide for or were referred to in developing the transfer pricing analysis
- Index to documents
- Any other information, data or document considered relevant in the determination of an arm's length price

1.3.10 Leasing

- Copy of leasing agreement/other relevant documents
- Details/Specification of assets leased

1.3.11 Non-resident company carrying out a contractual project in Malaysia

- Name and duration of project
- Agreements related to the project
- List of sub-contracts
- Mode of payment

1.3.12 Investment holding

- Information pertaining to the type of services rendered
- List of companies within the group
- Mode of payment

1.3.13 Reinvestment allowance (RA)

- RA form which has been completed
- Supporting documents of assets acquired
- Flow chart of production process

1.3.14 Guidelines and application forms for incentive claim

- Refer to Appendix I

2. APPENDIX A2: Computation of Adjusted Income for Life Insurance Business

This Appendix is provided to enable companies in the life insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's Accounts (DGI Accounts). Use this Appendix to compute the adjusted income from life fund and shareholders' fund. The following has to be observed before filling out this Appendix:

2.1 Separation of income by source

Refer to paragraph 60(2)(c) regarding the need to keep separate accounts for life fund and shareholders' fund.

2.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for life fund.

Use business 2 for shareholders' fund.

2.3 Usage of Appendix A2

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Actuarial surplus transferred to shareholders' fund	Amount from the Director General of Insurance's Accounts (DGI Accounts).
E	Total gross income	For life fund – transfer the amount from item C. For shareholders' fund – C plus D
F	Cost of acquiring and realizing those investments or rights in item B	This item refers to those investments or rights in item B.
G	Total	E minus F
H	Actuarial deficit transferred to life fund	Fill in if relevant
I	Adjusted income / (Adjusted loss)	For life fund – transfer the amount from item G. For shareholders' fund – G minus H

3. APPENDIX A2A: Computation Of Adjusted Income For Family Takaful Business

This Appendix is provided to enable companies in the family takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). Use this Appendix to compute the adjusted income from the family takaful fund. The following has to be observed before filling out this Appendix:

3.1 Separation of income by source

Refer to paragraph 60AA(2)(c) on the need to keep separate accounts for family takaful fund and shareholders' fund.

3.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for family takaful fund.

3.3 Usage of Appendix A2A

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Cost of acquiring and realizing those investments or rights in item B	This item refers to those investments or rights in item B.
E	Share of profits distributed / credited to the participant	Amount from Director General of Takaful Accounts (DGT Accounts)
F	Share of profits distributed / credited to the shareholders' fund	Amount from Director General of Takaful Accounts (DGT Accounts)
G	Total	D plus E plus F
H	Adjusted income / (Adjusted loss)	For adjusted income – C minus G For adjusted loss – G minus C

4. APPENDIX A3: Computation of Adjusted Income for General Insurance Business

This Appendix is provided to enable companies in the general insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's accounts (DGI Accounts). For companies which carry on composite insurance business (life insurance and general insurance), use Appendix A2 and Appendix A3. The following has to be observed before filling out this Appendix:

4.1 Separation of income by source

Refer to paragraphs 60(2)(a) and 60(2)(b) regarding the need to keep separate accounts for business in life re-insurance, general insurance, inward re-insurance and offshore insurance.

4.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for life re-insurance

Use business 2 for general insurance

Use business 3 for inward re-insurance

Use business 4 for offshore insurance

4.3 Business identity for composite insurance business

Use the following business identity:

Business 1 - income from life fund

Business 2 - income from shareholders' fund

Business 3 - life re-insurance

Business 4 - general insurance

Business 5 - inward re-insurance

Business 6 - offshore insurance

4.4 Usage of Appendix A3

Explanation is not provided as the information can be extracted from the audited accounts and DGI Accounts.

5. APPENDIX A3A: Computation of Adjusted Income for General Takaful Business

This Appendix is provided to enable companies in the general takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). For companies which carry on composite takaful business (family takaful and general takaful), use Appendix A2A and Appendix A3A. The following has to be observed before filling out this Appendix:

5.1 Separation of income by source

Refer to paragraphs 60AA(2)(a) and 60AA(2)(b) the need to keep separate accounts for business in family re-takaful, general takaful, inward re-takaful and offshore takaful.

5.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for family re-takaful

Use business 2 for general takaful

Use business 3 for inward re-takaful

Use business 4 for offshore takaful

5.3 Business identity for composite takaful business

Use the following business identity:

Business 1 - income from family takaful fund

Business 2 - income from shareholders' fund

Business 3 - family re-takaful

Business 4 - general takaful

Business 5 - inward re-takaful

Business 6 - offshore takaful

5.4 Usage of Appendix A3A

Explanation is not provided as the information can be extracted from the audited accounts and DGT Accounts.

6. APPENDIX A4: Computation Of Takaful Shareholders' Fund

This Appendix is provided to enable companies in the takaful business to compute the takaful shareholders' fund from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts).

7. OTHER APPENDICES

Appendix	Explanation
B1	Tax deduction under section 51 of the Finance Act 2007 (Act 683) in respect of dividends
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief - Income from countries with Double Taxation Agreement with Malaysia
B4	Claim for section 133 tax relief - Income from countries without Double Taxation Agreement with Malaysia
B5	Particulars of properties/assets and total rental
C	Foreign currency exchange rates (yearly average) These rates are made available for taxpayers who do not have information on exchange rates as at the time of transaction and date of receipt of income in foreign currency.
D	Claim codes for: - special deduction and other claims - further deduction - double deduction
E	Country codes
F	List of countries which have Double Taxation Agreement with Malaysia <input type="checkbox"/> Refer to this Appendix to determine the tax rate for income from interest, royalties and fees for technical services <input type="checkbox"/> Check the list of countries in this Appendix to determine the eligibility to claim section 132 tax relief
G	Business codes
H	List of Director General's Public Rulings These are Public Rulings issued by LHDNM. Details of these rulings are available from the LHDNM website: <p style="text-align: center;"><i>http://www.hasil.gov.my</i></p>
I	List of guidelines and application forms for incentive claim
J	List of codes for income exempted from income tax

8. WORKING SHEETS

Working sheets are provided to assist in ascertaining the statutory income, adjusted loss, adjusted balance of incentives, adjusted balance of capital allowance and other important information.

The types of working sheets are listed below:-

Working Sheet	Explanation
HK-PC1	Computation of statutory income for business This working sheet is meant for businesses which have not been granted any tax incentive other than special deductions, further deductions and double deductions.
HK-PC1A	Computation of statutory income for partnership
HK-PC2	Computation of statutory income for pioneer business - section 5 to section 25 of the Promotion of Investments Act 1986
HK-PC3	Computation of statutory income for approved service project - paragraph 127(3)(b) and subsection 127(3A) of the Income Tax Act 1967
HK-PC4	Computation of statutory income for a company which has been granted Investment Tax Allowance (ITA) incentive - section 26 to section 31 of the Promotion of Investments Act 1986
HK-PC5	Computation of statutory income for a company which has been granted Schedule 7A, Schedule 7B and Infrastructure Allowance incentive - section 133A and Schedule 7A of the Income Tax Act 1967 - section 133A and Schedule 7B of the Income Tax Act 1967 - section 41A and section 41B of the Promotion of Investments Act 1986
HK-PC6	Computation of statutory income for Operational Headquarters Company in relation to the provision of services in Malaysia - Income Tax (Exemption) (No. 40) Order 2005 [P.U. (A) 307/2005]
HK-PC7	Computation of statutory income for shipping business carried on by a resident company - section 54A of the Income Tax Act 1967
HK-PC8	Computation of statutory income for sea and air transport business carried on by a non-resident company
HK-PC9	Computation of statutory income for insurance business
HK-PC9A	Computation of statutory income for takaful business
HK-PC10	Computation of statutory income for a company entitled to claim Allowance for Increased Exports under P.U. (A) 128/1999 - Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] - manufacturing company / company engaged in agriculture - Income Tax (Allowance for Increased Exports) (Amendment) Rules 2003 [P.U. (A) 309/2003] - company engaged in agriculture
HK-PC10A	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Exports under P.U. (A) 158/2005 - Income Tax (Exemption) (No. 17) Order 2005 [P.U. (A) 158/2005] - 2008 Budget

Working Sheet	Explanation
HK-PC10B	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Export of Qualifying Services - Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] - Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275/2006]
HK-PC10C	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Export pursuant to Income Tax (Exemption) 2011 [P.U. (A) 44/2011] - for a company carrying on activities of manufacturing motor vehicles, automobile components or parts
HK-PC11	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Exports - Malaysian International Trading Company - Income Tax (Exemption) (No. 12) Order 2002 [P.U. (A) 60/2002] - Income Tax (Exemption) (Amendment) Order 2003 [P.U. (A) 181/2003]
HK-PC12	Computation of statutory income for a company which has been granted Industrial Adjustment Allowance before 31 August 2007 - section 31A to section 31E of the Promotion of Investments Act 1986
HK-PC13	Computation of statutory income for a Regional Distribution Centre Company / International Procurement Centre Company - Income Tax (Exemption) (No. 41) Order 2005 [P.U. (A) 308/2005] - Income Tax (Exemption) (No. 42) Order 2005 [P.U. (A) 309/2005]
HK-PC14	Computation of statutory income for a company which carry on an Approved Business under Special Incentive Scheme (Pre-package) - P.U. (A) 112/2006 - Income Tax (Exemption) (No. 11) Order 2006 [P.U. (A) 112/2006]
HK-PC15	Computation of statutory income for a company which carry on an Approved Business under Special Incentive Scheme (Pre-package) - P.U. (A) 113/2006 - Income Tax (Exemption) (No. 12) Order 2006 [P.U. (A) 113/2006]
HK-C14	Computation of statutory income - dividends
HK-C15	Computation of statutory income - interest / royalties
HK-C16	Computation of statutory income - rents
HK-F1	Adjustment of losses for business and partnership
HK-F2	Adjustment of losses for business and partnership which have been granted incentives
HK-J	Income of preceding years not declared
HK-M	Basis year payments to non-residents (withholding tax)
HK-O	Particulars of five company directors
HK-P	Particulars of five major shareholders of controlled company

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income

(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed

(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

LESS:

2. Amount disregarded due to substantial change in shareholding *(if relevant)*

3. TOTAL (D1 - D2)

ADD:

4. Balancing Allowance

5. Capital Allowance

6. TOTAL (D3 + D4 + D5)

LESS:

7. Claim absorbed in the current year *(amount from B)*

8. **Balance carried forward** (D6 - D7)

HK-PC1A: COMPUTATION OF STATUTORY INCOME FOR PARTNERSHIP

Name

Income Tax No.

Registration No.

Partnership

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Partnership Income

(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed

(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (D1 + D2 + D3)

LESS:

5. Claim absorbed in the current year

(amount from B)

6. **Balance carried forward** (D4 - D5)

HK-PC2 : COMPUTATION OF STATUTORY INCOME FOR PIONEER BUSINESS

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only. Use separate working sheets for each type of promoted activity/product.

APPROVAL UNDER THE PROMOTION OF INVESTMENTS ACT 1986:

APPLICATION FOR INCENTIVE MADE BEFORE 1/1/1991

100% EXEMPTION ON ADJUSTED INCOME

APPLICATION FOR INCENTIVE MADE ON OR AFTER 1/1/1991

100% EXEMPTION ON STATUTORY INCOME

85% EXEMPTION ON STATUTORY INCOME

70% EXEMPTION ON STATUTORY INCOME

TYPE OF PROMOTED ACTIVITY / PRODUCT:

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. Computation of taxable and tax exempt Statutory Income

1. Taxable Statutory Income =

% x (C) =

2. Tax exempt Statutory Income =

% x (C) =

E. Use this Section to compute Value-added Income under section 21c

1. Statutory Income (*amount from C*)

LESS:

2. Inflation-adjusted Base Income
(*Refer to paragraph 21c(2A)(b) for computation*)

3. Value-added Income

Use this section to deduct losses (if any)

F. COMPUTATION OF TAX EXEMPT PIONEER INCOME

1. Amount from item A1 / C / D2 / E3

LESS:

2. Loss under section 21A PIA 1986
(*non-promoted activity / product*)

3. Loss under section 25(2) PIA 1986
(*pioneer loss brought forward and current year
pioneer loss from other pioneer businesses (if any)*)
(*Transfer this amount to item D of Working Sheet HK-F2*)

4. **TAX EXEMPT PIONEER INCOME** (F1 - F2 - F3)

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (G1 + G2 + G3)

LESS:

5. Claim absorbed in the current year
(*amount from B*)

6. **Balance carried forward** (G4 - G5)

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. Taxable Statutory Income:

 % x **C** =

E. Tax exempt balance of Statutory Income:

 % x **C** =

F. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (F1 + F2 + F3)

LESS:

5. Claim absorbed in the current year
(amount from B)

6. **Balance carried forward** (F4 - F5)

HK-PC4: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED INVESTMENT TAX ALLOWANCE (ITA) INCENTIVE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON INVESTMENT TAX ALLOWANCE (ITA)

1. Balance of ITA brought forward

2. ITA for current year:

 % x

 =

(qualifying capital expenditure)

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income

 % x **C** =

F. Investment Tax Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF INVESTMENT TAX ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year (<i>amount from F</i>)	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (<i>amount from B</i>)	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

HK-PC5: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED SCHEDULE 7A / SCHEDULE 7B / INFRASTRUCTURE ALLOWANCE INCENTIVE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON SCHEDULE 7A / SCHEDULE 7B / INFRASTRUCTURE ALLOWANCE

1. Balance of Allowance brought forward

2. Schedule 7A / Schedule 7B / Infrastructure Allowance for current year:

% x

 =

(qualifying capital expenditure)

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income

 % x **C** =

F. Schedule 7A / Schedule 7B / Infrastructure Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF SCHEDULE 7A/ SCHEDULE 7B /INFRASTRUCTURE ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year (<i>amount from F</i>)	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (<i>amount from B</i>)	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

HK-PC6:

COMPUTATION OF STATUTORY INCOME FOR OPERATIONAL HEADQUARTERS COMPANY

Name [Grid]

Income Tax No. [Grid] Registration No. [Grid]

PROVISION OF SERVICES IN MALAYSIA BY OPERATIONAL HEADQUARTERS COMPANY

Business [Grid 1-5] Year of Assessment [Grid]

▲ Enter 'X' in the relevant box

Type of Business [Text Box] Business Code [Grid]

A. 1. Adjusted Business Income (If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2) [Text Box]
ADD:
2. Balancing Charge [Text Box]
3. TOTAL (A1 + A2) [Text Box]
LESS:
B. Capital Allowance absorbed (Restricted to the amount in A3) [Text Box]
C. STATUTORY INCOME (A3 - B) [Text Box]
LESS:
D. Tax exempt Statutory Income (amount from F4) [Text Box]
E. TAXABLE STATUTORY INCOME (C - D) [Text Box]

F. COMPUTATION OF TAX EXEMPT STATUTORY INCOME

- 1(a) Amount of all income from the provision of qualifying services
- 1(b) $F1(a) \times \frac{20}{80} =$
2. Amount of Gross Income from services in Malaysia
3. Amount of Statutory Income from services in Malaysia
4. Tax exempt Statutory Income: $\frac{F1(b)}{F2} \times F3 =$
-

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward
- ADD:**
2. Balancing Allowance
3. Capital Allowance
4. TOTAL (G1 + G2 + G3)
- LESS:**
5. Claim absorbed in the current year
(*amount from B*)
6. **Balance carried forward** (G4 - G5)

HK-PC7:

COMPUTATION OF STATUTORY INCOME FOR SHIPPING BUSINESS CARRIED ON BY A RESIDENT COMPANY

Name

Income Tax No.

 Registration No.

SHIPPING OPERATION - SECTION 54A ITA 1967

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

LESS:

D. Brought forward losses from shipping operations
(Restricted to the amount in C)

E. **TAX EXEMPT INCOME** (C - D)

F. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (F1 + F2 + F3)

LESS:

5. Claim absorbed in the current year *(amount from B)*

6. **Balance carried forward** (F4 - F5)

HK-PC8: COMPUTATION OF STATUTORY INCOME FOR SEA AND AIR TRANSPORT BUSINESS CARRIED ON BY A NON-RESIDENT OPERATOR

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

1 COMPUTATION OF STATUTORY INCOME UNDER SUBSECTION 54(3)

1A. (i) Gross Income in foreign currency

(type of foreign currency) *(amount of income)*

(ii) Rate of conversion to Ringgit Malaysia

(refer to Appendix C, if necessary)

(iii) **Gross Income derived from Malaysia** [1A(i) x 1A(ii)]

1B. Statutory Income

[5% of Gross Income derived from Malaysia in 1A(iii)]

LESS:

1C. Income exempted under Avoidance of Double Taxation Agreement *(if relevant)*

1D. **TAXABLE STATUTORY INCOME** (1B - 1C)

(Acceptable Certificate can be obtained from the tax authority of the country in which the operator is resident)

Country of residence (use the Country Code in Appendix E)	<input type="text"/>
Date of certificate	<input type="text"/>
Type of foreign currency	<input type="text"/>
Rate of conversion to Ringgit Malaysia (refer to Appendix C, if necessary)	<input type="text"/>

INFORMATION FROM RATIO CERTIFICATE

2A. Income from wherever derived	<input type="text"/>
2B. Adjusted Income / Adjusted Loss (before deducting depreciation)	<input type="checkbox"/> <input type="text"/>
	▲ Enter 'X' if value is negative
2C. Depreciation allowance allowed by the above country's tax authority	<input type="text"/>

COMPUTATION OF WORLD INCOME

Adjusted Income (amount from 2B)	<input type="text"/>
LESS: Depreciation allowance (amount from 2C)	<input type="text"/>
TOTAL	<input type="text"/>
LESS: Refund / Business returns	<input type="text"/>
2D. World Income	<input type="text"/>

2E. Income derived from Malaysia (after deducting refund / business returns)	<input type="text"/>
2F. Gross Income from wherever derived (amount from 2A)	<input type="text"/>
2G. (i) Statutory Income ($2D \times \frac{2E}{2F}$)	<input type="text"/>
(ii) Rate of conversion to Ringgit Malaysia (refer to Appendix C, if necessary)	<input type="text"/>
2H. Statutory Income in Ringgit Malaysia [2G(i) x 2G(ii)]	<input type="text"/>
LESS:	
2J. Income under Avoidance of Double Taxation Agreement	<input type="text"/>
2K. Statutory Income (2H - 2J)	<input type="text"/>
LESS:	
2L. Losses brought forward	<input type="text"/>
2M. Taxable Statutory Income (2K - 2L)	<input type="text"/>

3 COMPUTATION OF ADJUSTED LOSS I (COMPUTED ADJUSTED LOSS IN COUNTRY OF RESIDENCE)

COMPUTATION OF WORLD LOSS

Adjusted Loss
(amount from 2B)

ADD: Depreciation allowance
(amount from 2C)

3D. World Income

3E. Income derived from Malaysia

3F. Gross Income from wherever derived
(amount from 2A)

3G. (i) Adjusted Loss ($3D \times \frac{3E}{3F}$)

(ii) Rate of conversion to Ringgit Malaysia
(refer to Appendix C, if necessary)

3H. Adjusted Loss in Ringgit Malaysia [3G(i) x 3G(ii)]

4 COMPUTATION OF ADJUSTED LOSS II (DEPRECIATION ALLOWANCE EXCEEDING ADJUSTED INCOME IN COUNTRY OF RESIDENCE)

CPMPUTATION OF WORLD LOSS

Depreciation allowance
(amount from 2C)

ADD: Adjusted Income
(amount from 2B)

4D. World Loss

4E. Income derived from Malaysia

4F. Gross Income from wherever derived
(amount from 2A)

4G. (i) Adjusted Loss ($4D \times \frac{4E}{4F}$)

(ii) Rate of conversion to Ringgit Malaysia
(refer to Appendix C, if necessary)

4H. Adjusted Loss in Ringgit Malaysia [4G(i) x 4G(ii)]

HK-PC9: COMPUTATION OF STATUTORY INCOME FOR INSURANCE BUSINESS

Name

Income Tax No.

 Registration No.

Year of Assessment

Business	1	2	3	4	5	6	
	Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Inward Re-insurance Fund	Offshore Insurance Fund	TOTAL
Adjusted Income							

(Enter '0' for loss)

ADD:							
Balancing Charge							
LESS:							
– Capital Allowance brought forward							
– Capital Allowance for current year							
– Balancing Allowance for current year							

*(Divide according to the amount of gross premium)
(Restricted to Adjusted Income)*

Statutory Income							
------------------	--	--	--	--	--	--	--

(Enter '0' if no Statutory Income)

Insurance loss brought forward							*
--------------------------------	--	--	--	--	--	--	---

*(Restricted to Statutory Income prior to year of assessment 1995)
(With effect from year of assessment 1995, life insurance business loss is restricted to life fund only)*

LESS:
Loss brought forward *

Subtotal

ADD:
Other Income

Total

LESS:
Current year loss

TOTAL

LESS:

Approved donations

Chargeable Income

Division of Chargeable Income						
Tax rate	8%	25%	25%	25%	5%	5%

Capital Allowance carried forward					
-----------------------------------	--	--	--	--	--

Insurance loss carried forward **

Loss carried forward **

Note: (i) Division of Chargeable Income is computed as follows:-

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

(ii) Section 108 account is not applicable to the life fund business [subsection 108(11)].

(iii) Exempt account for inward re-insurance [subsection 60A(2)] and off-shore insurance businesses [subsection 60B(2)] is computed as follows:-

Chargeable Income (after division)	XX
Less: Income tax @ 5%	<u>XX</u>
Exempt income	<u>XX</u>

(iv) Life re-insurance and inward life re-insurance business:-

Both businesses are sources separate from life business and assessed as general business.

Life re-insurance tax rate is 25%.

Inward re-insurance tax rate is 5%.

HK-PC9A: COMPUTATION OF STATUTORY INCOME FOR TAKAFUL BUSINESS

Name

Income Tax No.

 Registration No.

Year of Assessment

Business	1	2	3	4	5	6	TOTAL
	Family Takaful Fund	Shareholders' Fund	Family Re-takaful Fund	General Takaful Fund	Inward Re-takaful Fund	Offshore Takaful Fund	
Adjusted Income							

(Enter '0' for loss)

ADD: Balancing Charge							
LESS: – Capital Allowance brought forward							
– Capital Allowance for current year							
– Balancing Allowance for current year							

*(Divide according to the amount of gross premium)
(Restricted to Adjusted Income)*

Statutory Income							
---------------------	--	--	--	--	--	--	--

(Enter '0' if no Statutory Income)

Takaful loss brought forward							*
---------------------------------	--	--	--	--	--	--	---

(Family takaful business loss is restricted to family fund only)

LESS:
Loss brought forward *

Subtotal

ADD:
Other Income

Total

LESS:
Current year loss

TOTAL

LESS:

Approved donations

Chargeable Income

Division of Chargeable Income						
Tax rate	8%	25%	25%	25%	5%	5%

Capital Allowance carried forward					
-----------------------------------	--	--	--	--	--

Takaful loss carried forward **

Loss carried forward **

Note: (i) (i) Division of Chargeable Income is computed as follows:-

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

(ii) Section 108 account is not applicable to the family takaful business [subsection 108(11)]

(iii) Exempt account for inward re-takaful and off-shore takaful businesses [subsection 60AA(22)] is computed as follows:-

Chargeable Income (after division)	XX
Less: Income tax @ 5%	<u>XX</u>
Exempt income	<u>XX</u>

(iv) Family re-takaful and inward re-takaful businesses:-

Both businesses are sources separate from family takaful business and assessed as general business.

Family re-takaful tax rate is 25%.

Inward re-takaful tax rate is 5%.

HK-PC10: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM ALLOWANCE FOR INCREASED EXPORTS UNDER P.U. (A) 128/1999 - MANUFACTURING COMPANY / COMPANY ENGAGED IN AGRICULTURE

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only.

AGRICULTURE [P.U. (A) 128/1999 & P.U. (A) 309/2003] MANUFACTURING [P.U. (A) 128/1999]

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM ON ALLOWANCE FOR INCREASED EXPORTS

1. Restriction on Statutory Income: 70% x **C** =

2. Allowance for Increased Exports claimed
(amount from F5 or G4)

3. Allowance for Increased Exports absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION OF ALLOWANCE FOR INCREASED EXPORTS BY A MANUFACTURING COMPANY

1. (a) Sales price of goods (at ex-factory price)		<input type="text"/>
LESS:		
(b) Cost of raw materials		<input type="text"/>
(c) Value added [F1(a) - F1(b)]		<input type="text"/>
(d) Percentage value added ($\frac{F1(c)}{F1(a)} \times 100\%$)		<input type="text"/> %
2. Balance of Allowance for Increased Exports brought forward		<input type="text"/>
3. (a) Value of export for basis period (current)		<input type="text"/>
LESS:		
(b) Value of export for basis period (immediately preceding)		<input type="text"/>
(c) Value of increased export [F3(a) - F3(b)]		<input type="text"/>
4. (a) If F1(d) = 0% to 29%, Allowance for Increased Exports =		<input type="text" value="NIL"/>
(b) If F1(d) = 30% to 49%, Allowance for Increased Exports = F3(c) x 10%		<input type="text"/>
(c) If F1(d) = 50% or more, Allowance for Increased Exports = F3(c) x 15%		<input type="text"/>
5. TOTAL [F2 + F4(a) / F4(b) / F4(c)]		<input type="text"/>
LESS:		
6. Allowance for Increased Exports absorbed (amount from D3)		<input type="text"/>
7. Balance carried forward (F5 - F6)		<input type="text"/>

G COMPUTATION OF ALLOWANCE FOR INCREASED EXPORTS BY A COMPANY ENGAGED IN AGRICULTURE

1.	Balance of Allowance for Increased Exports brought forward	<input type="text"/>
2.	(a) Value of export for basis period (current)	<input type="text"/>
	LESS:	
	(b) Value of export for basis period (immediately preceding)	<input type="text"/>
	(c) Value of increased export [G2(a) - G2(b)]	<input type="text"/>
3.	Current year Allowance for Increased Exports [G2(c) x 10%]	<input type="text"/>
4.	TOTAL (G1 + G3)	<input type="text"/>
	LESS:	
5.	Allowance for Increased Exports absorbed (amount from D3)	<input type="text"/>
6.	Balance carried forward (G4 - G5)	<input type="text"/>

H. ADJUSTMENT OF CAPITAL ALLOWANCE

1.	Balance brought forward	<input type="text"/>
	ADD:	
2.	Balancing Allowance	<input type="text"/>
3.	Capital Allowance	<input type="text"/>
4.	TOTAL (H1 + H2 + H3)	<input type="text"/>
	LESS:	
5.	Claim absorbed in the current year (amount from B)	<input type="text"/>
6.	Balance carried forward (H4 - H5)	<input type="text"/>

HK-PC10A: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS UNDER P.U. (A) 158/2005

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only.

SPECIAL INCENTIVE FOR EXPORTS BASED ON:

SIGNIFICANT INCREASE IN EXPORTS

NEW MARKET

EXPORT EXCELLENCE AWARD FOR MERCHANDISE, SERVICES OR BRAND

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F5 / G4 / H4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF SIGNIFICANT INCREASE IN EXPORTS

1. Balance brought forward

2. (a) Value of export for basis period (current)

LESS:

(b) Value of export for basis period (immediately preceding)

(c) Value of increased export [F2(a) - F2(b)]

3. Percentage value added ($\frac{F2(c)}{F2(b)}$ x 100%) %

4. Exemption on Statutory Income:
(if F3 = 50% or more)

x 30% =
[amount from F2(c)]

5. TOTAL (F1 + F4)

LESS:

6. Exemption on Statutory Income absorbed (amount from D3)

7. Balance carried forward (F5 - F6)

NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.

G. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF EXPORTS FOR NEW MARKET *

1. Balance brought forward

2. Value of exports for new market in the basis period (current):

Name of new country	Value of exports in the basis period (current)
(i)
(ii)
(iii)
Total:	<input type="text"/>

3. Exemption on Statutory Income:

x 50% =
(total from G2)

4. TOTAL (G1 + G3)

LESS:

5. Exemption on Statutory Income absorbed (amount from D3)

6. Balance carried forward (G4 - G5)

*** NOTE: This claim is granted only once for each new country.**

H. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS BY A COMPANY GIVEN AN EXPORT EXCELLENCE AWARD FOR MERCHANDISE, SERVICES OR BRAND

1. Balance brought forward					<input type="text"/>
2. (a) Value of export for basis period (current)					<input type="text"/>
LESS:					
(b) Value of export for basis period (immediately preceding)					<input type="text"/>
(c) Value of increased export [H2(a) - H2(b)]					<input type="text"/>
3. Exemption on Statutory Income:					
	<input type="text"/>	x	100%	=	<input type="text"/>
	<i>[amount from H2(c)]</i>				
4. TOTAL (H1 + H3)					<input type="text"/>
LESS:					
5. Exemption on Statutory Income absorbed (restricted to the amount in C)					<input type="text"/>
6. Balance carried forward (H4 - H5)					<input type="text"/>

NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward					<input type="text"/>
ADD:					
2. Balancing Allowance					<input type="text"/>
3. Capital Allowance					<input type="text"/>
4. TOTAL (J1 + J2 + J3)					<input type="text"/>
LESS:					
5. Claim absorbed in the current year (amount from B)					<input type="text"/>
6. Balance carried forward (J4 - J5)					<input type="text"/>

HK-PC10B: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORT OF QUALIFYING SERVICES

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS

1.	Balance brought forward				<input type="text"/>
2.	(a) Value of export for basis period (current)				<input type="text"/>
	LESS:				
	(b) Value of export for basis period (immediately preceding)				<input type="text"/>
	(c) Value of increased export [F2(a) - F2(b)]				<input type="text"/>
3.	Exemption on current year Statutory Income:	F2(c) x 50%	=		<input type="text"/>
4.	TOTAL (F1 + F3)				<input type="text"/>
	LESS:				
5.	Exemption on Statutory Income absorbed (amount from D3)				<input type="text"/>
6.	Balance carried forward (F4 - F5)				<input type="text"/>

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1.	Balance brought forward				<input type="text"/>
	ADD:				
2.	Balancing Allowance				<input type="text"/>
3.	Capital Allowance				<input type="text"/>
4.	TOTAL (G1 + G2 + G3)				<input type="text"/>
	LESS:				
5.	Claim absorbed in the current year (amount from B)				<input type="text"/>
6.	Balance carried forward (G4 - G5)				<input type="text"/>

QUALIFYING SERVICES:

[P.U. (A) 57/2002 & P.U.(A) 275/2006]

1. Legal
2. Accounting
3. Architecture
4. Marketing
5. Business consultancy
6. Office services
7. Construction management
8. Building management
9. Plantation management
10. Private health care
11. Private education
12. Publishing services
13. Information technology and communication (ICT) services
14. Engineering services
15. Printing services
16. Local franchise services

HK-PC10C: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORT UNDER P.U. (A) 44/2011 (YEAR OF ASSESSMENT 2010 - 2014) - FOR A COMPANY CARRYING ON ACTIVITIES OF MANUFACTURING MOTOR VEHICLES, AUTOMOBILE COMPONENTS OR PARTS

Name

Income Tax No. Registration No.

Business 1 2 3 4 5 Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F5)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS

1. (a) Sales price of products <i>(at ex-factory price)</i>	<input type="text"/>	
LESS:		
(b) Cost of raw materials	<input type="text"/>	
(c) Value added [F1(a) - F1(b)]	<input type="text"/>	
(d) Percentage value added ($\frac{F1(c)}{F1(a)} \times 100\%$)	<input type="text"/>	%
2. Balance of exemption on Statutory Income brought forward		<input type="text"/>
3. (a) Value of export for basis period (current)	<input type="text"/>	
LESS:		
(b) Value of export for basis period (immediately preceding)	<input type="text"/>	
(c) Value of increased export [F3(a) - F3(b)]	<input type="text"/>	
4. Exemption on current year Statutory Income:		
(a) If F1(d) = 30% to 49%,	<input type="text"/>	x 30% = <input type="text"/>
	<i>[amount from F3(c)]</i>	
(b) If F1(d) = 50% or more,	<input type="text"/>	x 50% = <input type="text"/>
	<i>[amount from F3(c)]</i>	
5. TOTAL [F2 + F4(a) / F4(b)]		<input type="text"/>
LESS:		
6. Exemption on Statutory Income absorbed <i>(amount from D3)</i>		<input type="text"/>
7. Balance carried forward (F5 - F6)		<input type="text"/>

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (G1 + G2 + G3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year <i>(amount from B)</i>	<input type="text"/>
6. Balance carried forward (G4 - G5)	<input type="text"/>

HK-PC11: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS - MALAYSIAN INTERNATIONAL TRADING COMPANY

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

HK-PC12: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED INDUSTRIAL ADJUSTMENT ALLOWANCE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

B. COMPUTATION OF CLAIM FOR INDUSTRIAL ADJUSTMENT ALLOWANCE (IAA)

1. IAA brought forward

2. IAA for current year:

% x

 =

(qualifying capital expenditure)

3. TOTAL (B1 + B2)

C. Industrial Adjustment Allowance absorbed
(amount A or B3, whichever is lower)

D. Balance of adjusted income (A - C)

ADD:

E. Balancing Charge

F. TOTAL (D + E)

LESS:

G. Capital Allowance absorbed
(Restricted to the amount in F)

H. STATUTORY INCOME (F - G)

J. ADJUSTMENT OF INDUSTRIAL ADJUSTMENT ALLOWANCE

1. **INDUSTRIAL ADJUSTMENT ALLOWANCE**

ADD:

2. Current year claim

3. TOTAL (J1 + J2)

LESS:

4. Claim absorbed in the current year
(*amount from C*)

5. **Balance carried forward** (J3 - J4)

K. ADJUSTMENT OF CAPITAL ALLOWANCE

1. **INDUSTRIAL ADJUSTMENT ALLOWANCE**

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (K1 + K2 + K3)

LESS:

5. Claim absorbed in the current year
(*amount from G*)

6. **Balance carried forward** (K4 - K5)

HK-PC13: COMPUTATION OF STATUTORY INCOME FOR A REGIONAL DISTRIBUTION CENTRE COMPANY / INTERNATIONAL PROCUREMENT CENTRE COMPANY

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box.

- DIRECT EXPORT SALES
- DROP SHIPMENT EXPORT SALES
- LOCAL SALES

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

A.	1. Adjusted Business Income <i>(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)</i>	<table border="1" style="width: 100%; height: 20px;"></table>
	ADD:	
	2. Balancing Charge	<table border="1" style="width: 100%; height: 20px;"></table>
	3. TOTAL (A1 + A2)	<table border="1" style="width: 100%; height: 20px;"></table>
	LESS:	
B.	Capital Allowance absorbed <i>(Restricted to the amount in A3)</i>	<table border="1" style="width: 100%; height: 20px;"></table>
C.	STATUTORY INCOME (A3 - B)	<table border="1" style="width: 100%; height: 20px;"></table>
	LESS:	
D.	Tax exempt Statutory Income <i>(amount from F4 / G6 / H7)</i>	<table border="1" style="width: 100%; height: 20px;"></table>
E.	TAXABLE STATUTORY INCOME (C - D)	<table border="1" style="width: 100%; height: 20px;"></table>

F. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DIRECT EXPORT SALES

- 1. Value of direct export sales
 - 2. Annual value of sales from qualifying activities
 - 3. Statutory Income from qualifying activities
 - 4. Exempted Statutory Income: $\frac{F1}{F2} \times F3 =$
-

G. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DROP SHIPMENT EXPORT SALES

- 1. Statutory Income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5.

$\frac{30}{50} \times G4 =$
OR
 Value of drop shipment export sales (G3)
whichever is lower

 *
- 6. Exempted Statutory Income: $\frac{G5^*}{G2} \times G1 =$

H. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF LOCAL SALES

- 1. Statutory Income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5. Value of local sales

6. (a) $\frac{30}{50} \times H4 =$

OR
Value of drop shipment export sales (H3)
whichever is lower

*

(b) $\frac{20}{80} \times [H4 + H6(a) *] =$

OR
Value of local sales (H5)
whichever is lower

**

7. Exempted Statutory Income: $\frac{H6(b) **}{H2} \times H1 =$

J. ADJUSTMENT OF CAPITAL ALLOWANCE

- 1. Balance brought forward
- ADD:**
- 2. Balancing Allowance
- 3. Capital Allowance
- 4. TOTAL (J1 + J2 + J3)
- LESS:**
- 5. Claim absorbed in the current year
(amount from B)
- 6. Balance carried forward (J4 - J5)

HK-PC14: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE-PACKAGE) - P.U. (A) 112/2006

Name

Income Tax No.

Registration No.

Business 1 2 3 4 5

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. COMPUTATION OF TAX EXEMPT STATUTORY INCOME

1. Statutory Income (amount from C) x % =

LESS:

2. Current year adjusted loss
(other than pioneer business and approved business)

3. Adjusted loss not absorbed and current year adjusted loss
(pioneer business and approved business)
(Transfer this amount to item D of Working Sheet HK-F2)

4. **TAX EXEMPT STATUTORY INCOME** (D1 - D2 - D3)

E ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (E1 + E2 + E3)

LESS:

5. Claim absorbed in the current year (*amount from B*)

6. **Balance carried forward** (E4 - E5)

HK-PC15: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE-PACKAGE) - P.U. (A) 113/2006

Name

Income Tax No.

Registration No.

Business 1 2 3 4 5

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME

1. Balance of Allowance brought forward

2. Current year Allowance:
 % x =
(qualifying capital expenditure)

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income 70% x **C** =

F. Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year (<i>amount from F</i>)	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (<i>amount from B</i>)	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

HK-C15: COMPUTATION OF STATUTORY INCOME – INTEREST / ROYALTIES

Name

Income Tax No.

Registration No.

Year of Assessment

A. 1. Gross Interest

Less:

2. Interest expended on loan employed exclusively in the production of the above income from interest

3. Statutory Income

B. TOTAL GROSS INCOME FROM INTEREST

(from Appendix B2, B3, B4)

C. TOTAL STATUTORY INCOME FROM INTEREST (A3 + B)

D. Gross Royalties

E. TOTAL GROSS INCOME FROM ROYALTIES

(from Appendix B2, B3, B4)

F. TOTAL STATUTORY INCOME FROM ROYALTIES (D + E)

Name

Income Tax No.

Registration No.

Year of Assessment

A. GROSS RENTAL INCOME *(from Appendix B5)*

LESS:

Allowable expenses:

- (i) Interest expended on loan employed exclusively in the production of the above rental income
- (ii) Assessment
- (iii) Quit rent
- (iv) Insurance

Other revenue expenditure:

- (v) Maintenance and repairs
- (vi) Renewal of tenancy agreement
- (vii)
- (viii)
- (ix)
- (x)

B. Total Expenditure [(i) to (x)]

C. STATUTORY INCOME FROM RENTS (A - B)

D. Total statutory income from rents including rents received from partnership businesses

HK-F1: ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP

Name

Income Tax No.

Registration No.

Business **1** **2** **3** **4** **5**

Year of Assessment

▲ Enter 'X' in the relevant box

A.	Balance of losses brought forward	<input style="width: 95%;" type="text"/>
B.	Less: Amount disregarded due to substantial change in shareholding <i>(if relevant)</i>	<input style="width: 95%;" type="text"/>
C.	Less: Losses for prior years absorbed by aggregate statutory business income of current year	<input style="width: 95%;" type="text"/>
D.	Balance of losses for prior years not absorbed (A - B - C)	<input style="width: 95%;" type="text"/>
E.	Current year loss	<input style="width: 95%;" type="text"/>
F.	Less: Losses absorbed by aggregate income of current year	<input style="width: 95%;" type="text"/>
G.	Balance of current year loss not absorbed (E - F)	<input style="width: 95%;" type="text"/>
H.	Less: Amount surrendered under the Group Relief provision <i>(if relevant)</i>	<input style="width: 95%;" type="text"/>
J.	Balance of current year loss not surrendered (G - H)	<input style="width: 95%;" type="text"/>
K.	Total losses carried forward (D + J)	<input style="width: 95%;" type="text"/>

HK-M: BASIS YEAR PAYMENTS TO NON-RESIDENTS (WITHHOLDING TAX)

Name

Income Tax No.

 Registration No.

Year of Assessment

Enter 'X' in the relevant box. Select one only. Use separate working sheets for each type of withholding tax.

PAYMENTS MADE IN THE BASIS YEAR TO NON-RESIDENTS UNDER THE WITHHOLDING TAX PROVISION OF SECTION:

- 107A ITA 1967 (NON-RESIDENT CONTRACTORS)**
- 109 ITA 1967 (ROYALTIES AND INTEREST)**
- 109A ITA 1967 (PUBLIC ENTERTAINERS)**
- 109B ITA 1967 (SECTION 4A INCOME)**
- 109E ITA 1967 (DISTRIBUTION OF PROFIT TO TAKAFUL PARTICIPANT *)**
*(* Method of computation is shown overleaf)*
- 109F ITA 1967 [PARAGRAPH 4(f) INCOME]**

No.	Receipt No.	Date of Payment	Gross Amount Paid (RM)	Withholding Tax Remitted to LHDNM (RM)	Withholding Tax Remitted to LHDNM [for paragraph 107A(1)(b) only (3%)] (RM)	Net Amount Paid (RM)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
		TOTAL				

A. Computation of Withholding Tax in respect of Life Fund

(i) Withholding tax on participant (individual)

$$= \text{Participant's share of profit (individual)} \times \frac{\text{Taxable net investment income}}{\text{Net investment income (including tax exempt dividend)}} \times 8\%$$

(ii) Withholding tax on participant (non-resident company)

$$= \text{Participant's share of profit (non-resident company)} \times \frac{\text{Taxable net investment income}}{\text{Net investment income (including tax exempt dividend)}} \times 25\%$$

Note: Participant's share of profit for individual and non-resident company must be separately computed.

B. Computation of Withholding Tax in respect of General Fund

(i) Withholding tax on participant (individual)

$$= \text{Participant's share of profit (individual)} \times \frac{\text{Taxable net investment income}}{\text{Surplus from general fund or group policy (from audited accounts)}} \times 8\%$$

(ii) Withholding tax on participant (non-resident company)

$$= \text{Participant's share of profit (non-resident company)} \times \frac{\text{Taxable net investment income}}{\text{Surplus from general fund or group policy (from audited accounts)}} \times 25\%$$

Note: Participant's share of profit for individual and non-resident company must be separately computed.

A. Director's Name

B. Address

Postcode	Town	
State		

C. Identity card / passport no.

D. Income tax no.

E. Shareholding (%)

F. Salary / Bonus

G. Fees / Commission / Allowance

H. Managing Director Yes No *(Enter 'X' in the relevant box)*

A. Director's Name

B. Address

Postcode	Town	
State		

C. Identity card / passport no.

D. Income tax no.

E. Shareholding (%)

F. Salary / Bonus

G. Fees / Commission / Allowance

H. Managing Director Yes No *(Enter 'X' in the relevant box)*

Name

Income Tax No.

Registration No.

Year of Assessment

A. Shareholder's Name

B. Address

Postcode

 Town

State

C. Identity card / passport / registration no.

D. Income tax no.

E. Country of origin

F. Direct shareholding (%)

G. Shareholding through other entities (%)

A. Shareholder's Name

B. Address

Postcode

 Town

State

C. Identity card / passport / registration no.

D. Income tax no.

E. Country of origin

F. Direct shareholding (%)

G. Shareholding through other entities (%)

A. Shareholder's Name

B. Address

Postcode **Town**
State

C. Identity card / passport / registration no.

D. Income tax no.

E. Country of origin

F. Direct shareholding (%)

G. Shareholding through other entities (%)

A. Shareholder's Name

B. Address

Postcode **Town**
State

C. Identity card / passport / registration no.

D. Income tax no.

E. Country of origin

F. Direct shareholding (%)

G. Shareholding through other entities (%)

APPENDIX A1: COMPUTATION OF ADJUSTED INCOME FOR BUSINESS

Name

Income Tax No.

 Registration No.

Business **1** **2** **3** **4** **5** **Year of Assessment**

▲ Enter 'X' in the relevant box

Type of Business

Business Code

Item	Amount
------	--------

A. BALANCE AS PER PROFIT AND LOSS ACCOUNT	+	-

LESS: SEPARATION OF INCOME BY CLASS

Dividend income	
Rental income	
Royalty income	
Interest income	
Other income	

B. TOTAL NON-BUSINESS INCOME

C. TOTAL BUSINESS INCOME (A - B)

D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

.....	
.....	
.....	

TOTAL

2. Surplus recovered expenditure (mining)	
3. TOTAL (D1 + D2)	

LESS:

4. Non-taxable gains/income entered in the profit or loss account:

.....	
.....	
.....	

ADD:

5. Taxable gains/income not entered in the Profit and Loss Account but entered in the Balance Sheet:

.....	
.....	
.....	

6. **TOTAL** (D3 - D4 + D5)

--	--

E. ADJUSTMENT OF BUSINESS EXPENDITURE

1. **ADD:**

1.1 Interest expense restricted under subsection 33(2)

--

1.2 Non-allowable expenses under subsection 39(1)

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
TOTAL:	

2. **LESS:**

2.1 Mining allowance

--

2.2 Surplus residual expenditure (mining)

--

2.3 Allowable expenses not entered in the Profit and Loss Account (extracted from the Balance Sheet):

.....	
.....	
.....	
.....	

2.4 Other expenses/incentive claim (refer to Appendix D):

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	

3. **TOTAL** (E1 - E2)

--

F. ADJUSTED INCOME / (LOSS)

--	--

Proceed with the computation by transferring the amount of adjusted income for each business to the working sheet for the determination of statutory income.

APPENDIX A2:

**COMPUTATION OF ADJUSTED INCOME
FOR LIFE INSURANCE BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	Life Fund	Shareholders' Fund
A. Gross investment income:		
(i) Dividend income	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(ii) Interest income	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(iii) Rental income	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(iv) Other income	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
B. Gross proceeds from the realization of investments or rights	<table border="1" style="width: 100%; height: 30px;"></table>	<table border="1" style="width: 100%; height: 30px;"></table>
C. TOTAL (A + B)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
ADD:		
D. Actuarial surplus transferred to shareholders' fund	<table border="1" style="width: 100%; height: 20px; background-color: #cccccc;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
E. TOTAL GROSS INCOME	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
	(amount C)	(C + D)
LESS:		
F. Cost of acquiring and realizing those investments or rights in item B	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
G. TOTAL (E - F)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
LESS:		
H. Actuarial deficit transferred to life fund (if relevant)	<table border="1" style="width: 100%; height: 20px; background-color: #cccccc;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
I. ADJUSTED INCOME / (ADJUSTED LOSS)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
	(amount G)	(G - H)

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9 to determine the statutory income.

APPENDIX A2A:

**COMPUTATION OF ADJUSTED INCOME
FOR FAMILY TAKAFUL BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	Family Takaful Fund
A. Gross investment income:	
(i) Dividend income	<table border="1" style="width: 100%; height: 20px;"></table>
(ii) Interest income	<table border="1" style="width: 100%; height: 20px;"></table>
(iii) Rental income	<table border="1" style="width: 100%; height: 20px;"></table>
(iv) Other income	<table border="1" style="width: 100%; height: 20px;"></table>
B. Gross proceeds from the realization of investments or rights	<table border="1" style="width: 100%; height: 30px;"></table>
C. TOTAL (A + B)	<table border="1" style="width: 100%; height: 20px;"></table>
LESS:	
D. Cost of acquiring and realizing those investments or rights in item B	<table border="1" style="width: 100%; height: 20px;"></table>
E. Share of profits distributed / credited to the participant	<table border="1" style="width: 100%; height: 20px;"></table>
F. Share of profits distributed / credited to the shareholders' fund	<table border="1" style="width: 100%; height: 20px;"></table>
G. TOTAL (D + E + F)	<table border="1" style="width: 100%; height: 20px;"></table>
H. ADJUSTED INCOME (C - G) / (ADJUSTED LOSS) (G - C)	<table border="1" style="width: 100%; height: 20px;"></table>

Note: Payment of wakalah fee to the shareholders' fund is not allowed as a deduction from the family takaful fund.

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

APPENDIX A3:

**COMPUTATION OF ADJUSTED INCOME
FOR GENERAL INSURANCE BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	General Insurance	Inward Re-insurance	Life Re-insurance	Offshore Insurance
A. Gross premiums receivable <i>Less:</i> Premiums returned				
B. Commissions receivable				
C. Investment income				
D. Gross proceeds from the realization of investments or rights				
E. Amounts recoverable under re-insurance contracts				
F. Balance of reserve fund for unexpired risks brought forward				
G. TOTAL GROSS INCOME (A + B + C + D + E + F)				
LESS:				
H. Claims incurred				
I. Re-insurance premiums payable (100% if in Malaysia, 95% if outside Malaysia)				
J. Commissions payable				
K. Discounts allowed				
L. Management expenses				
M. Cost of acquiring and realizing those investments or rights in item D				
N. Balance of reserve fund for unexpired risks carried forward				
O. TOTAL DEDUCTION (H + I + J + K + L + M + N)				
P. ADJUSTED INCOME / (ADJUSTED LOSS) [(G - O) or (O - G)]				

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9 to determine the statutory income.

- Note:** (i) Computation of reserve fund for unexpired risks [subsection 60(9)]
- (a) 25% of the adjusted premium in respect of marine, aviation and transit policies, where the adjusted premium is as follows:
 Gross premiums first receivable
Less: Re-insurance premiums payable; and
- (b) an amount calculated based on the method of computation as determined by the relevant authority regulating the insurance industry in respect of other general policies [refer to paragraph 60(9)(b) of ITA 1967]
- (ii) For non-resident insurance business [subsection 60(6)]:
- (a) Premiums, recoveries and expenses refer to Malaysian general policies.
- (b) Any other gross income derived from Malaysia (including gross income from investments, wherever made).
- (c) Allowable portion of head office expenses is computed as follows:
- $$\frac{\text{Gross premiums receivable for Malaysian general policies}}{\text{Total gross premiums receivable for all general policies}} \times \text{head office expenses}$$
- (d) Computation of reserve fund for unexpired risks relating to any Malaysian general policies is the same as note (i) above.
- (iii) A non-resident insurer may elect that no deduction shall be made in respect of re-insurance premiums payable and any recoveries under re-insurance contracts shall be disregarded [proviso to subsection 60(7)]. This election shall be irrevocable.

APPENDIX A3A:

**COMPUTATION OF ADJUSTED INCOME
FOR GENERAL TAKAFUL BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	General Takaful	Inward Re-takaful	Family Re-takaful	Offshore Takaful
A. Gross premiums receivable <i>Less:</i> Premiums returned Wakalah fee				
B. Commissions receivable				
C. Investment income				
D. Gross proceeds from the realization of investments or rights				
E. Amounts recoverable under re-takaful contracts				
F. Balance of reserve fund for unexpired risks brought forward				
G. TOTAL GROSS INCOME (A + B + C + D + E + F)				
LESS:				
H. Fee other than wakalah fee attributable to the shareholders' fund				
I. Claims incurred				
J. Re-takaful premiums payable (100% if in Malaysia, 95% if outside Malaysia)				
K. Commissions payable				
L. Discounts allowed				
M. Cost of acquiring and realizing those investments or rights in item D				
N. Balance of reserve fund for unexpired risks carried forward				
O. Share of profits distributed / credited to the participant				
P. Share of profits distributed / credited to the shareholders' fund				
Q. TOTAL DEDUCTION (H to Q)				
R. ADJUSTED INCOME / (ADJUSTED LOSS) [(G - O) or (O - G)]				

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

- Nota:** (i) Computation of reserve fund for unexpired risks [subsection 60AA(24)]
- (a) 25% of the adjusted premium in respect of marine, aviation and transit policies, where the adjusted premium is as follows:
 Gross premiums first receivable
Less: Re-takaful premiums payable; and
- (b) an amount calculated based on the method of computation as determined by the relevant authority regulating the takaful industry in respect of other general policies [refer to paragraph 60AA(24)(b) of ITA 1967]
- (ii) For non-resident takaful business [subsection 60AA(8)]:
- (a) Premiums, recoveries and expenses refer to Malaysian general policies.
- (b) Any other gross income derived from Malaysia (including gross income from investments, wherever made).
- (c) Allowable portion of head office expenses is computed as follows:
- $$\frac{\text{Gross premiums receivable for Malaysian general policies}}{\text{Total gross premiums receivable for all general policies}} \times \text{head office expenses}$$
- (d) Computation of reserve fund for unexpired risks relating to any Malaysian general policies is the same as note (i) above.
- (iii) A non-resident operator may elect that no deduction shall be made in respect of re-takaful premiums payable and any recoveries under re-takaful contracts shall be disregarded [proviso to subsection 60AA(12)]. This election shall be irrevocable.

APPENDIX A4: COMPUTATION OF TAKAFUL SHAREHOLDERS' FUND

Name

Income Tax No.

Reference No.

Year of Assessment

A. Gross investment income:

- (i) Dividend income
- (ii) Interest income
- (iii) Rental income
- (iv) Other income

B. Gross proceeds from the realization of investments or rights

C. Wakalah fee or other fees receivable family, general, inward, re-takaful, offshore or family re-takaful fund

D. Qard recovered from family fund

E. Profits from investments distributed or credited from family fund

F. Profits distributed or credited from general fund or family re-takaful fund

G. Total (A to F)

LESS:

H. Cost of acquiring and realizing those investments or rights in item B

I. Qard incurred in connection with family fund

J. Management expenses incurred in connection with family and general takaful businesses

K. TOTAL (H + I + J)

L. TAKAFUL SHAREHOLDERS' FUND (G - K)

B. Computation of regressed dividend and tax deemed deducted

If the rate of tax deducted as per dividend voucher / certificate differs from the current year's tax rate for corporations, use the following formula to regross the net dividend received and compute the tax deemed deducted:-

(i) Dividend regrossed (X)

$$\begin{aligned} &= \text{Net dividend } \boxed{} \quad \times \quad \frac{1}{(1 - Z^*)} \quad \boxed{} \\ &= \quad \mathbf{(X)} \quad \boxed{} \end{aligned}$$

Enter the amount of regrossed dividend in column 'X' under 'Gross Dividend'.

(ii) Tax deemed deducted (Y)

$$\begin{aligned} &= \quad \mathbf{X} \quad \boxed{} \quad \times \quad \mathbf{Z^*} \quad \boxed{} \\ &= \quad \mathbf{(Y)} \quad \boxed{} \end{aligned}$$

* Where Z is the current year's tax rate for corporations.

C. Computation of statutory income from dividends

(i) Gross dividend (X)

Less:

(ii) Interest on loan employed in the production of gross dividend income

(iii) Statutory Income

D. Tax deduction under section 51 of Finance Act 2007 (dividends)
(as per amount Y above)

APPENDIX B2: SECTION 110 TAX DEDUCTION (OTHERS)

Name

Income Tax No.

 Registration No.

Year of Assessment

A. List out: interest/royalty income pursuant to the provision under section 109 of ITA 1967;
 income listed under section 109B of the same Act;
 income from trust as per CP30A
 other relevant income.

(Note - * Income Code: 3 = interest, 5 = royalty, 6 = section 4A income
 7 = income from trust (excluding Real Estate Investment Trust / Property Trust Fund)
 8 = other relevant income)

No.	Code*	Name of Taxpayer/ Trust	Gross Income (RM)	Tax Deducted		Date of Payment	Receipt No.
				RM	sen		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
TOTAL							

(Z)

B. Total tax deducted/set-off claimed under section 110

C. Total gross interest income (income code = 3)

D. Total gross royalty income (income code = 5)

E. Total gross section 4A income (income code = 6)

F. Total gross income from trust (income code = 7)

G. Total gross of other income (income code = 8)

APPENDIX B3: CLAIM FOR SECTION 132 TAX RELIEF - INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT

Name

Income Tax No.

 Registration No.

Year of Assessment

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust 8 = other income)

No.	Code *	Gross Income	Statutory Income	Tax Deducted in the Foreign Country
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
	Total			

(X)

Relief due is either amount **X** or amount **Y**, where amount **Y** is computed using the following formula:

$\frac{\text{Portion of Statutory Income}^{**}}{\text{Total Income from all sources}}$	x	Tax chargeable before relief	=	
--	---	------------------------------	---	--

- B.** Relief claimed (**X** or **Y**, whichever is lower)
- C.** Total gross dividend income (income code = 2)
(Transfer this amount to Working Sheet HK-C14)
- D.** Total gross interest income (income code = 3)
(Transfer this amount to Working Sheet HK-C15)
- E.** Total gross royalty income (income code = 5)
(Transfer this amount to Working Sheet HK-C15)
- F.** Total gross section 4A income (income code = 6)
- G.** Total gross income from trust (income code = 7)
- H.** Total gross of other income (income code = 8)

Note: 1. Use the foreign currency exchange rate provided in Appendix C if the rate as at the time the income is paid or credited is not available.
 2. If entitled to a refund, submit this Appendix together with relevant documents pertaining to the tax deducted in the foreign country.
 3. No claim for section 132 relief is available to Operational Headquarters Company.
 ** The method for computing the Portion of Statutory Income and Bilateral Credit (section 132) is shown overleaf.

COMPUTATION OF THE PORTION OF STATUTORY INCOME AND BILATERAL CREDIT (SECTION 132)

The amendments to paragraphs 5 dan 16 in Schedule 7 of ITA 1967 take effect from year of assessment 2007:

Prior to year of assessment 2007, the double taxation relief under section 132 is only allowed on income derived from outside Malaysia which has been taxed in Malaysia. The definition of 'foreign income' has now been amended to include income deemed derived from Malaysia charged to tax in a foreign country with which Malaysia has a Double Taxation Agreement (DTA).

Example:

Syarikat Mega Sdn Bhd (SMSB), a company resident in Malaysia runs an engineering consultancy business. SMSB provided engineering consultancy to Arumugam Pte Ltd (APL), a company resident in India. APL paid RM75,000 for the service and that amount was subjected to withholding tax at the rate of 10% in India.

As the service was wholly carried out in Malaysia, it is deemed to derive from Malaysia and therefore taxed in Malaysia. The same income has been taxed twice ie. in Malaysia and India. Under the DTA between Malaysia and India, SMSB is entitled to claim double taxation relief.

	<u>RM</u>
Gross income from business (from India)	75,000
Gross income from business (Malaysia)	525,000
Statutory income from rent [subsection 4(d) of ITA 1967]	25,000
Allowable business expenditure	60,000
Capital allowance (Schedule 3 of ITA 1967)	45,000

(i) Computation of income tax from all sources:	<u>RM</u>
Gross income from business (from India)	75,000
Gross income from business (Malaysia)	<u>525,000</u>
Business income	600,000
Less: Allowable business expenditure	<u>60,000</u>
Adjusted income from business	540,000
Less: Capital allowance	<u>45,000</u>
Statutory income from business	495,000
Add: Statutory income from rent	<u>25,000</u>
Total Income	<u>520,000</u>
Income tax charged (25%)	130,000
Withholding tax in India (10%)	7,500

(ii) **Computation of the Portion of Statutory Income:**

$$\frac{75,000}{600,000} \times 495,000 = \text{RM}61,875$$

(iii) **Computation of bilateral credit (section 132):**

$\frac{\text{Portion of Statutory Income}}{\text{Total Income from all sources}} \times \text{Malaysian Tax (before relief)}$

$$\frac{61,875}{520,000} \times 130,000 = \text{RM}15,468.75 \quad (\text{Y})$$

OR RM7,500 **(X)**

whichever is lower.

Therefore, the bilateral credit (section 132) is **RM7,500**.

APPENDIX B4: CLAIM FOR SECTION 133 TAX RELIEF - INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT

Name

Income Tax No.

 Registration No.

Year of Assessment

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust 8 = other relevant income)

No.	Code *	Gross Income	Tax Deducted in the Foreign Country
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total			

(X)

(Y)

Y/2 =

(Z)

Relief due is either amount **Z** or amount **U**, where amount **U** is computed using the following formula:

$\frac{\text{Total X}}{\text{Total Income from all sources}}$	\times	Tax chargeable before relief	$=$	U
---	----------	------------------------------	-----	----------

B. Relief claimed (**U** or **Z**, whichever is lower)

C. Total gross dividend income (income code = 2)
(Transfer this amount to Working Sheet HK-C14)

D. Total gross interest income (income code = 3)
(Transfer this amount to Working Sheet HK-C15)

E. Total gross royalty income (income code = 5)
(Transfer this amount to Working Sheet HK-C15)

F. Total gross section 4A income (income code = 6)

G. Total gross income from trust (income code = 7)

H. Total gross of other income (income code = 8)

- Note:**
1. Use the foreign currency exchange rate provided in Appendix C if the rate as at the time the income is paid or credited is not available.
 2. If entitled to a refund, submit this Appendix together with relevant documents pertaining to the tax deducted in the foreign country.
 3. No claim for section 133 relief is available to Operational Headquarters Company.

APPENDIX B5: PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL

Name

Income Tax No.

 Registration No.

Year of Assessment

A. LIST OF PROPERTIES RENTED OUT / ASSETS LEASED OUT

No.	Type of Property/Asset	Address of the Property/ Lessor of the Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments received in the Year of Assessment (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
TOTAL GROSS				

Proceed with the computation by transferring the total gross amount to:

- (i) Working Sheet HK-C16 to determine the statutory income; or
- (ii) Working Sheet HK-PC1 / HK-PC9 / HK-PC9A if the rental income is assessed as business income under subsection 4(a) of ITA 1967.

APPENDIX C: FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)

YEAR OF ASSESSMENT	\$1 AUST.	1 DINAR BAHRAIN	\$1 BRUNEI	\$1 CANADA	1 RENMINBI CHINA	1 RIYAL ARAB SAUDI	1 RAND S.AFRICA	1 KRONE NORWAY	\$1 HK	1 RUPEE INDIA	1 RUPIAH INDONESIA	1 YEN JAPAN
2000 (STTS)	2.2350	10.0839	2.2270	2.5849	0.4636	-	-	0.4371	0.4925	0.0855	0.0005	0.0356
2001	1.9874	12.5202	2.1436	2.4793	0.4637	-	-	0.4274	0.4921	0.0814	0.0004	0.0316
2002	2.0851	10.0815	2.1434	2.4444	0.4637	1.0234	0.3665	0.4831	0.4921	0.0790	0.0004	0.0307
2003	2.4957	10.0812	2.2038	2.7407	0.4637	1.0234	0.5092	0.5433	0.4928	0.0824	0.0004	0.0331
2004	2.8277	10.0822	2.2708	2.9533	0.4637	1.0234	0.5978	0.5701	0.4927	0.0847	0.0004	0.0354
2005	2.9161	10.0891	2.2967	3.1529	0.4669	1.0199	0.6013	0.5865	0.4918	0.0869	0.0004	0.0348
2006	2.7885	9.8261	2.3305	3.2648	0.4646	0.9877	0.5522	0.5777	0.4772	0.0820	0.0004	0.0318
2007	2.9084	9.1412	2.3038	3.2396	0.4563	0.9265	0.4926	0.5932	0.4450	0.0844	0.0004	0.0295
2008	2.8526	8.8466	2.3768	3.1665	0.4846	0.8972	0.4116	0.6025	0.4322	0.0781	0.0003	0.0326
2009	2.8085	9.3478	2.4470	3.1239	0.5210	0.9490	0.4259	0.5672	0.4591	0.0739	0.0003	0.0381
2010	2.9890	8.5417	2.3859	3.1585	0.4807	0.8678	0.4444	0.5394	0.4189	0.0716	0.0004	0.0371
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388

YEAR OF ASSESSMENT	1 WON SOUTH KOREA	\$1 NEW ZEALAND	1 RUPEE PAKISTAN	1 PESO PHIL.	\$1 S'PORE	1 RUPEE SRI LANKA	1 FRANC SWITZERLAND	\$1 TAIWAN	BAHT THAI	£1 UK	\$1 USA	1 EURO
2000 (STTS)	0.0034	1.7557	0.0714	0.0874	2.2270	0.0500	2.2753	0.1230	0.0959	5.8211	3.8000	-
2001	0.0030	1.6148	0.0623	0.0753	2.1436	0.0430	2.2776	0.1137	0.0863	5.5292	3.8000	-
2002	0.0031	1.7790	0.0643	0.0745	2.1434	0.0402	2.4718	0.1113	0.0893	5.7623	3.8000	3.6254
2003	0.0032	2.2299	0.0665	0.0709	2.2038	0.0398	2.8512	0.1117	0.0925	6.2699	3.8000	4.3339
2004	0.0033	2.5495	0.0658	0.0685	2.2708	0.0379	3.0925	0.1150	0.0953	7.0348	3.8000	4.7725
2005	0.0037	2.6947	0.0642	0.0694	2.2969	0.0381	3.0796	0.1191	0.0951	6.9664	3.8034	4.7666
2006	0.0038	2.4063	0.0614	0.0722	2.3306	0.0356	2.9553	0.1139	0.0976	6.8176	3.7043	4.6479
2007	0.0037	2.5534	0.0571	0.0754	2.3040	0.0314	2.8937	0.1057	0.1007	6.9464	3.4721	4.7529
2008	0.0031	2.3904	0.0480	0.0758	2.3773	0.0310	3.1077	0.1067	0.1009	6.2176	3.3657	4.9339
2009	0.0028	2.2521	0.0437	0.0748	2.4471	0.0310	3.2813	0.1077	0.1036	5.5655	3.5590	4.9538
2010	0.0028	2.3449	0.0382	0.0721	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961

FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)

YEAR OF ASSESSMENT	1 DINAR KUWAIT	1 PESO ARGENTINA	1 PESO MEXICO	1 REAL BRAZIL	1 KYAT MYANMAR	1 KRONE DENMARK	1 RIAL IRAN	1 PAUN LEBANON	1 TAKA BANGLADESH	1 KRONE SWEDEN	1 DONG VIETNAM	1 NEW LIRA TURKEY
2008	12.5130	1.0552	0.3011	1.8439	0.5225	0.6592	0.0003	0.0022	0.0491	0.5145	0.0002	2.5792
2009	12.3469	0.9479	0.2614	1.7795	0.5531	0.6653	0.0004	0.0024	0.0518	0.4668	0.0002	2.2737
2010	11.3506	0.8245	0.2549	1.8319	0.5057	0.5804	0.0003	0.0022	0.0468	0.4523	0.0002	2.1436
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329

YEAR OF ASSESSMENT	1 DIRHAM U.A.E.	1 PESO CHILE	1 RIYAL QATAR	1 SHEKEL ISRAEL	1 NAIRA NIGERIA	1 RUBLE RUSSIA						
2008	0.9074	0.0064	0.9157	0.9875								
2009	0.9595	0.0063	0.9680	0.8979	0.0238	0.1114						
2010	0.8768	0.0063	0.8850	0.8538	0.0216	0.1062						
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042						

APPENDIX D:

CLAIM CODES

1. Special Deduction and Other Claims

Code	Type of Claim	Reference
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees	Paragraph 34(6)(e) ITA 1967 (Amended with effect from Year of Assessment 2008)
102	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka	Paragraph 34(6)(f) ITA 1967
103	Provision of library facilities or contributions to libraries not exceeding RM100,000	Paragraph 34(6)(g) ITA 1967
104	Provision of services, public amenities and contributions to approved charity/community projects	Paragraph 34(6)(h) ITA 1967
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit	Paragraph 34(6)(i) ITA 1967
106	Establishment and management of approved musical or cultural groups	Paragraph 34(6)(j) ITA 1967
107	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> – not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity – not exceeding RM500,000 in aggregate 	Paragraph 34(6)(k) ITA 1967
108	Provision of scholarship to a student receiving full-time instruction leading to an award of diploma/degree (including Masters/Doctorate)	Paragraph 34(6)(l) ITA 1967
109	Capital expenditure incurred in obtaining accreditation for a laboratory or as a certification body	Paragraph 34(6)(m) ITA 1967
110	Revenue expenditure on scientific research directly undertaken and related to the business	Subsection 34(7) ITA 1967
111	Incorporation expenses	P.U. (A) 475/2003 & P.U. (A) 472/2005 [P.U. (A) 134/1974 is revoked]
112	Cost of acquisition of proprietary rights	P.U. (A) 63/2002 [P.U. (A) 127/1999 is revoked]
113	Corporate debt restructuring expenditure	P.U. (A) 49/2000, P.U. (A) 294/2001 & P.U. (A) 306/2002
114	Information technology-related expenditure	P.U. (A) 51/2000
115	Pre-commencement of business training expenses incurred within one year prior to the commencement of business	P.U. (A) 160/1996
116	Contribution to an approved benevolent fund/trust account in respect of individuals suffering from serious diseases	Subsection 44(6) ITA 1967
117	Provision of practical training in Malaysia to resident individuals who are not own employees	Paragraph 34(6)(n) ITA 1967
118	Promotion of exports - registration of patents, trademarks and product licensing overseas	P.U. (A) 116/2002 & P.U. (A) 355/2002 (Revoked with effect from Y/A 2006)
119	Implementation of RosettaNet	P.U. (A) 316/2002 & P.U.(A) 8/2004 [Revoked with effect from Y/A 2012 under P.U. (A) 405/2011]
120	Investment in a venture company	Paragraph 33(1)(d) ITA 1967 & P.U. (A) 76/2005 [P.U. (A) 212/2001 is revoked]
121	Deduction for gifts of new personal computers to employees	P.U. (A) 504/2000 (Year of Assessment 2001 until 2003)
	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees	P.U. (A) 192/2008 (Year of Assessment 2008 until 2010)
122	Cost of developing website	P.U. (A) 101/2003
123	Investment in an approved food production project	P.U. (A) 81/2001
124	Cost on acquisition of a foreign owned company	P.U. (A) 310/2003 & P.U. (A) 81/2008
125	Investment in a project of commercialisation of research and development findings	P.U. (A) 269/2005

Code	Type of Claim	Reference
126	Promotion of exports - hotel accomodation and sustenance provided to potential importers	P.U. (A) 117/2002
127	Expenditure on issuance of Islamic securities / Cost of issuance of Islamic securities	P.U. (A) 320/2005, P.U. (A) 6/2007, P.U. (A) 176/2007, P.U. (A) 420/2009, P.U. (A) 296/2010 & P.U. (A) 355/2011
128	Expenditure on issuance of asset backed securities	P.U. (A) 321/2005
129	Expenditure on issuance of Islamic securities pursuant to Istisna' principle	P.U. (A) 322/2005
130	Cash contribution and sponsor of a cultural or arts show held in Federal Territory Kuala Lumpur	P.U. (A) 380/2005
131	Investment in an approved food production project	P.U. (A) 55/2006 & P.U. (A) 167/2011
132	Audit expenditure	P.U. (A) 129/2006
133	Expenditure incurred for the development and compliance of new courses by private higher education institutions	P.U. (A) 184/2006
134	Expenditure for establishment of an Islamic stock broking business	P.U. (A) 65/2007 & P.U. (A) 401/2009
135	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia	Paragraph 34(6)(o) ITA 1967
136	Expenditure incurred on the provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister	Paragraph 34(6)(ha) ITA 1967
137	Deduction for investment in a Bionexus status company	P.U. (A) 373/2007
138	Deduction for cost of spectrum assignment	P.U. (A) 447/2007
139	Deduction for cost of obtaining Chain of Custody Certification from Malaysian Timber Certification Council	P.U. (A) 42/2008
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009 & P.U. (A) 226/2009
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project	P.U. (A) 417/2009 & P.U. (A) 294/2010
143	Deduction for cost of preparation of corporate knowledge-based master plan	P.U. (A) 419/2009 & P.U. (A) 295/2010
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009 (Years of Assessment 2010 until 2014)
145	Deduction for contribution to retirement fund in relation to a member of the public service (of pensionable status) seconded with approval by the Public Service Department to serve in a company	P.U. (A) 31/2010
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011
147	Deduction for payment of premium to Malaysia Deposit Insurance Corporation	P.U. (A) 379/2011
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012
149	Deduction for expenditure to obtain the 1-InnoCERT certification	P.U. (A) 109/2012
150	Deduction for promotion of international or private school	P.U. (A) 110/2012

APPENDIX E:

COUNTRY CODES

Name of Country	Country Code	Name of Country	Country Code
Afghanistan	AF	Botswana	BW
Aland Islands	AX	Bouvet Island	BV
Albania	AL	Brazil	BR
Algeria	DZ	British Indian Ocean Territory	IO
American Samoa	AS	Brunei Darussalam	BN
Andorra	AD	Bulgaria	BG
Angola	AO	Burkina Faso	BF
Anguilla	AI	Burundi	BI
Antarctica	AQ	Cambodia	KH
Antigua and Barbuda	AG	Cameroon	CM
Argentina	AR	Canada	CA
Armenia	AM	Cape Verde	CV
Aruba	AW	Cayman Islands	KY
Australia	AU	Central African Republic	CF
Austria	AT	Chad	TD
Azerbaijan	AZ	Chile	CL
Bahamas	BS	China	CN
Bahrain	BH	Christmas Island	CX
Bangladesh	BD	Cocos (Keeling) Islands	CC
Barbados	BB	Colombia	CO
Belarus	BY	Comoros	KM
Belgium	BE	Congo	CG
Belize	BZ	Congo, The Democratic Republic of the	CD
Benin	BJ	Cook Islands	CK
Bermuda	BM	Costa Rica	CR
Bhutan	BT	Cote D'ivoire	CI
Bolivia	BO	Croatia (local name: Hrvatska)	HR
Bosnia and Herzegovina	BA	Cuba	CU

Name of Country	Country Code	Name of Country	Country Code
Cyprus	CY	Greece	GR
Czech Republic	CZ	Greenland	GL
Denmark	DK	Grenada	GD
Djibouti	DJ	Guadeloupe	GP
Dominica	DM	Guam	GU
Dominican Republic	DO	Guatemala	GT
East Timor	TP	Guernsey	GG
Ecuador	EC	Guinea	GN
Egypt	EG	Guinea-Bissau	GW
El Salvador	SV	Guyana	GY
Equatorial Guinea	GQ	Haiti	HT
Eritrea	ER	Heard and McDonald Islands	HM
Estonia	EE	Honduras	HN
Ethiopia	ET	Hong Kong	HK
Falkland Islands (Malvinas)	FK	Hungary	HU
Faroe Islands	FO	Iceland	IS
Fiji	FJ	India	IN
Finland	FI	Indonesia	ID
France	FR	Iran Islamic Republic of	IR
France, Metropolitan	FX	Iraq	IQ
French Guiana	GF	Ireland	IE
French Polynesia	PF	Israel	IL
French Southern Territories	TF	Italy	IT
Gabon	GA	Jamaica	JM
Gambia	GM	Japan	JP
Georgia	GE	Jersey (Channel Islands)	JE
Germany	DE	Jordan	JO
Ghana	GH	Kazakhstan	KZ
Gibraltar	GI	Kenya	KE

Name of Country	Country Code	Name of Country	Country Code
Kiribati	KI	Moldova, Republic of	MD
Korea, Democratic People's Republic of	KP	Monaco	MC
Korea, Republic of	KR	Mongolia	MN
Kuwait	KW	Montserrat	MS
Kyrgyzstan	KG	Morocco	MA
Laos People's Democratic Republic	LA	Mozambique	MZ
Latvia	LV	Myanmar	MM
Lebanon	LB	Namibia	NA
Lesotho	LS	Nauru	NR
Liberia	LR	Nepal	NP
Libyan Arab Jamahiriya	LY	Netherlands	NL
Liechtenstein	LI	Netherlands Antilles	AN
Lithuania	LT	New Caledonia	NC
Luxembourg	LU	New Zealand	NZ
Macao	MO	Nicaragua	NI
Macedonia, The Former Yugoslav Republic of	MK	Niger	NE
Madagascar	MG	Nigeria	NG
Malawi	MW	Niue	NU
Malaysia	MY	Norfolk Island	NF
Maldives	MV	Northern Mariana Islands	MP
Mali	ML	Norway	NO
Malta	MT	Oman	OM
Marshall Islands	MH	Pakistan	PK
Martinique	MQ	Palau	PW
Mauritania	MR	Palestinian Territory, Occupied	PS
Mauritius	MU	Panama	PA
Mayotte	YT	Papua New Guinea	PG
Mexico	MX	Paraguay	PY
Micronesia, Federated States of	FM	Peru	PE

Name of Country	Country Code	Name of Country	Country Code
Philippines	PH	Sri Lanka	LK
Pitcairn	PN	St. Helena	SH
Poland	PL	St. Pierre and Miquelon	PM
Portugal	PT	Sudan	SD
Puerto Rico	PR	Suriname	SR
Qatar	QA	Svalbard and Jan Mayen Islands	SJ
Reunion	RE	Swaziland	SZ
Romania	RO	Sweden	SE
Russian Federation	RU	Switzerland	CH
Rwanda	RW	Syrian Arab Republic	SY
Saint Kitts and Nevis	KN	Taiwan, Province of China	TW
Saint Lucia	LC	Tajikistan	TJ
Saint Vincent and the Grenadines	VC	Tanzania, United Republic of	TZ
Samoa	WS	Thailand	TH
San Marino	SM	Timor - Leste	TL
Sao Tome and Principe	ST	Togo	TG
Saudi Arabia	SA	Tokelau	TK
Senegal	SN	Tonga	TO
Serbia and Montenegro	CS	Trinidad and Tobago	TT
Seychelles	SC	Tunisia	TN
Sierra Leone	SL	Turkey	TR
Singapore	SG	Turkmenistan	TM
Slovakia (Slovak Republic)	SK	Turks and Caicos Islands	TC
Slovenia	SI	Tuvalu	TV
Solomon Islands	SB	Uganda	UG
Somalia	SO	Ukraine	UA
South Africa	ZA	United Arab Emirates	AE
South Georgia and the South Sandwich Islands	GS	United Kingdom	GB
Spain	ES	United States	US

Name of Country	Country Code	Name of Country	Country Code
United States Minor Outlying Islands	UM	Virgin Islands (U.S.)	VI
Uruguay	UY	Wallis And Futuna Islands	WF
Uzbekistan	UZ	Western Sahara	EH
Vanuatu	VU	Yemen	YE
Vatican City State (Holy See)	VA	Yugoslavia	YU
Venezuela	VE	Zambia	ZM
Vietnam	VN	Zimbabwe	ZW
Virgin Islands (British)	VG		

**APPENDIX F: DOUBLE TAXATION AGREEMENTS (DTA) -
WITHHOLDING TAX RATES ON PAYMENTS
TO NON-RESIDENTS AS AT 30TH SEPTEMBER 2011**

EFFECTIVE DOUBLE TAXATION AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Albania	10	10	10
2	Australia	15	10	NIL
3	Austria	15	10	10
4	Bahrain	5	8	10
5	Bangladesh	15	10	10
6	Belgium	10	10	10
7	Brunei	10	10	10
8	Canada	15	10	10
9	Chile	15	10	5
10	China	10	10	10
11	Croatia	10	10	10
12	Czech Republic	12	10	10
13	Denmark	15	10	10
14	Egypt	15	10	10
15	Fiji	15	10	10
16	Finland	15	10	10
17	France	15	10	10
18	Germany	10	7	7
19	Hungary	15	10	10
20	India	10	10	10
21	Indonesia	10	10	10
22	Iran	15	10	10
23	Ireland	10	8	10
24	Italy	15	10	10
25	Japan	10	10	10
26	Jordan	15	10	10
27	Kazakhstan	10	10	10
28	Krygyz	10	10	10
29	Kuwait	10	10	10
30	Laos	10	10	10
31	Lebanon	10	8	10
32	Luxembourg	10	8	8
33	Malta	15	10	10
34	Mauritius	15	10	10
35	Mongolia	10	10	10
36	Morocco	10	10	10

No.	Country	Interest %	Royalties %	Fees for Technical Services %
37	Myanmar	10	10	10
38	Namibia	10	5	5
39	Netherlands	10	8	8
40	New Zealand	15	10	10
41	Norway	15	10	10
42	Pakistan	15	10	10
43	Papua New Guinea	15	10	10
44	Philippines	15	10	10
45	Poland	15	10	10
46	Qatar	5	8	8
47	Romania	15	10	10
48	Russia	15	10	10
49	San Marino	10	10	10
50	Saudi Arabia	5	8	8
51	Seychelles	10	10	10
52	Singapore	10	8	5
53	South Africa	10	5	5
54	South Korea	15	10	10
55	Spain	10	7	5
56	Sri Lanka	10	10	10
57	Sudan	10	10	10
58	Sweden	10	8	8
59	Switzerland	10	10	10
60	Syria	10	10	10
61	Thailand	15	10	10
62	Turkey	15	10	10
63	Turkmenistan	10	10	10
64	United Arab Emirates	5	10	10
65	United Kingdom	10	8	8
66	Uzbekistan	10	10	10
67	Venezuela	15	10	10
68	Vietnam	10	10	10

Note:

- (i) There is no withholding tax on dividends paid by Malaysian companies.
- (ii) To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.
- (iii) Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

GAZETTED DOUBLE TAXATION AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Bosnia and Herzegovina	10	8	10
2	Senegal	10	10	10
3	Zimbabwe	10	10	10

LIMITED AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Argentina	15 *	10 *	10 *
2	United States of America	15 *	10 *	10 *

* The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

INCOME TAX EXEMPTION ORDER **

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Taiwan	10	10	7.5

** (i) P.U. (A) 201 (1998)
(ii) P.U. (A) 202 (1998)

APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2000	Basis Period for a Non-Business Source	01/03/2000		
2/2000	Basis Period for a Business Source (Companies & Co-operatives)	01/03/2000		
3/2000	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives)	01/03/2000		
4/2000	Keeping Sufficient Records (Companies and Co-operatives)	01/03/2000		
4/2000 (Revised)	Keeping Sufficient Records (Companies and Co-operatives)	30/06/2001		
5/2000	Keeping Sufficient Records (Individuals & Partnerships)	01/03/2000		
5/2000 (Revised)	Keeping Sufficient Records (Individuals & Partnerships)	30/06/2001		
6/2000	Keeping Sufficient Records (Persons other than Companies or Individuals)	01/03/2000		
6/2000 (Revised)	Keeping Sufficient Records (Persons other than Companies or Individuals)	30/06/2001		
7/2000	Providing Reasonable Facilities and Assistance	16/06/2000		
8/2000	Wilful Evasion of Tax and Related Offences	30/12/2000		
1/2001	Ownership of Plant and Machinery for the Purpose of Claiming Capital Allowances	18/01/2001		
2/2001	Computation of Initial & Annual Allowances in respect of Plant & Machinery	18/01/2001		
3/2001 & Addendum	Appeal against an Assessment	18/01/2001 &		
4/2001	Basis Period for a Non-Business Source (Individuals & Persons other than Companies)	30/04/2001 18/05/2009		
5/2001	Basis Period for a Business Source (Co-operatives)	30/04/2001		
6/2001	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives)	30/04/2001		
7/2001	Basis Period for Business & Non-Business Source (Companies)	30/04/2001		
1/2002	Deduction for Bad & Doubtful Debts and Treatment of Recoveries	02/04/2002		
2/2002	Allowable Pre-operational And Pre-commencement of Business Expenses For Companies <i>(refer to Public Ruling No. 2/2010 with effect from year of assessment 2010)</i>	08/07/2002		
1/2003 & Addendum	Tax Treatment relating to Leave Passage	05/08/2003 & 23/08/2007		
2/2003	"Key-Man" Insurance	30/12/2003		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2004	Income from Letting of Real Property <i>(refer to Public Ruling No. 4/2011 with effect from year of assessment 2011)</i>	30/06/2004		
2/2004, Addendum, Second Addendum, Third Addendum & Fourth Addendum	Benefits-In-Kind	08/11/2004, 20/05/2005, 17/01/2006, 17/04/2009 & 19/04/2010		
3/2004 & Addendum	Entertainment Expense <i>(refer to Public Ruling No. 3/2008 with effect from year of assessment 2008)</i>	08/11/2004 & 23/08/2007		
4/2004	Employee Share Option Scheme Benefit	09/12/2004		
5/2004 & Addendum	Double Deduction Incentive on Research Expenditure	30/12/2004 & 03/04/2008		
1/2005	Computation of Total Income for Individual	05/02/2005		
2/2005, Addendum & Second Addendum	Computation of Income Tax Payable by a Resident Individual	06/06/2005, 06/07/2006 & 03/01/2008		
3/2005 & Addendum	Living Accommodation Benefit Provided for the Employee by the Employer	11/08/2005 & 05/02/2009		
4/2005, Addendum & Second Addendum	Withholding Tax on Special Classes of Income	12/09/2005, 30/11/2007 & 04/01/2010		
5/2005	Deduction for Loss of Cash and Treatment of Recoveries	14/11/2005		
6/2005 & Addendum	Trade Association	08/12/2005 & 01/07/2009		
1/2006, Addendum, Second Addendum & Third Addendum	Perquisites from Employment	17/01/2006, 30/08/2007, 25/02/2009 & 30/07/2009		
2/2006	Tax Borne by Employers	17/01/2006		
3/2006	Property Development & Construction Contracts <i>(superseded by Public Ruling No. 1/2009 & 2/2009)</i>	13/03/2006		
4/2006	Valuation of Stock In Trade and Work In Progress Part I	31/05/2006		
5/2006	Professional Indemnity Insurance <i>(refer to Public Ruling No. 3/2009 with effect from year of assessment 2008)</i>	31/05/2006		
6/2006	Tax Treatment of Legal and Professional Expenses	06/07/2006		
1/2008	Special Allowances for Small Value Assets	27/03/2008		
2/2008	Reinvestment Allowance	03/04/2008		
3/2008	Entertainment Expense <i>(refer to Public Ruling No. 3/2004 prior to year of assessment 2008)</i>	22/10/2008		
1/2009	Property Development <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		
2/2009	Construction Contracts <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
3/2009	Professional Indemnity Insurance <i>(refer to Public Ruling No. 5/2006 prior to year of assessment 2008)</i>	30/07/2009		
1/2010	Withholding Tax on Income under Paragraph 4(f)	19/04/2010		
2/2010	Allowable Pre-operational and Pre-commencement of Business Expenses <i>(refer to Public Ruling No. 2/2002 prior to year of assessment 2010)</i>	03/06/2010		
1/2011	Taxation of Malaysia Employees Seconded Overseas	07/02/2011		
2/2011	Interest Expense and Interest Restriction	07/02/2011		
3/2011	Investment Holding Company	10/03/2011		
4/2011	Income from Letting of Real Property <i>(refer to Public Ruling No. 1/2004 prior to year of assessment 2011)</i>	10/03/2011		
5/2011	Residence Status of Companies and Bodies of Persons	16/05/2011		
6/2011	Residence Status of Individuals	16/05/2011		
7/2011	Notification of Change in Accounting Period of a Company / Trust Body / Co-operative Society	23/08/2011		
8/2011	Foreign Nationals Working in Malaysia - Tax Treatment	16/11/2011		
9/2011	Co-operative Society	16/11/2011		
10/2011	Gratuity	05/12/2011		
11/2011	Bilateral Credit and Unilateral Credit	20/12/2011		
12/2011	Tax Exemption on Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia	20/12/2011		
1/2012	Compensation For Loss Of Employment	27/01/2012		
2/2012	Foreign Nationals Working In Malaysia - Tax Treaty Relief	03/05/2012		
3/2012	Appeal Against An Assessment	04/05/2012		

APPENDIX I:

LIST OF GUIDELINES AND APPLICATION FORMS FOR INCENTIVE CLAIM

I. List of Guidelines and Application Forms

	Subject of Guideline	Reference No. of LHDNM Guideline	Reference No. of Application Form
1.	Guidelines for claiming double deduction on research expenditure under section 34B ITA 1967	LHDN. 01/35/(S)/42/51/286-18	Form DD2/1995(Pin.2)
2.	Guidelines relating to the claim on Reinvestment Allowance (RA) for qualifying projects under Schedule 7A ITA 1967	EPS/PP/1/1997 and KCP 1998/1	LHDN/BT/RA/2005 *
3.	Guidelines for claiming deductions under subsection 44(6) ITA 1967 for cash contributions made to approved organisations for the purpose of providing aid to individuals suffering from chronic/serious diseases (refer to <i>Lampiran A</i> on the types of chronic/serious diseases)	—	LAMPIRAN B
4.	Guidelines and procedure for claiming professional fees incurred on packaging design under Income Tax (Promotion of Exports) (Amendment) Rules 2001 - P.U.(A) 170/2001	—	LHDN/BT/DD/POE/PD/2003-1 *
5.	Guidelines for claiming deductions for promotion of export of higher education under Income Tax (Deduction for Promotion of Export of Higher Education) (i) Rules 2001 - P.U.(A) 185/2001; and (ii) (Amendment) Rules 2003 - P.U.(A) 261/2003	LHDN/BT/GP/POE/HE/2004	LHDN/BT/DD/POE/HE/2004 *
6.	Guidelines for claiming further deduction under section 41 of the Promotion of Investments Act 1986 and Income Tax (Deduction for Promotion of Exports) Rules 2002: (i) P.U.(A) 115/2002 (ii) P.U.(A) 14/2007	LHDN/BT/GP/POE/2004	LHDN/BT/DD/POE/2007 *
7.	Guidelines for application under section 34(6)(ha) of ITA 1967 for the purpose of income tax computation	CR(8.09)681/2-61(SJ.18) VOL.6 (SK.27)(4)	LAMPIRAN I & LAMPIRAN II

* Application form downloadable from LHDNM website

II. List of Government Gazettes/Public Rulings and Application Forms

Type of Application		Reference No. of Application Form
1.	Application for an approved research project and claim for double deduction on research expenditure under section 34A ITA 1967 - Public Ruling No. 5/2004 (Issued on 31/12/2004)	Borang 1 (Sek 34A ACP 1967) and Borang 2 (Sek 34A ACP 1967)
2.	Claim for further deduction under Income Tax (Deductions for Overseas Expenses for Promotion of Tourism): (i) Rules 1991 - P.U.(A) 412/1991; and (ii) (Amendment) Rules 2003 - P.U.(A) 263/2003	LHDN/BT/DD/POT/2003-1 *
3.	Claim for deduction under Income Tax (Deductions for Approved Training) Rules 1992 - P.U.(A) 61/1992	LHDN/Latihan/92
4.	Claim for allowance under Income Tax (Allowance for Increased Exports): (i) Rules 1999 - P.U.(A) 128/1999; and (ii) (Amendment) Rules 2003 - P.U.(A) 309/2003	LHDN/BT/EX/AIE/2003-1 *
5.	Claim for further deduction under Income Tax (Deductions for Promotion of Export of Services): (i) Rules 1999 - P.U.(A) 193/1999; (ii) Rules 2002 - P.U.(A) 114/2002; and (iii) (Amendment) Rules 2003 - P.U.(A) 262/2003	LHDN/BT/DD/POE/S/2003-1 *
6.	Claim for exemption of income for value of increased export of services under Income Tax (Exemption): (i) (No.2) Order 2001 - P.U.(A) 154/2001; (ii) (No.9) Order 2002 - P.U.(A) 57/2002; and (iii) (Amendment) Order 2006 - P.U.(A) 275/2006	LHDN/BT/EX/AIES/2003-1Pin2007 *
7.	Claim for further deduction under Income Tax (Deductions for Advertising Expenditure on Malaysian Brand Name Goods) Rules 2002: (i) 2002 - P.U.(A) 62/2002; and (ii) (Pindaan) 2007 - P.U.(A) 171/2007	LHDN/BT/DD/BNG/2003-1 *
8.	Claim for single deduction under Income Tax (Deduction for Promotion of Exports): (i) (No.2) Rules 2002 - P.U.(A) 116/2002; (ii) (No.3) Rules 2002 - P.U.(A) 117/2002; and (iii) Rules 2007 - P.U.(A) 14/2007	LHDN/BT/SD/POE/2007 *
9.	Claim for double deduction under Income Tax (Deduction for Promotion of Export of Professional Services) Rules 2003: (i) 2003 - P.U.(A) 124/2003 (ii) (Amendment) Rules 2005 - P.U.(A) 270/2005	LHDN/BT/DD/POE/PS/2003-1 *
10.	Claim for exemption of income for value of increased export of services under Income Tax (Exemption) (No. 17) Order 2005 - P.U.(A) 158/2005	LHDN/BT/EX/SI/2005 *

* Application form downloadable from LHDNM website

APPENDIX J: CODES FOR INCOME EXEMPTED FROM INCOME TAX

Code	Type Of Tax Exempt Income	Reference
501	Foreign income remittances	Paragraph 28 Schedule 6 of Income Tax Act (ITA) 1967
502	Pioneer income / Portion of pioneer income	Promotion Of Investments Act (PIA) 1986
503	Exempt income from approved service projects	Section 127 of ITA 1967
504	Exempt income under subsection 60A(2)	ITA 1967
505	Exempt income under subsection 60B(2)	ITA 1967
506	Income of Venture Capital Company	P.U.(A) 75/2005, P.U.(A) 420/2006 & P.U. (A) 159/2009
507	Income of Venture Capital Management Company	P.U.(A) 77/2005
508	Income of Operational Headquarters Company	P.U.(A) 307/2005
509	Exempt income of International Procurement Company	P.U.(A) 309/2005
510	Exempt income of Regional Distribution Company	P.U.(A) 308/2005
511	Income of Foreign Fund Management Company	Section 60G of ITA 1967
512	Income of Closed-end Fund Company	Section 60H of ITA 1967
513	Income from Domestic Tour and / or Group Inclusive Tour Operating Business	P.U.(A) 58/2002, P.U.(A) 59/2002, P.U.(A) 137/2007 & P.U.(A) 138/2007
514	Tax exempt dividend income	ITA 1967
515	Shipping income under section 54A	ITA 1967
516	Exempt income under paragraph 127(3)(b) and subsection 127(3A)	ITA 1967
517	Income of organisers of approved international trade exhibitions	P.U.(A) 113/2002
518	Income from offshore trading via website in Malaysia	P.U.(A) 152/2003
519	Exempt income from the provision of chartering services of luxury yachts	P.U.(A) 209/2002
520	Income from approved food production projects	P.U.(A) 51/2006 & P.U. (A) 166/2011
521	Income of conference promoter in Malaysia	P.U.(A) 500/2000
522	Income of BioNexus status company	P.U.(A) 371/2007
523	Income from branches / investee companies established by banks outside Malaysia	P.U.(A) 278/2007
524	Income from Islamic banking and takaful business transacted in international currencies	P.U.(A) 154/2007
525	Income from business of providing Islamic fund management services to foreign and local investors in Malaysia	P.U.(A) 199/2007 & P.U.(A) 255/2008
526	Income exempted under subsection 60AA(22)	ITA 1967
527	Income from regulated activity relating to a business of dealing in sukuk	P.U.(A) 393/2008
528	Income from regulated activity of dealing in securities and advising on corporate finance relating to the arranging, underwriting and distributing of sukuk	P.U.(A) 394/2008
529	Income of an Iskandar Development Region developer / development manager	P.U.(A) 417/2007
530	Income of an IDR-status ('Iskandar Development Region') company	P.U.(A) 418/2007

Code	Type Of Tax Exempt Income	Reference
531	Income from new branch of company / investee company which carries out insurance / takaful business and is located outside Malaysia	P.U. (A) 411/2009
532	Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate	P.U. (A) 325/2011 [P.U. (A) 414/2009 is revoked]
533	Income from a consolidation of management project (smallholding and idle land)	P.U.(A) 415/2009
534	Income from healthcare services business given to foreign clients	P.U.(A) 412/2009