



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP0218

FOR REFERENCE ONLY

USE BLACK INK PEN & DO NOT FOLD

FORM C & FORM R 2012

For Further Information:-

- LHDNM Branch
- Main Line : 1-300-88-3010
- Main Line – Calls From Overseas : 603-4289-3500
- Website : <http://www.hasil.gov.my>

If Undelivered, Return To:

LEMBAGA HASIL DALAM NEGERI MALAYSIA
PUSAT PEMROSESAN
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR
MALAYSIA



LEMBAGA HASIL DALAM NEGERI MALAYSIA

PUSAT PEMROSESAN
ARAS 10-18, MENARA C, PERSIARAN MPAJ
JALAN PANDAN UTAMA, PANDAN INDAH
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR

Telephone : 1-300-88-3010
Fax : 03-42893400
Website : <http://www.hasil.gov.my>

CP5A

SULIT

To :

Reference No. (Registration No.) :

Income Tax No. :

Date :

GUIDE NOTES FOR FORM C AND FORM R FOR YEAR OF ASSESSMENT 2012

1. Form C is:

- a statement under section 77A of the Income Tax Act 1967 (ITA 1967);
- an income tax computation pursuant to subsection 77A(3) of ITA 1967; and
- a deemed notice of assessment under subsection 90(2) of the same Act.

2. Therefore, you are required to:

- complete this return form correctly and clearly. Please refer to the "Criteria On Incomplete Income Tax Return Form (ITRF)" at the website of Lembaga Hasil Dalam Negeri Malaysia (LHDNM).
- compute your tax based on audited accounts and refer to the guidebook which can be printed from the LHDNM website. Working sheets / appendices used for computation need not be furnished with this return form but must be kept for a period of seven (7) years after the end of the year in which the return form is furnished, for the purpose of examination by LHDNM.
- furnish Form C (RK-T) / Form C (RK-S) which can be printed from the website if the company claims/surrenders loss under the Group Relief provision.
- furnish the following appendices which can be printed from the website if entitled to a tax refund as per item B17 of this return form:
 - Appendix B1 in respect of the claim for tax deduction under section 51 of Finance Act 2007 (dividends);
 - Appendix B2 and relevant documents pertaining to the claim for section 110 tax deduction (others); and
 - Appendix B3 / Appendix B4, if applicable relating to the foreign tax deducted in the country of origin.
- use the Remittance Slip (CP207) for Form C when paying the balance of tax payable (if any) as per item C3 of this return form.

3. Form R is a statement under subparagraph 45(1)(a)(ii) Part II in Chapter II of the Finance Act 2007 (Act 683) and subsection 48(1) Part II in Chapter II of the Finance Act 2009 (Act 693).

- You are required to complete this return form correctly and clearly in accordance with the explanatory notes which can be printed from the website.
- The amount of excess which is a debt due to the Government, shall be payable within the stipulated period. Use the Remittance Slip (CP207) for Form R which is enclosed with the Form C, when making payment.

4. Detach the Remittance Slip (CP207) before you furnish the Form C. The Form C and Form R must be completed, affirmed, duly signed and furnished to LHDNM at the above address within the stipulated period.

5. Only original return forms printed by LHDNM are acceptable. Return forms submitted via fax are not considered as furnished in accordance with ITA 1967.

Thank you.

"SERVICE TO THE COUNTRY"
"TOGETHER WE DEVELOP THE NATION"

Director General of Inland Revenue
Lembaga Hasil Dalam Negeri Malaysia



Form **C**

LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF A COMPANY UNDER
SECTION 77A OF THE INCOME TAX ACT 1967
This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT
2012
CP5 [Pin. 2012]

I Name of company [Submit Form 13 if there is a change in name]

II Reference no. (registration no.) **IX** Compliance with Public Rulings (Indicate 'X') Yes No

III Employer's no. **E** **X** Record-keeping (Indicate 'X') Yes No

IV Resident in Malaysia (Indicate 'X') Yes No **XI** Claim / Surrender loss under the Group Relief provision 1 = Claim 2 = Surrender 3 = Not relevant

V Country of residence (Use the Country Code) **XII** Substantial change in shareholding and subsection 44(5A) applies 1 = Yes 2 = No 3 = Not relevant

VI Income tax no. **C** **XIII** Small and medium enterprise 1 = Yes 2 = No

VII Opening date of accounts
Day Month Year

VIII Closing date of accounts
Day Month Year

Status of Tax (from page 4) (Indicate 'X' in the relevant box)

Tax Repayable (item B17) Tax paid in excess (item C4) There is balance of tax payable (item B16 / C3 whichever is relevant) Not taxable / Nil balance (if B16 / B17 / C3 / C4 = '0')

FOR OFFICE USE

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Date received – 1

Date received – 2

Date received – 3

[Declare in Ringgit Malaysia(RM) currency]

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income	Business Code	Amount (RM)
A1 Business 1	<input type="text"/>	<input type="text"/>
A2 Business 2	<input type="text"/>	<input type="text"/>
A3 Business 3	<input type="text"/>	<input type="text"/>
A4 Business 4	<input type="text"/>	<input type="text"/>
A5 Business 5 + 6 and so forth	<input type="text"/>	<input type="text"/>

Name of Company:

C

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PART E: CLAIM FOR SCHEDULE 3 ALLOWANCE

Business	Amount Absorbed	Balance Carried Forward
E1 Business 1	E1(a) <input type="text"/>	E1(b) <input type="text"/>
E2 Business 2	E2(a) <input type="text"/>	E2(b) <input type="text"/>
E3 Business 3	E3(a) <input type="text"/>	E3(b) <input type="text"/>
E4 Business 4	E4(a) <input type="text"/>	E4(b) <input type="text"/>
E5 Business 5 + 6 and so forth	E5(a) <input type="text"/>	E5(b) <input type="text"/>

Partnership	Amount Absorbed	Balance Carried Forward
E6 Partnership 1	E6(a) <input type="text"/>	E6(b) <input type="text"/>
E7 Partnership 2	E7(a) <input type="text"/>	E7(b) <input type="text"/>
E8 Partnership 3	E8(a) <input type="text"/>	E8(b) <input type="text"/>
E9 Partnership 4	E9(a) <input type="text"/>	E9(b) <input type="text"/>
E10 Partnership 5 + 6 and so forth	E10(a) <input type="text"/>	E10(b) <input type="text"/>
E11 Total accelerated capital allowance	E11(a) <input type="text"/>	E11(b) <input type="text"/>
E12 Total capital allowance on assets acquired in the basis period		E12 <input type="text"/>
E13 Total capital allowance brought forward but disregarded due to substantial change in shareholding		E13 <input type="text"/>

PART F: CLAIM FOR LOSSES

Type of Loss	Amount Disregarded	Balance Carried Forward
F1 Business / partnership losses	F1(a) <input type="text"/>	F1(b) <input type="text"/>
	Amount Surrendered	Balance Carried Forward
F1A Losses surrendered under Group Relief provision	F1A(a) <input type="text"/>	F1A(b) <input type="text"/>
	Amount Absorbed	Balance Carried Forward
F2 Pioneer losses	F2(a) <input type="text"/>	F2(b) <input type="text"/>
F3 Losses from approved service projects	F3(a) <input type="text"/>	F3(b) <input type="text"/>
F4 Business losses from Operational Headquarters / Foreign Fund Management	F4(a) <input type="text"/>	F4(b) <input type="text"/>
F5 Section 54A shipping losses	F5(a) <input type="text"/>	F5(b) <input type="text"/>

Name of Company:

C

PART I: EXEMPT ACCOUNT

Amount

I1	Credit in account	I1	<input type="text"/>
I2	Tax exempt dividend paid	I2	<input type="text"/>
I3	Balance carried forward	I3	<input type="text"/>

(Enter 'X' if value is negative)

PART J: INCOME OF PRECEDING YEAR NOT DECLARED

J1	Chargeable income of preceding year not declared (if any)	J1	<input type="text"/>
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PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

K1	Any disposal of asset?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	(Indicate 'X' in the relevant box)
K2	Has the disposal been declared to LHDNM? (If K1 = 'Yes')	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	

PART L: FINANCIAL PARTICULARS OF COMPANY

Business Income:

L1	Business code (main business)	L1	<input type="text"/>
L2	Sales / Turnover (main business)	L2	<input type="text"/>

Less:

L3	Opening stock	L3	<input type="text"/>
L4	Purchases	L4	<input type="text"/>
L4A	Cost of production	L4A	<input type="text"/>
L5	Closing stock	L5	<input type="text"/>
L6	Cost of sales	L6	<input type="text"/>
L7	GROSS PROFIT / LOSS (L2 – L6)	L7	<input type="text"/>
			(Enter 'X' if value is negative)
L8	Foreign currency exchange gain	L8	<input type="text"/>
L9	Other business income	L9	<input type="text"/>
L10	Other income	L10	<input type="text"/>
L11	Non-taxable profits	L11	<input type="text"/>

Name of Company:

C

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L32 Investments L32

Current Assets:

L33 Trade debtors L33

L34 Sundry debtors L34

L34A Stock L34A

L35 Loans to directors L35

L36 Cash in hand and cash at bank L36

(Enter 'X' if value is negative)

L37 Other current assets L37

L38 TOTAL CURRENT ASSETS L38

L39 TOTAL ASSETS (L31 + L32 + L38) L39

LIABILITIES AND OWNERS' EQUITY

Current Liabilities:

L40 Loans and overdrafts L40

L41 Trade creditors L41

L42 Sundry creditors L42

L43 Loans from directors L43

L44 Other current liabilities L44

L45 TOTAL CURRENT LIABILITIES L45

L46 Long-term liabilities L46

L47 TOTAL LIABILITIES L47

Shareholders' Equity:

L48 Paid-up capital L48

L49 Profit and loss appropriation account L49

(Enter 'X' if value is negative)

L50 Reserve account L50

L51 Total Equity L51

(Enter 'X' if value is negative)

L52 TOTAL LIABILITIES AND EQUITY L52

(Enter 'X' if value is negative)

Name of Company:

C

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PART P:

PARTICULARS OF COMPANY

P1 Status of company (Enter 'X' in the relevant box)

<input type="checkbox"/> BioNexus	<input type="checkbox"/> Real Property	<input type="checkbox"/> Venture Capital	<input type="checkbox"/> Closed-end Fund	<input type="checkbox"/> Operational Headquarters	<input type="checkbox"/> Investment Holding
<input type="checkbox"/> Institution	<input type="checkbox"/> International Procurement Centre	<input type="checkbox"/> Foreign Fund Management	<input type="checkbox"/> Malaysian International Trade	<input type="checkbox"/> Regional Distribution Centre	<input type="checkbox"/> Others

MSC Public Controlled Charitable Organisation

P2 Registered address

.....

.....

.....

Postcode: Town:

State:

P3 Telephone no. of business premise:

P4 Correspondence address

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.....

.....

Postcode: Town:

State:

P5 Address of business premise

.....

.....

.....

Postcode: Town:

State:

P6 Website / Blog address:

P7 Name of bank:

P8 Bank account no.:

P9 Address where company's records are kept (Enter 'X' in the relevant box)

Address as per P2 Address as per P4 Address as per P5

FOR REFERENCE ONLY

Name of Company:

C

.....

P10 Other address if P9 does not apply

.....

.....

.....

Postcode Town

State

P11 Directors' Name

Director I

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Director II

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Director III

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.....

P12 Directors' identity card / passport no.

Director I

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Director II

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Director III

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P13 Directors' telephone no.

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..... -

..... -

P14 Directors' income tax no.

Director I

SG / OG

.....

Director II

SG / OG

.....

Director III

SG / OG

.....

P15 Directors' equity shareholding (%)

.....

.....

.....

P16 Directors' salary / bonus

Director I

..... ,

Director II

..... ,

Director III

..... ,

P17 Directors' fee / commission / allowance

..... ,

..... ,

..... ,

Name of Company:

C

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PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF CONTROLLED COMPANY

Q1	Identity Card / Passport / Company Registration No. <table border="1"><tr><td></td></tr></table>		
Name	<table border="1"><tr><td></td></tr></table> <table border="1"><tr><td></td></tr></table>		
Direct shareholding (%)	<table border="1"><tr><td></td></tr></table> Country of origin (Use the Country Code) <table border="1"><tr><td></td></tr></table>		
Q2	Identity Card / Passport / Company Registration No. <table border="1"><tr><td></td></tr></table>		
Name	<table border="1"><tr><td></td></tr></table> <table border="1"><tr><td></td></tr></table>		
Direct shareholding (%)	<table border="1"><tr><td></td></tr></table> Country of origin (Use the Country Code) <table border="1"><tr><td></td></tr></table>		
Q3	Identity Card / Passport / Company Registration No. <table border="1"><tr><td></td></tr></table>		
Name	<table border="1"><tr><td></td></tr></table> <table border="1"><tr><td></td></tr></table>		
Direct shareholding (%)	<table border="1"><tr><td></td></tr></table> Country of origin (Use the Country Code) <table border="1"><tr><td></td></tr></table>		
Q4	Identity Card / Passport / Company Registration No. <table border="1"><tr><td></td></tr></table>		
Name	<table border="1"><tr><td></td></tr></table> <table border="1"><tr><td></td></tr></table>		
Direct shareholding (%)	<table border="1"><tr><td></td></tr></table> Country of origin (Use the Country Code) <table border="1"><tr><td></td></tr></table>		
Q5	Identity Card / Passport / Company Registration No. <table border="1"><tr><td></td></tr></table>		
Name	<table border="1"><tr><td></td></tr></table> <table border="1"><tr><td></td></tr></table>		
Direct shareholding (%)	<table border="1"><tr><td></td></tr></table> Country of origin (Use the Country Code) <table border="1"><tr><td></td></tr></table>		

FOR REFERENCE ONLY

Name of Company:

C

Grid for company name

PART R: OTHER PARTICULARS

R1 Foreign equity in comparison with paid-up capital: (Enter 'X' in the relevant box)

70% - 100% [] 51% - 69% [] 20% - 50% [] ≤ 19% [] NIL []

R2 Advance Ruling: (Enter 'X' in the relevant box)

R2a Advance Ruling Yes [] No [] **R2b** Compliance with Advance Ruling Yes [] No []
R2c Material difference in arrangement (To be completed if R2a = 'Yes') Yes [] No []
(To be completed if R2a = 'Yes')

R3 Advance Pricing Arrangement: (Enter 'X' in the relevant box)

R3a Advance Pricing Arrangement Yes [] No [] **R3b** Compliance with Advance Pricing Arrangement Yes [] No []
R3c Material difference in arrangement (To be completed if R3a = 'Yes') Yes [] No []
(To be completed if R3a = 'Yes')

PART S: PARTICULARS OF AUDITOR

S1 Name of firm []

S2 Address of firm []

Postcode [] Town []

State []

S3 Telephone no. [] - []

FOR REFERENCE ONLY

Name of Company:

C

[Grid box for company name]

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

T1 Name of firm

[Grid box for name of firm]

[Grid box for name of firm]

T2 Address of firm

[Grid box for address of firm]

[Grid box for address of firm]

[Grid box for address of firm]

Postcode [Grid] Town [Grid]

State [Grid]

T3 Telephone no.

[Grid box for telephone number]

T4 Tax agent's approval no.

[Grid box for tax agent's approval number]

T5 Business registration no.

[Grid box for business registration number]

T6 e-mail

[Grid box for e-mail address]

Signature

[Signature box]

Date

[Date grid box with Day, Month, Year labels]

DECLARATION

I

[Grid box for declaration line 1]

[Grid box for declaration line 2]

Identity Card No. / Passport No. *
(* Delete whichever is not relevant)

[Grid box for ID/Passport number]

hereby declare that this return form contains information that is true, correct and complete pertaining to the income tax of the above company for the Year of Assessment 2012 as required under the Income Tax Act 1967.

Signature

[Signature box]

Date

[Date grid box with Day, Month, Year labels]

Designation

[Grid box for designation]

[Grid box for designation]

REMITTANCE SLIP FOR FORM C



REMITTANCE SLIP

CP207 [Pin. 1/2012]

To: DIRECTOR GENERAL OF INLAND REVENUE

Enclosed herewith is the cheque/money order/postal order/bank draft for payment of income tax.

INCOME TAX NO.

PAYMENT CODE

INSTALMENT NO.

YEAR OF ASSESSMENT

Amount of Payment RM

Name and Postal Address

Reference No.
(Registration No.)

Cheque No.
and Others

Name of Bank

Telephone No.

Date :

REMITTANCE SLIP FOR FORM R



REMITTANCE SLIP

CP207 [Pin. 1/2012]

To: DIRECTOR GENERAL OF INLAND REVENUE

Enclosed herewith is the cheque/money order/postal order/bank draft for payment of income tax.

INCOME TAX NO.

PAYMENT CODE

INSTALMENT NO.

YEAR OF ASSESSMENT

Amount of Payment RM

Name and Postal Address

Reference No.
(Registration No.)

Cheque No.
and Others

Name of Bank

Telephone No.

Date :

MALAYSIAN INCOME TAX Remittance Slip

2. Payment can be made as follows:

- 1.1 Bank
- Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **PBB, Maybank, Hong Leong Bank, Citibank** internet banking and **Maybank** phone banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
- 1.2 LHDNM
- **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
 - Payment counters of LHDNM or by mail:
Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP501) when making payment.
- 1.3 Pos Malaysia Berhad - counter and Pos Online

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.

MALAYSIAN INCOME TAX Remittance Slip

1. Payment can be made as follows:

- 1.1 Bank
- Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **PBB, Maybank, Hong Leong Bank, Citibank** internet banking and **Maybank** phone banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
- 1.2 LHDNM
- **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
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- 1.3 Pos Malaysia Berhad - counter and Pos Online

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.