



This Amended Return Form applies if submitted in the year 2020

BASIC PARTICULARS

I	Name of company <i>(If there is a change in name, submit the Notice of Registration of New Name)</i>				
II	Reference no. (registration no.)	III	Income tax no. C		
IV	Small and medium enterprise	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No	V	Controlled company	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No
VI	Substantial change in shareholding and subsection 44(5A) applies	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No <input type="checkbox"/> 3 = Not relevant			
VII	Claim / Surrender loss under the Group Relief provision <i>[If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S)]</i>	<input type="checkbox"/> 1 = Claim <input type="checkbox"/> 2 = Surrender <input type="checkbox"/> 3 = Not relevant			
VIII	Claim industrial building allowance under subparagraph 42(1) Schedule 3	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No			

[Declare in Ringgit Malaysia (RM) currency]

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

PART A:	STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME	RM	Sen
A1	Aggregate statutory income from businesses and partnerships <i>(Submit the attachment if there is amendment)</i>		.00
A2	LESS: Business losses brought forward <i>(Restricted to A1)</i>		.00
A3	TOTAL (A1 – A2)		.00
A4	Aggregate statutory income from other sources – Dividends, interest, discounts, rents, royalties, premiums, other income and additions pursuant to paragraph 43(1)(c) <i>(Submit the attachment if there is amendment)</i>		.00
A5	AGGREGATE INCOME (A3 + A4)		.00
A6	LESS: Current year business losses <i>(Restricted to A5)</i>		.00
A7	Prospecting expenditure / pre-operational business expenditure / permitted expenses under section 60F or 60H <i>(Submit the attachment if there is amendment)</i>		.00
A8	Approved donations / gifts / contributions <i>(Submit the attachment if there is amendment)</i>		.00
A9	Zakat perniagaan <i>(Restricted to 2.5% of A5)</i>		.00
A10	Claim for loss under Group Relief provision		.00
A11	TOTAL INCOME [A5 – (A6 to A10)] <i>(Enter '0' if value is negative)</i>		.00
A12	TAXABLE PIONEER INCOME		.00
A13	CHARGEABLE INCOME (A11 + A12)		.00
A14	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)		.00

PART B:	TAX PAYABLE / REPAYABLE AND STATUS OF TAX	RM	Sen
B1	CHARGEABLE INCOME [from (A13 + A14)]		.00
B2	Apportionment of Chargeable Income	Rate (%)	Income Tax
B2a		17	.
B2b		24	.
B2c			.
B2d			.
B2e			.
B3	TOTAL INCOME TAX CHARGED (B2a to B2e)		.
B4	LESS: Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area		.
B5	TOTAL (B3 – B4)		.
B6	ADD: Tax previously repaid		.
B7	TOTAL (B5 + B6)		.
B8	LESS: Section 110B tax deduction	Section 110 tax deduction (others)	.
	Section 132 and 133 tax relief <i>(Restricted to B3)</i>		.
B9	TAX PAYABLE (B7 – B8)		.

PART C:	COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE	RM	Sen
C1	Tax payable (from B9)		.
C2	LESS: Previous tax payable		.
C3	TAX / ADDITIONAL TAX CHARGED (C1 – C2)		.
C4	Increase in tax for amended return form furnished within a period of 6 months from the due date (C3 x 10%)		.
C5	TOTAL TAX PAYABLE (C3 + C4)		.

PART D: INFORMATION ON OTHER AMENDMENTS

* For items amended, please indicate the item number as in the original return form. Fill in relevant items only.
 • Please furnish attachment as per the following format in case of insufficient space.

ITEM NO. *	SCHEDULE 3 ALLOWANCE				
C1a	<i>Submit HK-E if there is amendment.</i>				
	Amount Absorbed			Balance Carried Forward	
Part D	INCENTIVE CLAIM				
	Claim Code			Amount	
	Type of Incentive	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
Part E	CLAIM FOR LOSSES				
	<i>Submit HK-F if there is amendment.</i>				
	Amount Disregarded	Amount Surrendered	Amount Absorbed	Balance Carried Forward	
F6	CARRIES OUT CONTROLLED TRANSACTIONS UNDER SECTION 139 AND 140A				
	<i>Submit the attachment if there is amendment.</i>				
F8	SUBJECT TO INTEREST RESTRICTION UNDER SECTION 140C				
	Amount of tax - EBITDA	Interest expense subject to section 140c	Interest expense restricted	Balance Carried Forward	
F11	FINANCIAL PARTICULARS OF COMPANY				
	Subject			Amount	

DECLARATION

I Identification / Passport No *
 (* Delete whichever is not relevant)

hereby declare that this amended return form ** contains information that is true, correct and complete pertaining to the income tax of this company as required under the Income Tax Act 1967.

** 1 = This return form is prepared based on audited accounts.
 2 = This return form is prepared based on **unaudited** accounts.

Signature:

Date: (dd/mm/yyyy)

Designation:

**GUIDE NOTES ON AMENDED RETURN FORM C
FOR YEAR OF ASSESSMENT 2019 SUBMITTED IN THE YEAR 2020**

As provided under section 77B of the Income Tax Act 1967 (ITA 1967), a company is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

I	<p>RULES</p> <ul style="list-style-type: none"> • A company which has furnished a Return Form in accordance with subsection 77A(1) of ITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charged on the chargeable income of the company as a result of the amendment made. • A company which intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form'). • The amendment shall only be made once for a year of assessment. • No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 within a period of 6 months after the date specified for furnishing the Return Form. • For the purpose of section 77B of ITA 1967, the Amended Return Form shall:- <ul style="list-style-type: none"> (a) specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income; (b) specify the amount of tax payable on the tax which has or would have been wrongly repaid; (c) specify the increased sum ascertained in accordance with subsection 77B(4) of ITA 1967; or (d) contain such particulars as may be required by the Director General of Inland Revenue.
II	<p>RATE AND COMPUTATION OF INCREASE IN TAX</p> <p>The tax or additional tax payable is subject to an increase in tax under subsection 77B(4) of ITA 1967. The amount of increase in tax charged for an amended return form furnished within a period of 6 months from the date specified in section 77A of ITA 1967, shall be 10% of the amount of such tax payable or additional tax payable in accordance with the following formula:-</p> <p style="text-align: center;">(A x 10%)</p> <p>where: A = the amount of such tax payable or additional tax payable</p> <p>A company making the amendment is required to compute and enter the amount of increase in tax at item C4 on page 3 of the Amended Return Form.</p>
III	<p>DEEMED ASSESSMENT</p> <p>An Amended Return Form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the Amended Return Form is furnished.</p>
IV	<p>DECLARATION</p> <p>This section must be duly signed by the person specified in subsection 75(1) of ITA 1967.</p>
V	<p>SUBMISSION OF AMENDED RETURN FORM</p> <p>An Amended Return Form which has been completed and duly signed must be sent to the LHDNM branch which handles the file of the relevant company.</p>

SUMMARY OF STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS**PART I: BUSINESS**

No.	Business Identification	Business Code	Statutory Income (RM)
i)	Business 1		
ii)	Business 2		
iii)	Business 3		
iv)	Business 4		
v)	Business 5 + 6 and so forth		
TOTAL: (I)			

PART II: PARTNERSHIP

No.	Business Identification	Income Tax No.	Statutory Income (RM)
i)	Partnership 1	D	
ii)	Partnership 2	D	
iii)	Partnership 3 + 4 and so forth	D	
TOTAL: (II)			
Aggregate Statutory Income From Businesses & Partnerships (I + II)			

FOR REFERENCE

STATUTORY INCOME FROM OTHER SOURCES			
No.	Type of Income	RM	
(i)	Dividends		.00
(ii)	Interests		.00
(iii)	Discounts		.00
(iv)	Rents		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Other Income		.00
(viii)	Additions pursuant to paragraph 43(1)(c)		.00
Aggregate Statutory Income From Other Sources [(i) to (viii)]			.00

FOR REFERENCE ONLY

OTHER EXPENSES		
No.	Jenis Perbelanjaan	RM
(i)	Prospecting expenditure [Schedule 4 and paragraph 44(1)(b) of ITA 1967]	.00
(ii)	Pre-operational business expenditure [Schedule 4B and paragraph 44(1)(b) of ITA 1967]	.00
(iii)	Permitted expenses under section 60F of ITA 1967	.00
(iv)	Permitted expenses under section 60H of ITA 1967	.00
TOTAL [(i) to (iv)]		.00

FOR REFERENCE ONLY

Item A8 (Attachment)

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS							
No.	Type of Donation / Gift / Contribution				RM		
(i)	Gift of money to the Government / State Government / local authority					.00	
(ii)(a)	Gift of money to approved institutions / organisations / funds	RM		.00	} <i>Restricted to 10% of A5</i>	(ii)	
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM		.00			.00
(ii)(c)	Gift of money or cost of contribution for any project of national interest approved by the Minister of Finance	RM		.00			
(iii)	Gift of artifacts, manuscripts or paintings					.00	
(iv)	Gift of money for the provision of library facilities or to libraries				<i>Restricted to RM20,000</i>	.00	
(v)	Gift of paintings to the National Art Gallery or any state art gallery					.00	
TOTAL [(i) to (v)]						.00	

FOR REFERENCE ONLY

HK-F: SUMMARY OF ABSORBED / SURRENDERED / DISREGARDED LOSSES AND LOSSES CARRIED FORWARD (including pioneer losses after tax relief period)

CURRENT YEAR OF ASSESSMENT LOSSES				
(a) CURRENT YEAR OF ASSESSMENT BUSINESS AND PARTNERSHIP LOSSES	(b) AMOUNT ABSORBED IN THE CURRENT YEAR	(c) BALANCE NOT ABSORBED (c = a - b)	(d) AMOUNT SURRENDERED UNDER GROUP RELIEF PROVISION	(e) BALANCE CARRIED FORWARD (e = c - d)

PRIOR YEARS' LOSSES									
YEAR OF ASSESSMENT IN WHICH LOSS IS INCURRED	(f) AMOUNT OF LOSS INCURRED	LOSSES ABSORBED / SURRENDERED / DISREGARDED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(q) BALANCE CARRIED FORWARD (q = k - m - n - p)
		(g) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(h) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(j) AMOUNT ABSORBED / SURRENDERED	(k) BALANCE AFTER DISREGARDED / ABSORBED / SURRENDERED (k = f - g - h - j)	(m) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(n) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(p) AMOUNT ABSORBED	
2018 and before									

Part E of Form C 2019:

Item E1	Amount (m + n)
Item E2	Amount (d)
Item E3	Amount (b + p)
Item E4	Amount (e + q)

FOR REFERENCE ONLY

INFORMATION ON CONTROLLED TRANSACTIONS

PART A: COMPANY INFORMATION

1. Principal activity <i>(as stated in the Financial Statements & Reports)</i>			
2. a) Business code 1			
b) Business code 2			
3. Ultimate holding company:			
3a. Name			
3b. Country code *	<input type="text"/>	<i>(Use country code)</i>	
4. Immediate holding company:			
4a. Name			
4b. Country code *	<input type="text"/>	<i>(Use country code)</i>	
<small>* Refer to the list of country codes in the Company Return Form Guidebook</small>			
5. Transfer Pricing Documentation prepared	<input type="checkbox"/>	1 = Yes	2 = No

PART B: CONTROLLED TRANSACTIONS

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
B1	Sales				
B2	Purchases				
B3	Other income				
B4	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
B5	Management fees including fees / charges for financial, administrative, marketing and training services				
B6	Research and development				
B7	Advertisement, marketing and promotion (AMP)				
B8	Tangible assets				
B9	Rent / Lease of assets				
B10	Loans to associated person				
B11	Loans from associated person				
B12	Interest to associated person				
B13	Interest from associated person				
B14	Guarantee fee				
B15	Cost contribution arrangement (CCA) amount				
B16	Others not specified above				