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FOREWORD


With the implementation of Self Assessment System from Year of Assessment (Y/A) 2001 and single tier tax system from Year of Assessment 2008 for companies, companies resident in Malaysia (including companies resident in Singapore paying Malaysian tax) are responsible for:-

1. Furnishing to the Director General of Inland Revenue (hereinafter referred to as the Director General) within seven (7) months following the close of the accounting period which constitutes the basis period of the company for the Year of Assessment 2011, a statement containing particulars for ascertaining the revised 108 balance as required under the Saving and Transitional Provisions of Finance Act 2007 (Act 683) and Finance Act 2009 (Act 693).

Failure / delay in furnishing the statement of 108 balance within the stipulated period is an offence and on conviction, shall be liable to a fine between RM200 to RM2,000 under subsection 120(1) of the Income Tax Act 1967 (hereinafter referred to as ITA 1967).

2. Paying to the Director General, the amount of excess which is a debt to the Government within the stipulated period.

3. When completed, the Form R 2011 must be sent to:

Lembaga Hasil Dalam Negeri Malaysia
Pusat Pemprosesan
Aras 10-18, Menara C
Persiaran MPAJ
Jalan Pandan Utama
Pandan Indah
Karung Berkunci 11018
50990 Kuala Lumpur
### BASIC PARTICULARS OF COMPANY

<table>
<thead>
<tr>
<th>Item</th>
<th>Subject</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Name of company</td>
<td>Name of company as registered with the Companies Commission of Malaysia. For change in company’s name, indicate the former name in parenthesis.</td>
</tr>
<tr>
<td>b</td>
<td>Reference no. (registration no.)</td>
<td>Number as registered with the Companies Commission of Malaysia.</td>
</tr>
<tr>
<td>c</td>
<td>Basis period</td>
<td>Enter the date of the first and last day of the company’s basis period for Year of Assessment (Y/A) 2011 in the boxes provided.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Example:</strong> If the company’s basis period for Y/A 2011 is from 01.10.2010 to 30.09.2011, enter the date as follows:-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>From <strong>01-10-2010</strong> To <strong>30-09-2011</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>OR</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Example:</strong> If the company’s basis period for Y/A 2011 is from 01.01.2011 to 31.12.2011, enter the date as follows:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>From <strong>01-01-2011</strong> To <strong>31-12-2011</strong></td>
</tr>
<tr>
<td>d</td>
<td>Income tax no.</td>
<td>Income tax file reference number of company.</td>
</tr>
</tbody>
</table>

### PART A: STATEMENT OF REVISED 108 BALANCE

<table>
<thead>
<tr>
<th>Item</th>
<th>Subject</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>1 = Revised 108 balance brought forward</td>
<td>Amount from Item A7 (code ‘1’) in Part A of Form R 2010.</td>
</tr>
<tr>
<td></td>
<td><strong>Example 1:</strong> A company has a revised 108 balance of RM3,218,648.32 [ amount from Item A7 (code ‘1’) in Part A of Form R 2010 ] which has not yet been disregarded. Enter as follows in the boxes provided:-</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>![Image of a diagram showing the entry of the amount][1]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Indicate ‘1’ or ‘2’ whichever is applicable)</td>
</tr>
<tr>
<td></td>
<td>2 = Revised 108 balance disregarded</td>
<td>Amount from Item A7 (code ‘2’) in Part A of Form R 2010.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Companies which have furnished Form R50 to disregard their 108 balance / revised 108 balance are still required to complete and furnish Form R.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Note:</strong> Once disregarded, the amount cannot be used to offset the tax deducted or deemed deducted from dividends (Item A6). However, the amount disregarded can be adjusted with the amount in Item A5 (if any).</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Example 2:</strong> A company’s basis period ends on 30th June for each year of assessment.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The company exercised the option to disregard its revised 108 balance of RM40,658.87 [ amount from Item A7 (code ‘2’) in Part A of Form R 2010 ]; and has furnished Form R50 to LHDNM on 15th July 2010.</td>
</tr>
</tbody>
</table>
Item | Subject | Explanation
---|---|---

Enter as follows in Item A1:-  

\[
\begin{array}{cccccccc}
2 & 4 & 0 & 6 & 5 & 8 & 8 & 7 \\
\end{array}
\]

\((\text{Indicate '1' or '2' whichever is applicable})\)

Date disregarded:  

\[
\begin{array}{ccc}
1 & 5 & 0 \ 7 & 2 & 0 & 1 & 0 \\
\end{array}
\]

A2 | Tax refunded for Year of Assessment 2001 and subsequent years of assessment during the basis period for Year of Assessment 2011  
This is the amount of tax refunded to the company due to:-  
(a) section 107C instalments paid which exceeds the actual tax payable by the company;  
(b) reduced assessment issued in respect of tax charged already paid by the company; and / or  
(c) remission of tax already paid.

\(\text{• The amount of tax refund for taking into account is restricted to the amount of tax and section 107C instalments paid for the relevant assessment which have been allowed in the computation of 108 balance.}\)

\(\text{• This amount does not include repayment of tax credit under section 51 of the Finance Act 2007 (Act 683) and section 110 (others) of the Income Tax Act 1967 which exceed the tax charged for a year of assessment.}\)

\(\text{• Penalty and payment of penalty are not taken into account in the computation of 108 balance.}\)

\(\text{• Notwithstanding the provisions of section 46 of the Finance Act 2007 (Act 683), any amount of tax refunded in respect of tax discharged for the year of assessment preceding the year of assessment 2010 as a consequence of any deduction allowed in accordance with section 44B of ITA 1967 (carried back loss), shall not reduce the 108 balance or revised 108 balance of a company under section 46 of the Finance Act 2007 (Act 683).}\)

A2a | Tax refunded for prior years of assessment  
Enter the amount of tax refunded in the basis period for Y/A 2011 in respect of Y/A 2001 and subsequent years of assessment because the total section 107C instalments paid exceeds the actual tax for the relevant year of assessment.

The amount of tax refunded which can be entered in this Item is restricted to the amount of tax paid for the relevant year of assessment allowed in the computation of 108 balance; and has no connection with the tax discharged as a consequence of any deduction allowed in accordance with section 44e of ITA 1967.

**Example 3:**

Syarikat Amer Sdn. Bhd. closes its accounts on 31st May.

The company has paid section 107C instalments for Y/A 2008 at RM15,000 per month from July 2007 to June 2008 amounting to RM180,000. The December 2007 instalment was paid after 31st December 2007. Hence, only instalments paid from July 2007 until November 2007 amounting to RM75,000 were allowed in the computation of 108 balance.

The company furnished its Form C for Y/A 2008 on 16th December 2010 * and the actual tax payable was RM70,000.

\[
\begin{array}{c}
\text{RM} \\
\text{Total instalments paid from July 2007 to November 2007} \\
\text{Less: Actual tax} \\
\text{Tax refunded} \\
\end{array}
\]

\[
\begin{array}{c}
75,000 \\
70,000 \\
5,000 \\
\end{array}
\]

Although the amount of tax paid in excess is RM \((180,000 - 70,000) = RM110,000\) (amount from Item B4 of Form C for Y/A 2008), the amount for entry in this item is RM5,000 only. This amount is deemed to have been refunded on 16th December 2010 (date on which the Form C for Y/A 2008 was furnished), i.e. during the basis period for Y/A 2011 (01.06.2010 - 31.05.2011).

* Penalty for late submission of return form is not taken into account in the computation of 108 balance.
**Example 4:**

Syarikat Balini Sdn. Bhd. closes its accounts on 30th June.

Original assessment for Y/A 2010 was deemed on 16th November 2010 and the tax payable was RM315,000. Section 107c instalment payments from August 2009 to July 2010 amounted to RM348,000.

As the payments were made after 31st December 2007, all the section 107c instalments were not taken into account in the computation of 108 balance [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)]. Hence, the **amount to be entered** in this Item is ‘0’ although there is a deemed tax refund of RM (348,000 – 315,000) = RM33,000 on 16th November 2010 (date on which the Form C for Y/A 2010 was furnished), i.e. during the basis period for Y/A 2011 (01.07.2010 - 30.06.2011).

---

**Example 5:**

Syarikat Citras Sdn. Bhd. closes its accounts on 31st March.

Original assessment for Y/A 2010 was deemed on 26th October 2010 and the tax payable was RM400,000. Section 107c instalment payments from May 2009 to April 2010 amounted to RM360,000. The balance of tax payable i.e. RM40,000 was paid on 30th October 2010.

Reduced assessment for Y/A 2010 was issued on 8th January 2011 and the tax was reduced by RM65,000.

The tax refund of RM65,000 (tax paid in excess) cannot be entered in this Item because all the section 107c instalments and balance of tax payable which were paid after 31st December 2007 cannot be taken into account in computing the 108 balance [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)]. Hence, the **amount for entry** in this Item is ‘0’.

---

**Example 6:**

Syarikat Darus Sdn. Bhd. closes its accounts on 31st December.

Original assessment for Y/A 2007 was deemed on 16th July 2008 and the tax payable was RM360,000. Section 107c instalments of RM336,000 in total were paid during the allowable period including the January 2008 instalment payment received on 7th January 2008. The balance of tax payable of RM24,000 was paid on 31st July 2008.

Reduced assessment for Y/A 2007 was issued on 20th January 2011 and the tax was reduced by RM50,000.

Only instalment payments of RM336,000 can be taken into account in computing the 108 balance. The balance of tax of RM24,000 cannot be included as it was paid after 31st December 2007. Hence, the **amount which can be entered** in this Item for Y/A 2011 is RM [336,000 – (360,000 – 50,000)] = RM26,000 as the notice of reduced assessment was issued in the basis period for Y/A 2011 (01.01.2011 – 31.12.2011).

* Only companies with basis period ending on 31st December 2007 may include the last section 107c instalment in computing the 108 balance, provided that it is paid on or before 10th January 2008 [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)].
**Example 7:**

Syarikat Eras Bhd. closes its accounts on 31st March.

Original assessment for Y/A 2008 was RM280,000.

The section 107c instalments paid from May 2007 to April 2008 at RM20,000 per month amounted to RM240,000. Instalments from May 2007 to December 2007 amounting to RM160,000 which were paid on or before 31 December 2007 were allowed in the computation of 108 balance [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)].

Reduced assessment was issued on 22nd February 2011 (within the basis period for Y/A 2011 i.e. 01.04.2010 – 31.03.2011) and the actual tax payable was only RM205,000.

The tax was reduced by RM75,000 and the amount of tax paid in excess to be refunded is RM35,000.

Although the company is entitled to a tax refund, the amount for entry in this Item is ‘0’ as the section 107c instalment payments allowed in the computation of 108 balance (RM160,000) is less than the actual tax payable (RM205,000).

<table>
<thead>
<tr>
<th>Item</th>
<th>Subject</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2c</td>
<td>Reduction in tax credit under section 110 of the Income Tax Act 1967</td>
<td>This arises when the dividend income reported in the Form C for a Y/A exceeds the actual amount of dividend, resulting in the actual amount of section 110 * tax credit being less than the amount claimed. (* refers to section 110 prior to Y/A 2008)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The difference between the section 110 tax deduction claimed in the Form C for the relevant year of assessment and the amended section 110 tax deduction, is the amount of reduction in tax credit to be taken into account.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Example 8:</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Syarikat Fadil closes its accounts on 30th June.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Particulars as reported in the Form C for Y/A 2007:-</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>RM</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tax charged</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Less:</strong> Tax deduction under section 110 of the Income Tax Act 1967 (dividends)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tax refunded</td>
</tr>
<tr>
<td></td>
<td></td>
<td>On 22nd April 2011, the tax was amended because the company had over-claimed section 110 tax deduction by RM13,500.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>RM</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tax charged</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Add:</strong> Tax previously refunded</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Less:</strong> Tax deduction under section 110 of the Income Tax Act 1967 (dividends)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tax charged</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Reduction in credit</strong> of the 108 balance in account is RM13,500 (original tax, RM40,500 less amended tax, RM27,000).</td>
</tr>
</tbody>
</table>
A2d  Tax paid and remitted

This refers to tax paid and subsequently remitted in respect of Y/A 2001 and subsequent years of assessment. It can be taken into account if the remission of tax is approved during the basis period for Y/A 2011.

The amount of tax refunded which can be entered in this Item is restricted to the amount of tax paid for the relevant year of assessment allowed in the computation of 108 balance; and has no connection with tax discharged as a consequence of any deduction allowed in accordance with section 44B of ITA 1967.

**Example 9:**

Syarikat Gali Bhd. closes its accounts on 31st May.

Y/A 2008 tax of RM145,000 were paid as follows:-

<table>
<thead>
<tr>
<th>Total section 107c instalment payments (RM10,000 per month from July 2007 to June 2008)</th>
<th>RM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance of tax paid on 18th December 2008</td>
<td>25,000</td>
</tr>
</tbody>
</table>

The tax was remitted and the company was informed on 16th February 2011 (within the basis period for Y/A 2011 i.e. 01.06.2010 - 31.05.2011).

The section 107c instalments from July 2007 to December 2007 of RM60,000 in total were paid on or before 31st December 2007 and allowed in the computation of 108 balance [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)]. Hence, the amount for entry in this Item is RM60,000.

**Example 10:**

Syarikat Haida Sdn. Bhd. closes its accounts on 31st March.

Original assessment for Y/A 2009 was deemed on 20th October 2009 and the tax payable was RM258,000. Section 107c instalment payments from May 2008 to April 2009 amounted to RM240,000. The balance of tax payable of RM18,000 was paid on 28th October 2009.

The tax was remitted and the company was informed on 12th January 2011 (during the basis period for Y/A 2011 i.e. 01.04.2010 - 31.03.2011).

All the section 107c instalments dan balance of tax payable were paid after 31st December 2007 and therefore disallowed in the computation of 108 balance [section 39 under the Saving and Transitional Provisions of Finance Act 2007 (Act 683)]. Hence, the amount to be entered in this Item is ‘0’.

A2e  Total

Sum of amounts from Item A2a to Item A2d.
<table>
<thead>
<tr>
<th>Item</th>
<th>Subject</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A3</td>
<td>Reduced Assessments for Year of Assessment 2000 (current year basis)</td>
<td></td>
</tr>
<tr>
<td>A3a  to A3c</td>
<td>Enter the amount of reduction in tax charged for years of assessment prior to Y/A 2001, where the relevant notice of reduced assessment is issued during the basis period for Y/A 2011.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This amount does not take into account reduction in penalties under subsection 112(3) / subsection 113(2) of ITA 1967, if any.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Example 11:</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The accounts of the company are closed on 31st March.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original tax for Y/A 2000 (current year basis) was RM85,000.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amended assessment was issued on 10th March 2011 and the actual tax payable was only RM70,000.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The tax reduction of RM15,000 can be taken into account because the notice of reduced assessment was issued during the basis period for Year of Assessment 2011 i.e. 01.04.2010 - 31.03.2011.</td>
<td></td>
</tr>
<tr>
<td>A3d</td>
<td>Total</td>
<td>Sum of amounts from Items A3a to A3c.</td>
</tr>
<tr>
<td>A4</td>
<td>Tax remitted for Year of Assessment 2000 (current year basis) and prior years of assessment, during the basis period for Year of Assessment 2011</td>
<td>This is the amount of tax remitted for years of assessment prior to Y/A 2001. This amount can be taken into account if the remission of tax is approved during the basis period for Y/A 2011.</td>
</tr>
<tr>
<td></td>
<td><strong>Example 20:</strong></td>
<td>Syarikat Murni Sdn. Bhd. closes its accounts on 30th June.</td>
</tr>
<tr>
<td></td>
<td>Y/A 2000 tax ( current year basis ) of RM180,000 was remitted and the company was informed by letter dated 20th April 2011 (i.e. during the period 01.07.2010 - 30.06.2011).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter the amount of RM180,000 in this Item.</td>
<td></td>
</tr>
<tr>
<td>A5</td>
<td>Total reduction in credit</td>
<td>Sum of amounts A2e, A3d and A4.</td>
</tr>
</tbody>
</table>
**A6** Tax deducted or deemed deducted from dividends paid during the basis period for Year of Assessment 2011 by the company ENTITLED to make the tax deduction

**Explanation**

Amount from Column (c) in Part B of this Form.

**Tax deducted from dividends**

The amount for taking into account is the amount of tax deducted at the current tax rate for companies.

**Tax deemed deducted from dividends**

This situation arises when:

(i) tax is not deducted from dividends, from which the company is entitled to deduct tax;

(ii) there is a revision in the tax rate for companies (referred to as the ‘revised rate’) and tax is deducted from dividends at a rate which is not the revised rate or tax is not deducted from dividends, from which the company is entitled to deduct tax.

Under any of the above situation, the amount of dividend paid to the shareholder shall be deemed to be dividend of such gross amount as determined in accordance with the formula:

\[
\frac{1}{(1 - A)} \times B
\]

where: 

- \(A\) = The rate applicable [to situation (i) above]
- \(\text{or}\)
  - The revised rate applicable [to situation (ii) above]
  - to the company at the time of payment of dividend; and

- \(B\) = The amount in fact paid.

and a sum equal to the difference between the gross amount and the amount in B in the above formula shall be deemed to have been deducted from the dividend as tax.

**Circumstances where the company is ENTITLED to deduct tax from dividends**

Pursuant to the Saving and Transitional Provisions of Finance Act 2007 (Act 683), a company is entitled to deduct tax at the rate applicable to the company at the date the dividend is paid to the shareholders if:

- the dividend is paid at any time during the basis period for Y/A 2011;
- the company has 108 balance / revised 108 balance on the day before the dividend is paid;
- the dividend is deemed to be derived from Malaysia by virtue of section 14 of ITA 1967; and
- the dividend shall consist of dividend paid in cash in respect of ordinary shareholding

*‘Ordinary shareholding’ means:
holding of share other than share which carries only a right to any dividend which is of a fixed amount or at a fixed rate per cent of the nominal value of the shares, or at a fixed rate per cent of the company’s profits.
Item | Subject | Explanation
--- | --- | ---
A7 | Revised 108 balance carried forward | If the amount of revised 108 balance brought forward (Item A1) exceeds:

\[ (\text{amount in Item A5}) + (\text{amount in Item A6}) \],

show the result of the computation in this Item.

**Example 13:**

After deducting the amounts in Item A5 and Item A6, the company has a revised 108 balance of RM7,543,128.23 to be carried forward.

(a) If the company does not exercise the option to disregard its revised 108 balance, enter code ‘1’ and the relevant amount as follows:-

1\[754312823\]

\(\text{\textbullet\textbullet\textbullet\textbullet\textbullet}\) (Indicate ‘1’ or ‘2’ whichever is applicable)

(b) If the company opted to disregard its revised 108 balance, then code ‘2’ and the relevant amount has to be entered as follows:-

2\[754312823\]

\(\text{\textbullet\textbullet\textbullet\textbullet\textbullet}\) (Indicate ‘1’ or ‘2’ whichever is applicable)

A8 | Debt due to Government | This arises when:

\[ (\text{amount in Item A5}) + (\text{amount in Item A6}) \] exceeds \[ \text{amount of revised 108 balance brought forward (Item A1)} \]

**OR**

(Amount in Item A5) exceeds amount of revised 108 balance disregarded (Item A1)

The amount of excess which is a debt due to the Government shall be payable by the company on or before the ‘due date’ i.e. the last day of the seventh month from the date following the close of the company’s accounting period.
Upon the expiration of the ‘due date’, the excess as is unpaid shall, without any further notice being served, be increased by an amount equal to ten percent (10%) of the excess so unpaid. The amount unpaid and the increase on the amount unpaid shall be a debt due to the Government and that debt shall be payable forthwith to the Director General.

<table>
<thead>
<tr>
<th>Item</th>
<th>Subject</th>
<th>Explanation</th>
</tr>
</thead>
</table>
| A9   | Debt due to Government - Tax deducted or deemed deducted from dividends paid during the basis period for Year of Assessment 2011 by the company NOT ENTITLED to make the tax deduction | Amount from Column (d) in Part B of this Form.  
A company shall NOT be ENTITLED to deduct tax from any dividend paid to its shareholders if:-  
(a) as at 31st December 2007, the 108 balance of that company is nil;  
(b) as at any date from 1st January 2008 to 31st December 2013, the 108 balance or the revised 108 balance is reduced to nil pursuant to section 47 of the Finance Act 2007 (Act 683); or  
(c) the company has exercised an irrevocable option under section 50 of the same Act.  
Under the provision of section 108 which takes effect from Y/A 2008, a company is NOT ENTITLED to deduct tax from single tier dividend (tax exempt) paid to its shareholders.  
A dividend is considered as single tier dividend if:-  
• the dividend is not paid in cash; and / or  
• in respect of shareholding other than ordinary shareholding such as preference shareholding.  
Where a company is not entitled to deduct tax from dividend but issues a certificate which purport to show that an amount of tax has been deducted from dividends paid to its shareholders, the total amount of tax deducted or deemed to have been deducted shall be an amount due and that amount shall be increased by an amount not exceeding the amount due.  
The amount due and the increase on the amount due shall be a debt due to the Government and shall be payable forthwith to the Director General upon the service of the written requisition to the company.

PART B: STATEMENT OF DIVIDENDS PAID DURING THE BASIS PERIOD FOR YEAR OF ASSESSMENT 2011

The company is required to list down in this Part, the particulars of dividends which it pays during the basis period for Y/A 2011. Single tier dividends need not be reported in this Part.

DECLARATION

This declaration must be made by a designated personnel in the company in accordance with the provision of ITA 1967. If the statement is not duly signed, it shall be deemed incomplete and returned to the company. Penalty shall be imposed in case of late resubmission of the statement to Lembaga Hasil Dalam Negeri Malaysia.