

**SELF ASSESSMENT SYSTEM**



**P 2018  
EXPLANATORY NOTES**

**INCOME TAX OF PARTNERSHIP**

**TOGETHER WE DEVELOP THE NATION**



2	Income tax no. <b>D</b>	<p>Enter the partnership income tax no. in the box provided.</p> <p>Example: Partnership income tax no. : D 0012345602</p> <p style="text-align: center;">D <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>0</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>0</td><td>2</td></tr></table></p>	0	0	1	2	3	4	5	6	0	2																															
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3	Reference no. (Registration no.)	Registration number with the Companies Commission of Malaysia.																																									
4	Number of partners	Enter the number of partners																																									
5	Basis of apportionment	<p>The denominator used for apportioning the profit / loss.</p> <p>Example 1: Partnership AB</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A :</td> <td>753 / 1000</td> </tr> <tr> <td>B :</td> <td>247 / 1000</td> </tr> <tr> <td>∴ Basis of apportionment :</td> <td style="text-align: center;"><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table></td> </tr> </tbody> </table> <p>Example 2: Partnership ABC</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A :</td> <td>4 / 7</td> </tr> <tr> <td>B :</td> <td>2 / 7</td> </tr> <tr> <td>C :</td> <td>1 / 7</td> </tr> <tr> <td>∴ Basis of apportionment :</td> <td style="text-align: center;"><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td>7</td></tr></table></td> </tr> </tbody> </table> <p>Example 3: Partnership CBA</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partnership</u></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A :</td> <td>50%</td> </tr> <tr> <td>B :</td> <td>30%</td> </tr> <tr> <td>C :</td> <td>20%</td> </tr> <tr> <td>∴ Basis of apportionment :</td> <td style="text-align: center;"><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>1</td><td>0</td><td>0</td></tr></table></td> </tr> </tbody> </table>	<u>Partner</u>	<u>Apportionment of profit / loss</u>	A :	753 / 1000	B :	247 / 1000	∴ Basis of apportionment :	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table>	1	0	0	0	<u>Partner</u>	<u>Apportionment of profit / loss</u>	A :	4 / 7	B :	2 / 7	C :	1 / 7	∴ Basis of apportionment :	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td>7</td></tr></table>					7	<u>Partnership</u>	<u>Apportionment of profit / loss</u>	A :	50%	B :	30%	C :	20%	∴ Basis of apportionment :	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>1</td><td>0</td><td>0</td></tr></table>		1	0	0
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6	Record-keeping	This refers to the keeping of sufficient records in accordance with the provision of Income Tax Act 1967 (ITA 1967). Enter '1' for compliance or '2' for non-compliance.																																									

7	Carries on e-Commerce business	<p>Enter '1' in the box for 'Yes' if the partnership carries on a business in selling any goods or rendering any service online.</p> <p>If 'Yes', also complete item F10 on page 5 of the Form P.</p> <p>A partnership is considered as carrying on e-Commerce business if in deriving its income, internet is used for:</p> <ul style="list-style-type: none"> <li>i) receiving orders for goods or services. Example: The partnership receives orders via e-mail, website or social media, and not by conventional post, telephone or facsimile.</li> <li>ii) receiving payment in respect of good or services. Example: The partnership receives digital cash payment from credit card or charge card via e-mail or website, and not by conventional post, telephone or facsimile.</li> <li>iii) delivering goods or services. Example: The partnership – <ul style="list-style-type: none"> <li>- uses e-mail, internet or file transfer protocol to deliver digitized music, articles or software instead of the conventional method of delivering software on disk.</li> <li>- uses both e-mail and website to offer its advice and receives payment for the advice.</li> <li>- advertises the goods or services of other entities on internet for a fee.</li> <li>- hosts the website(s).</li> <li>- renders service in providing access to internet.</li> </ul> </li> </ul> <p>Enter '2' for 'No' if the partnership does not carry on any e-Commerce business, or not relevant.</p>
8	Entitled to claim input tax from the Royal Malaysian Customs Department	<p>Enter '1' for 'Yes' if the partnership is entitled to claim input tax from the Royal Malaysian Customs Department.</p> <p>Enter '2' for 'No' if the partnership is not entitled to claim, not claiming or this item is not applicable.</p>
9	Goods and Services Tax registration no.	Enter the Goods and Services Tax registration number as registered with the Royal Malaysian Customs Department.
10	Entitled to claim incentive under section 127	<p>Refers to incentives (for example exemptions) under the provision of paragraph 127(3)(b) or subsection 127(3A) of ITA 1967 entitled to be claimed as per the Government gazette or Minister's approval letter.</p> <p>(i) Enter 'X' in the box for the type(s) of incentive:-</p> <ul style="list-style-type: none"> <li>• entitled to be claimed for which a claim is made for the current year; or</li> <li>• entitled to be claimed but unable to make a claim for the current year for example by reason of no income.</li> </ul>

		<p>(ii) Enter 'X' in the box for 'Not relevant' if:-</p> <ul style="list-style-type: none"> <li>• not entitled to claim the incentive; or</li> <li>• the application for incentive is not approved by the Minister.</li> </ul> <p>The Government gazette / Minister's approval letter has to be kept for future reference / inspection by LHDNM if required.</p>
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<b>PART A:</b>	<b>BUSINESS INCOME</b>
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**Business**

Gains or profits from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade are liable to tax.

These include gross receipts from the sales of goods and services rendered such as by doctors or lawyers.

**Other Partnership**

Share of profit from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade is liable to tax.

**Pioneer Business / Pioneer Partnership Business**

Pioneer status is a taxation incentive as defined in section 5 to section 25 of the Promotion of Investments Act 1986 (PIA 1986). When granted to a partnership, his business income from participating in a promoted activity or producing a promoted product in relation to agriculture (agro-based) shall be fully / partially tax exempt.

**An Approved Food Production Project**

Income Tax (Exemption) (No. 10) Order 2006 [P.U. (A) 51/2006] and Income Tax (Exemption) (No. 3) Order 2011 [P.U. (A) 166/2011].

A1	<p><b>Business Code</b></p> <p>Business code is available from Appendix G in the Form P Guidebook.</p>																																								
A2	<p><b>Divisible income / loss</b></p> <p>Divisible income / loss from business for partners.</p> <p>If loss, refer to the following example on the method for filling in this item.</p> <p>Example:                      Adjusted loss of RM 37,000.00</p> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">X</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;"> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> <td style="width: 10%; border: none;"> </td> </tr> <tr> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> </tr> <tr> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> </tr> <tr> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> </tr> </table> </div> <div style="margin-left: 10px;">3 7 0 0 0</div> </div> <p>▲ (Enter 'X' if value is negative)</p> <p><b>Partners' Benefits</b></p> <p>Amount of benefits received by the partners such as benefit of motor vehicles, salaries, travelling and so forth.</p> <p><b>Balancing Charge</b></p> <p>Balancing charge is a charge equal to the amount of the excess of disposal value over the residual expenditure. This charge is restricted to the amount of actual allowance already given.</p> <p>Balancing charge = Disposal value - Residual expenditure)</p>																																								

	<p><b>Balancing Allowance</b> An allowance equal to the amount of the excess of residual expenditure over the disposal value. (Balancing allowance = Residual expenditure - Disposal value)</p> <p><b>Capital Allowance</b> This is granted instead of depreciation and the rate of allowance depends on the type of relevant asset.</p> <p><b>Increased Exports Allowance for Qualifying Services</b> Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57] and Income Tax (Exemption) (Amendment) Order 2006 [P.U.(A) 275] to determine the eligibility.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>If there is more than one business / partnership source, list out on attachment as per the format for Business 1 / Partnership 1 pertaining to each business / partnership, and submit together with the Form P.</p> </div>
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<b>PART B:</b>		<b>OTHER INCOME</b>
B1	Interest	Interest is money paid for the use of money or the creditor's share of the profit which the borrower or the debtor is presumed to make from the use of the money. Gross income from interest must be declared when it first becomes receivable in the relevant period.
	Discounts	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.
B2	Rents	Rental received in respect of houses, shophouses, land, plant, machines, furniture, and other similar assets. Amount from Working Sheet HK-4 of the Form P Guidebook.
	Royalties	<p>'Royalty' includes any sums paid as consideration for, or derived from:</p> <ul style="list-style-type: none"> <li>a) the use of, or the right to use in respect of, any copyrights, software, artistic or scientific works, patents, designs or models, plans, secret processes or formulae, trademarks or other like property or rights;</li> <li>b) the use of, or the right to use, tapes for radio or television broadcasting, motion picture films, films or video tapes or other means of reproduction where such films or tapes have been or are to be used or reproduced in Malaysia, or other like property or rights;</li> <li>c) the the use of, or the right to use, know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;</li> <li>d) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by satellite, cable, fibre optic or similar technology;</li> <li>e) the use of, or the right to use, visual images or sounds, or both, in connection with television broadcasting or radio broadcasting transmitted by satellite, cable, fibre optic or similar technology;</li> <li>f) the use of, or the right to use, some or all of the part of the radio frequency spectrum specified in a relevant licence;</li> </ul>

		<p>g) a total or partial forbearance in respect of:</p> <p>(i) the use of, or the granting of the right to use, any such property or right as is mentioned in paragraph (a) or (b) or any such knowledge, experience or skill as is mentioned in paragraph (c);</p> <p>(ii) the reception of, or the granting of the right to receive, any such visual images or sounds as are mentioned in paragraph (d);</p> <p>(iii) the use of, or the granting of the right to use, any such visual images or sounds as are mentioned in paragraph (e); or</p> <p>(iv) the use of, or the granting of the right to use, some or all such part of the spectrum specified in a spectrum licence as is mentioned in paragraph (f); or</p> <p>h) the alienation of any property, know-how or information mentioned in paragraph (a), (b) or (c).</p> <p>Amount H from Working Sheet HK-5.</p>
B3	Other income not listed	Other income not included in the above category.
	Tax deduction under Sect. 110 (Others) / Sect. 132 / Sect. 133	<p>For claim on Section 110 (Others) / Section 132 / Section 133 tax deduction in respect of income in item B1 / B2 / B3, please refer to the following explanatory notes:-</p> <p>(i) <u>Sect. 110 (Others)</u>  Compute by using Working Sheet HK-6 from the Form P Guidebook.  Amount B from Working Sheet HK-6.  Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p> <p>(ii) <u>Sect. 132</u>  Tax deduction in respect of income brought into Malaysia on which tax has been charged in Malaysia and in the country of origin. Refer to Appendix F of the Form P Guidebook for the list of countries which have Avoidance of Double Taxation Agreements with Malaysia.  Use Working Sheet HK-8A of the Form P Guidebook.</p> <p>(iii) <u>Sect. 133</u>  Tax deduction in respect of income brought into Malaysia on which tax has been charged in Malaysia and in the country of origin. Refer to Appendix F for the list of countries which do NOT have Avoidance of Double Taxation Agreement with Malaysia.  Use Working Sheet HK-9A of the Form P Guidebook.</p>
B4	Additions pursuant to paragraph 43(1)(c)	<p>The following earnings / proceeds are deemed income and must be taken into account as aggregate income:</p> <p><input type="checkbox"/> Earnings / proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967.</p> <p><input type="checkbox"/> These earnings / proceeds are taken into account in the tax computation if</p>

		<p>claims for such expenditure have previously been made.</p> <p><input type="checkbox"/> Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 of ITA 1967 for computing the amount of income to be included as aggregate income.</p> <p><input type="checkbox"/> Computations must be properly kept for examination.</p>
<b>PART C:</b>		<b>DIVISIBLE EXPENSES / GIFTS / CLAIMS</b>
C1	Qualifying prospecting expenditure – Schedule 4 and paragraph 44(1)(b)	Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed.
<b>DONATIONS AND GIFTS</b>		
C2	Gift of money to the Government / State Government / local authority or approved institutions / organisations / funds	<p>Gift of money to the Government, a State Government, a local authority or any institution / organisation / fund approved by the Director General of Inland Revenue.</p> <p>Subsection 44(6) and proviso, ITA 1967.</p>
C3	Gift of artefacts, manuscripts or paintings	<p>Gift of artefacts, manuscripts or paintings to the Government or State Government will be based on the value determined by the Department of Museums Malaysia or the National Archives.</p> <p>Subsection 44(6A) of ITA 1967.</p>
C4	Gift of money for the provision of library facilities or to libraries	<p>Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim for the same expenses is not made under paragraph 34(6)(g) of the ITA in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967.</p>
C5	Gift of paintings to the national art gallery or any state art gallery	<p>The value of any gift of painting to be determined by the National Art Gallery or any state art gallery.</p> <p>Subsection 44(11) of ITA 1967.</p>
<b>PART D:</b>		<b>SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION</b>
D1 – D11		Use the claim codes provided on page 15 of this explanatory notes.



PART E:		PARTICULARS OF WITHHOLDING TAXES
E1	Section 107A	<p><b>Total gross amount paid</b> Gross amount in respect of services under a contract paid to non-resident contractors pursuant to the provision of section 107A of ITA 1967.</p> <p><b>Tax withheld and remitted to LHDNM:</b> 10% of gross amount [paragraph 107A(1)(a) ITA 1967]</p> <p><b>Plus</b> 3% of gross amount [paragraph 107A(1)(b) ITA 1967] <i>(Rules and procedures for payment as set out by LHDNM must be complied)</i></p>
E2	Section 109	<p><b>Total gross amount paid</b> Gross amount of interest or royalties paid to non-resident persons.</p> <p><u>Rates of tax according to Part II, Schedule 1 of ITA 1967:</u> Interest – 15% of gross amount Royalty – 10% of gross amount</p> <p>or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F of the Form P Guidebook for the list of countries which have DTA with Malaysia.</p>
E3	Section 109A	<p><b>Total gross amount paid</b> Gross amount of remuneration or other income in respect of services performed or rendered in Malaysia paid to a public entertainer.</p> <p><u>Rate of tax as per Part II, Schedule 1 of ITA 1967:</u> 15% of gross amount.</p>
E4	Section 109B	<p><b>Total gross amount paid</b> Gross amount of special classes of income paid to non-resident persons – section 4A of ITA 1967.</p> <p><u>Rate of tax according to Part V, Schedule 1 of ITA 1967:</u> 10% of gross amount</p> <p>or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F of the Form P Guidebook for the list of countries which have DTA with Malaysia.</p>
E5	Section 109F	<p><b>Total gross amount paid</b> Total gross of gains or profits derived from Malaysia falling under paragraph 4(f) of ITA 1967 which is paid to non-resident persons.</p> <p><u>Rate of tax according to Part XIII, Schedule 1 of ITA 1967:</u> 10% of gross amount</p>



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

The computation of statutory business income:

Business (main)

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

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

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

**PART H:**

**FINANCIAL PARTICULARS OF PARTNERSHIP**

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

H3	Opening stock	Opening stock of finished goods as per Trading Account.
H4	Purchases and cost of production	<input type="checkbox"/> Total gross amount of purchases minus discounts and rebates received. <input type="checkbox"/> Cost of production as per Manufacturing Account.
H5	Closing stock	Closing stock of finished goods as per Trading Account.
H6	Cost of sales	Amount from (H3 plus H4 minus H5). Enter '0' if none.
H7	GROSS PROFIT / LOSS	H2 minus H6.
H8	Other businesses	Gross business income from sources other than H1.
H9 – H11	Dividends, Interest and discounts, Rents, royalties and premiums	Gross income from the relevant source.
H12	Other income	Sum of gross income from other non-business sources not listed above.
H14	Loan interest	Total expenditure on interest excluding interest on hire-purchase and lease.
H15 – H22	Expenses	Amount as per Profit and Loss Account.
H22A	Input Tax not claimable from the Royal Malaysian Customs Department	<p>This refers to the amount of input tax verified by the Royal Malaysian Customs Department (RMCD) after audit as not claimable. This amount of input tax verified as not claimable can be claimed as an allowable expense under the ITA 1967.</p> <p>Enter the amount of input tax or part thereof in respect of the expenditure for the current year of assessment.</p> <p>Subsection 91(6) of ITA 1967.</p>
H23	Other expenses	Amount as per Profit and Loss Account.
H25	NET PROFIT / LOSS	Net Profit or Loss as per Profit and Loss Account.
H26	Non-allowable expenses	Amount from item F1 Working Sheet HK-1A or HK-1F of the Form P Guidebook.
H27 – H30	Fixed assets	Net book value as per Balance Sheet.

H32	Investments	Cost of investments and fixed deposits.
H33 – H44	Current assets and liabilities	Amount as per Balance Sheet.
H45 – H49	Partnership equity	Balance as per Balance Sheet.
<b>PART J:</b>		<b>PRECEDING YEARS' INCOME NOT DECLARED</b>
J1 – J2	Income received in respect of any earlier year not previously declared.	
<b>PART K:</b>		<b>DISPOSAL OF REAL PROPERTY SUBJECT TO REAL PROPERTY GAINS TAX PROVISION 1976</b>
K1	Disposal of asset under the Real Property Gains Tax Act 1976	Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' in the box for 'Yes' if there is disposal of asset, and also complete item K2. Enter '2' for 'No' if not applicable.
K2	Disposal declared to LHDNM	Enter '1' in the box if the disposal has been declared to LHDNM or '2' if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available from the LHDNM Official Portal, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> .
<b>PART L:</b>		<b>PARTICULARS OF CP30</b>
L1 – L2	<p>The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner.</p> <p>If L1 = 1 (Yes), state the issue date of the original CP30.</p> <p>The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change in the distribution of partnership income.</p> <p>State which amendment and its date of issue.</p>	
<b>DECLARATION</b>		
<p>If the return form is not affirmed and duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to you for information. The use of signature stamp is not allowed. Action shall be taken under paragraph 120(1)(d) for late resubmission of the return form to LHDNM.</p>		
<b>PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM</b>		
<ul style="list-style-type: none"> <li>• Tax Agent's Approval No. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967.</li> <li>• This section has to be completed, affirmed and duly signed by the tax agent / representative who completes this return form.</li> </ul>		

<b>CP30:</b>	<b>APPORTIONMENT OF PARTNERSHIP INCOME</b>
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The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

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

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

<b>PARTICULARS OF PARTNERS</b>	
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1	Enter all the partners' information in the relevant boxes as in Part G of the Form P.
-	<b>Share and Basis of apportionment</b>
6	State each partner's share in their respective Form CP30.
	Example :
	a) Partner A received 2/3 share of income.
	Enter partner A's share / basis of apportionment in the boxes below:
	Share <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="2"/> Basis of apportionment <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="3"/>
	b) Partner A received 25% share of income.
	Enter partner A's share / basis of apportionment in the boxes below.
	Share <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="25"/> Basis of apportionment <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="100"/>
	<b>Original Apportionment and Amended Apportionment</b>
	Please enter 'X' in the box for 'Amended Apportionment' if there is any change in the distribution of partnership income due to any partner's appointment in or cessation from the partnership.
	<b>Amendment No. -</b>
	This item is to be completed only if there is any amendment to the original CP30 already issued for the current year.

<b>PART A:</b>	<b>APPORTIONMENT OF BUSINESS INCOME / LOSS</b>
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A1	Fill relevant information in the boxes provided.
-	<b>Divisible income/loss</b>
A21	Amount from ítem A2 of the Form P    x $\frac{\text{Share}}{\text{Basis of apportionment}}$
	Example :      RM 55,000 x $\frac{2}{5}$ = RM 22,000

<b>Partner's benefits</b>	
Items A2 to A11 whichever is relevant only, are to be completed if the partner received the benefits for the current year.	
<b>PART B: APPORTIONMENT OF OTHER INCOME</b>	
B1	Fill relevant information in the boxes provided.
–	Computation of other divisible income for each partner.
B4	Example: Amount from ítem B1 of the Form P $\times$ $\frac{\text{Share}}{\text{Basis of apportionment}}$
<b>PART C: APPORTIONMENT OF EXPENSES / GIFTS / CLAIMS</b>	
C1	Computation of divisible expenses / gifts / claims for each partner.
–	Example : Amount from ítem C3 of the Form P $\times$ $\frac{\text{Share}}{\text{Basis of apportionment}}$
C5	
<b>PART D: APPORTIONMENT OF PRECEDING YEARS' INCOME NOT DECLARED</b>	
D1	Computation of divisible income received in respect of any earlier year not previously declared.
–	Example : Amount from ítem J1 of the Form P $\times$ $\frac{\text{Share}}{\text{Basis of apportionment}}$
D2	

<b>COUNTRY CODE</b>					
The following are some of the codes for countries identified. Please refer to Appendix E of the Form P Guidebook for the full list.					
Country	Code	Country	Code	Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	<b>Malaysia</b>	<b>MY</b>	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of;

D.P.R. = Democratic People's Republic of

## CLAIM CODE

Refer to the relevant provision in the Income Tax Act 1967 and government gazette regarding eligibility before making any claim.

### CLAIMS / SPECIAL DEDUCTION

Code	Claim
101	Equipment or alteration / renovation of premises to assist disabled employees
102	Translation into or publication in the nasional language of books approved by the Dewan Bahasa dan Pustaka
103	Provision of library facilities or contributions to libraries (maximum RM100,000)
104	Expenditure on public welfare / amenities
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
106	Establishment and management of approved musical or cultural groups
107	Expenditure incurred for sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> <li>• not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity</li> <li>• not exceeding RM700,000 in aggregate</li> </ul>
110	Revenue expenditure on scientific research directly undertaken and related to the business
114	Deduction for information technology-related expenditure
116	Contribution to an approved benevolent fund / trust account in respect of individuals suffering from serious disease.
117	Provision of practical training in Malaysia to resident individuals who are not own employees
120	Investment in a venture company
121	Deduction for gifts of new personal computer and / or monthly broadband subscription fee to employees (years of assessment 2008 until 2010) (years of assessment 2008 until 2010)
122	Cost of developing website
137	Deduction for investment in a Bionexus status company
140	Deduction of pre-commencement of business expenses relating to employee recruitment
141	Deduction for the benefit and gift from employer to employee
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project
144	Expenditure on registration of patent and trade mark (years of assessment 2010 until 2014)
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)
149	Deduction for expenditure to obtain the 1-InnoCERT certification
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects
157	Deduction for expenses in relation to secretarial fee and tax filing fee

### FURTHER DEDUCTIONS

Code	Claim
201	Premiums on imported cargo insured with an insurance company incorporated in Malaysia [Revoked with effect from year of assessment 2016 under P.U.(A) 220/2012]
202	Remuneration of disabled employees
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia [Revoked with effect from year of assessment 2016 under P.U.(A) 219/2012]
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber) [Revoked with effect from year of assessment 2016 under P.U.(A) 218/2012]
208	Premiums for export credit insurance
212	Freight charges for shipping goods from Sabah / Sarawak to Peninsular Malaysia



216	Deduction for promotion of Malaysia International Islamic Financial Centre (years of assessment 2008 until 2015)
217	Deduction for expenses relating to remuneration of employee
218	Deduction for cost of training for employees (years of assessment 2009 until 2012)
219	Deduction for premium for export credit insurance based on takaful concept
221	Deduction for the provision of child care centre
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax (years of assessment 2014 and 2015)
<b>DOUBLE DEDUCTIONS</b>	
<b>Code</b>	<b>Claim</b>
301	Revenue expenditure incurred on approved research
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute / company, a research and development company or a contract research and development company
306	Expenditure incurred for the promotion of export of professional services
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund (years of assessment 2012 until 2017)