

FOR REFERENCE ONLY



# SAMPLE COMPANY RETURN FORM FOR YEAR OF ASSESSMENT 2020

## IMPORTANT REMINDER

- 1) Due date to furnish Form e-C and pay the balance of tax payable: **7 months from the close of accounting period**
- 2) This sample form is provided for reference and learning purpose.
- 3) This sample form **CANNOT** be used for the purpose of submission to Lembaga Hasil Dalam Negeri Malaysia.
- 4) In accordance with the provision of the Income Tax Act 1967 (ITA 1967), a company shall:
  - a) furnish a return on an electronic medium or by way of electronic transmission [subsection 77A(1A)] with effect from the Year of Assessment 2014;
  - b) declare its income in the return form based on **financial statements** made in accordance with the requirements of the Companies Act 2016 [subsection 77A(4)]; and
  - c) furnish correct particulars in the return form [paragraph 77A(3)(b) and paragraph 120(1)(h)].
- 5) A company may be liable to an action under section 112 of ITA 1967 for failure to furnish a return on or before the due date for submission.
- 6) An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable on or before the due date for submission.
- 7) **METHOD OF PAYMENT**
  - a) Payment can be made via:
    - i) **ByrHASiL** at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official Portal, <https://byrhasil.hasil.gov.my/>.
      - Payment via FPX (Financial Process Exchange) at <https://byrhasil.hasil.gov.my/fpx.php>.
      - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
    - ii) Appointed **banks** - Information is available at <http://www.hasil.gov.my>.
    - iii) **LHDNM payment counters** at the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch or by **post**.
      - Use the Remittance Slip (CP207) which is available at <http://www.hasil.gov.my>.
      - If send by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. Cheques, money orders and banks drafts must be crossed and made payable to the **Director General of Inland Revenue**.
    - iv) Pos Malaysia Berhad - Counter and Pos Online
  - b) Write down the **name, address, telephone number, income tax number, year of assessment, payment code '086'** and **instalment no. '99'** on the reverse side of the financial instrument.
- 8) Pursuant to section 89 of ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 9) e-Filing (e-C) can be accessed at <https://ez.hasil.gov.my>.
- 10) For further information, please contact Hasil Care Line:-

Hotline: 03-89111000 / 603-89111100 (Overseas)



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

Form **C** YEAR OF ASSESSMENT  
**2020**  
 CP5 - Pin. 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.	<b>C</b>
IV Country of residence	(Use the Country Code)	V Employer's no.	<b>E</b>
VI Status of business	1 = In operation    2 = Dormant 3 = In the process of winding up	VII Commencement date of operations (dd/mm/yyyy)	
VIII Accounting period	From (dd/mm/yyyy)	To (dd/mm/yyyy)	
IX Basis period	From (dd/mm/yyyy)	To (dd/mm/yyyy)	
X Company with paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period and gross income from all business sources not exceeding RM50 million			1 = Yes    2 = No
XI Company established for the issuance of asset-backed securities			1 = Yes    2 = No
XII Controlled company	<input type="checkbox"/> 1 = Yes    2 = No	XIII Company limited by guarantee	1 = Yes    2 = No
XIV Substantial change in shareholding and subsection 44(5A) applies	<input type="checkbox"/> 1 = Yes    2 = No    3 = Not relevant		
XV 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    2 = Surrender    3 = Not relevant		

**[Declare in Ringgit Malaysia (RM) currency]**

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

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX					
B1 <b>CHARGEABLE INCOME [ from ( A13 + A14 ) ]</b>					.00
B2 <b>Apportionment of Chargeable Income</b>			<b>Rate (%)</b>		<b>Income Tax</b>
B2a	.00		17		.
B2b	.00		24		.
B2c	.00				.
B2d	.00				.
B2e	.00				.
B3 <b>TOTAL INCOME TAX CHARGED ( B2a to B2e )</b>					.
B4 <b>LESS:</b> Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area					.
B5 <b>LESS:</b> Section 110b tax deduction		.	Section 110 tax deduction (others)	.	
Section 132 and 133 tax relief (Restricted to B3)		.			.
B6 <b>TAX PAYABLE ( B3 – B4 – B5 )</b>					.
<b>Or</b>					
B7 <b>TAX REPAYABLE ( B4 + B5 – B3 )</b> <i>(For a 'Tax Repayable' case, fill in the particulars under item F1 on page 2)</i>					.
B8a <b>LESS:</b> Instalments paid pursuant to section 107C provision					.
B8b Instalments paid pursuant to paragraph 107A(1)(a) provision					.
B9 <b>Balance of tax payable ( B6 – B8a – B8b ) / Tax paid in excess ( B8a + B8b – B6 )</b>					.

▲ (Enter 'X' if tax paid in excess)

**DECLARATION**

I <input style="width:90%;" type="text"/>	Identification / Passport No * <i>(* Delete whichever is not relevant)</i> <input style="width:90%;" type="text"/>
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hereby declare that this 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:

**PART C: SCHEDULE 3, SCHEDULE 7A AND SCHEDULE 7B ALLOWANCE**

C1a	Particulars of Schedule 3 allowance (Complete HK-E and item C1b)	<input type="checkbox"/>	1 = Yes 2 = No
		Amount Absorbed	Balance Carried Forward
C1b	Total accelerated capital allowance (if relevant)		
C2	Claim for industrial building allowance under subparagraph 42(1) Schedule 3	<input type="checkbox"/>	1 = Yes 2 = No
		Amount Withdrawn / Disregarded (a)	Amount Absorbed (b)
			Balance Carried Forward (c)
C3	Particulars of Schedule 7A allowance (Complete HK-E1)		
C4	Particulars of Schedule 7B allowance (Complete HK-E2)		

**PART D: INCENTIVE CLAIM**

D1	Claim for Special Deduction(s), Further Deduction(s) and Double Deduction(s)			
	Claim Code	Amount		
	i.			
	...			
D2	Claim for incentive(s) under paragraph 127(3)(b) of the Income Tax Act 1967 (ITA 1967)			
	Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed
	i.			
	...			
D3	Claim for incentive(s) under paragraph 127(3A) of ITA 1967			
	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed
	i.			
	...			
D4	Claim for incentive(s) under ITA 1967 / Promotion of Investment Act 1986 (PIA 1986) other than the incentives in items D1, D2 and D3			
	Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed
	i.			
	...			

**PART E: CLAIM FOR LOSSES**

	Complete HK-F	Amount Disregarded (E1)	Amount Absorbed (E2)	Amount Surrendered (E3)	Balance Carried Forward (E4)

**PART F: PARTICULARS OF COMPANY**

F1	Information for refund: (Info: For refund to a third party account, please submit the application to the branch which handles your income tax file)			
F1a	Type of account for refund	<input type="checkbox"/>	1 = Own account in Malaysia 2 = Liquidator's account 3 = Account of holding company 4 = Overseas account	
F1b	Name of bank			
F1c	Bank account no.	F1d	Bank identification no.	
F2	Particulars of company directors (Complete HK-O)	F3	Particulars of company's major shareholders (Complete HK-P)	
F4	Foreign equity in comparison with paid-up capital	<input type="checkbox"/>	. %	
F5	Has holding company	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required information)	
F6	Carries out controlled transactions under section 139 and 140A	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', complete HK-N)	
F7	Receives foreign income which is exempted under paragraph 28 of Schedule 6	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required information)	
F8	Subject to interest restriction under section 140C (If 'Yes', fill in information on interest subject to section 140C in the following schedule)	<input type="checkbox"/>	1 = Yes 2 = No	
	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	
			Balance carried forward	
F9a	Has Advance Ruling (If 'Yes', also complete items F9b and F9c)	<input type="checkbox"/>	1 = Yes 2 = No	
F9b	Compliance with Advance Ruling	<input type="checkbox"/>	1 = Yes 2 = No	
F9c	Material difference in arrangement	<input type="checkbox"/>	1 = Yes 2 = No	
F10a	Has Advance Pricing Arrangement (If 'Yes', also complete items F10b and F10c)	<input type="checkbox"/>	1 = Yes 2 = No	
F10b	Compliance with Advance Pricing Arrangement	<input type="checkbox"/>	1 = Yes 2 = No	
F10c	Material difference in arrangement	<input type="checkbox"/>	1 = Yes 2 = No	
F11	Financial particulars of company (Complete HK-FIC)			
F12	Has subsidiary company(ies) or related company(ies) in the Federal Territory of Labuan	<input type="checkbox"/>	1 = Yes 2 = No (If 'Yes', fill in the required information)	

**PART G: OTHER PARTICULARS**

G1 Chargeable income of preceding year not declared (if any)			
	Type of Income	Year of Assessment	Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
G2	Made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B, 109E, 109F and 109G	<input type="checkbox"/>	1 = Yes 2 = No
G3a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item G3b)	<input type="checkbox"/>	1 = Yes 2 = No
G3b	Disposal declared to LHDNM	<input type="checkbox"/>	1 = Yes 2 = No
G4a	Carry on e-Commerce (If 'Yes', also complete item G4b)	<input type="checkbox"/>	1 = Yes 2 = No
G4b	Website / blog address <input type="text"/>		
G5a	Subject to Notification of Country-by-Country Reporting (CbCR) (If '1' or '2', also complete item G5b)	<input type="checkbox"/>	1 = Yes – Reporting entity 2 = Yes – Non-reporting entity 3 = No
G5b	Notification filed as a reporting entity / non-reporting entity (If 'Yes', also complete item G5c)	<input type="checkbox"/>	1 = Yes 2 = No
G5c	Notification filed on or before the last day of the reporting financial year	<input type="checkbox"/>	1 = Yes 2 = No
G6	Has financial account(s) at financial institution(s) outside Malaysia	<input type="checkbox"/>	1 = Yes 2 = No

**PART H: PARTICULARS OF AUDITOR**

H1	Name of firm	<input type="text"/>			
H2	Address of firm	<input type="text"/>			
		<input type="text"/>			
		Postcode	<input type="text"/>	Town	<input type="text"/>
		State	<input type="text"/>		
H3	Telephone no.	<input type="text"/>			

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

J1	Name of firm	<input type="text"/>			
J2	Address of firm	<input type="text"/>			
		<input type="text"/>			
		Postcode	<input type="text"/>	Town	<input type="text"/>
		State	<input type="text"/>		
J3	Business registration no.	<input type="text"/>	J4	Tax agent's approval no.	<input type="text"/>
J5	e-Mail	<input type="text"/>			
J6	Telephone no.	<input type="text"/>	J7	Signature	<input type="text"/>



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**GROUP RELIEF FORM FOR CLAIMANT COMPANY**  
**(Section 44A of the Income Tax Act 1967)**

This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with the Form C by the company claiming the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. Letter of authority [verified copy of Form C (RK-S)] from each surrendering company must be retained for examination by Lembaga Hasil Dalam Negeri Malaysia.
- D. Use separate forms if the number of companies surrendering the loss exceeds five (5) companies.

**1. Particulars Of The Company Claiming The Loss**

(a) Name of Company

(b) Income Tax No.

(c) Basis Period From

To

**2. Particulars Of The Company Surrendering The Loss**

Order of Priority	Income Tax No.	Name of Surrendering Company	Basis Period		Amount Surrendered (RM)
			From	To	
<b>TOTAL:</b>					

**DECLARATION**

I

Identity Card / Passport No. \*

\* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the claim of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**GROUP RELIEF FORM FOR SURRENDERING COMPANY**  
**(Section 44A of the Income Tax Act 1967)**

This Form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with the Form C by the company surrendering the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. This form is acceptable as a letter of authority if completed and duly signed by the surrendering company official as stated in subsection 75(1) of the same Act. Hence, a verified copy of Form C (RK-S) has to be prepared for each claimant company.
- D. Use separate forms if the number of companies claiming the loss exceeds five (5) companies.

**1. Particulars Of The Company Surrendering The Loss**

(a) Name of Company

(b) Income Tax No.

(c) Basis Period From

To

**2. Particulars Of The Company Claiming The Loss**

Order of Priority	Income Tax No.	Name of Claimant Company	Basis Period		Amount Claimed (RM)
			From	To	
<b>TOTAL:</b>					

**DECLARATION**

I

Identity Card / Passport No. \*

\* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the surrender of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature

**SUMMARY OF STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS**

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

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

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
<b>Aggregate Statutory Income From Other Sources [ (i) to (viii) ]</b>			<b>.00</b>



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
<b>TOTAL [ (i) to (iv) ]</b>			<b>.00</b>

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		<b>.00</b>
(ii)(a)	Gift of money to approved institutions / organisations / funds	<b>RM</b>	<b>.00</b>
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	<b>RM</b>	<b>.00</b>
(ii)(c)	Gift of money or cost of contribution for any project of national interest approved by the Minister of Finance	<b>RM</b>	<b>.00</b>
(ii)(d)	Gift of money in the form of <i>wakaf</i> to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	<b>RM</b>	<b>.00</b>
(iii)	Gift of artifacts, manuscripts or paintings		<b>.00</b>
(iv)	Gift of money for the provision of library facilities or to libraries	<i>Restricted to RM20,000</i>	<b>.00</b>
(v)	Gift of paintings to the National Art Gallery or any state art gallery		<b>.00</b>
<b>TOTAL [ (i) to (v) ]</b>			<b>.00</b>

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*Restricted to 10% of A5*

(ii)

**HK-E: PARTICULARS OF SCHEDULE 3 ALLOWANCE**

No.	Business Identity	Business Code	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward ( B - C + D + E - F )
<b>PART X: BUSINESS</b>									
i)	Business 1								
ii)	Business 2								
iii)	Business 3								
iv)	Business 4								
v)	Business 5 + 6 and so forth								
<b>TOTAL X:</b>									

**PART Y: PARTNERSHIP**

No.	Business Identity	Partnership Income Tax No.	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward ( B - C + D + E - F )
i	Partnership 1	D							
ii)	Partnership 2	D							
iii)	Partnership 3 + 4 and so forth	D							
<b>TOTAL Y:</b>									
<b>GRAND TOTAL ( X + Y ):</b>									

**HK-E1: SUMMARY OF SCHEDULE 7A ALLOWANCE**

SCHEDULE 7A ALLOWANCE DURING THE QUALIFYING PERIOD					
(a)	(b)	(c)	(d)	(e)	(f)
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD  (f = a + b - c - d - e)

SCHEDULE 7A ALLOWANCE AFTER THE QUALIFYING PERIOD									
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 4B OF SCHEDULE 7A	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT			(r) BALANCE CARRIED FORWARD  (r = m - n - p - q)
		(h) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(j) AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE  (m = g - h - j - k)	(n) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(p) AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	(q) AMOUNT ABSORBED	
2018 & before									
2019									

HK-E2:

## SUMMARY OF SCHEDULE 7B ALLOWANCE

SCHEDULE 7B ALLOWANCE DURING THE QUALIFYING PERIOD					
(a)	(b)	(c)	(d)	(e)	(f)
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD  (f = a + b - c - d - e)

SCHEDULE 7B ALLOWANCE AFTER THE QUALIFYING PERIOD									
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 5A OF SCHEDULE 7B	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT			(r) BALANCE CARRIED FORWARD  (r = m - n - p - q)
		(h) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(j) AMOUNT DISREGARDED UNDER PARAGRAPH 5A OF SCHEDULE 7B	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE  (m = g - h - j - k)	(n) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(p) AMOUNT DISREGARDED UNDER PARAGRAPH 5A OF SCHEDULE 7B	(q) AMOUNT ABSORBED	
2018 & before									
2019									

**HK-F: SUMMARY OF LOSSES (including pioneer losses after tax relief period)**

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

LOSSES OF PRIOR YEARS OF ASSESSMENT										
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			(r) BALANCE CARRIED FORWARD  (r = m - n - p - q)
		(g) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(h) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(j) AMOUNT ABSORBED	(k) AMOUNT SURRENDERED	(m) BALANCE AFTER DISREGARDED / ABSORBED / SURRENDERED  (m = f - g - h - j - k)	(n) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(p) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(q) AMOUNT ABSORBED	
2018 & before										
2019										

HK-O: PARTICULARS OF COMPANY DIRECTOR												
A No.	B Director's Name	C Service Director <i>Enter '1' = Yes or '2' = No</i>	D Address	E Identification / Passport No.	F Date of Birth  <i>(dd/mm/yyyy)</i>	G Income Tax No.	H Telephone No.	I Shareholding  <i>(%)</i>	J Salary / Bonus  <i>(RM)</i>	K Fees / Commission / Allowances  <i>(RM)</i>	L Total Loan To Directors  <i>(RM)</i>	M Total Loan From Directors  <i>(RM)</i>
1.												
2.												
3.												
4.												
5.												

HK-P: PARTICULARS OF COMPANY'S MAJOR SHAREHOLDERS						
A No.	B Name of Shareholder	C Address	D Identification / Passport / Registration No.	E Date of Birth  (dd/mm/yyyy)	F Country of Origin  (Use country code)	G Direct Shareholding  ( % )
1.						
2.						
3.						
4.						
5.						



**Item F5 (Attachment)****PARTICULARS OF HOLDING COMPANY**

F5a	Name of Ultimate Holding Company	Country Code

F5b	Name of Immediate Holding Company	Country Code

FOR REFERENCE ONLY

### INFORMATION ON CONTROLLED TRANSACTIONS

#### PART A: COMPANY INFORMATION

1. Principal activity <i>(as stated in the Financial Statements &amp; Reports)</i>			
2. a) Business code 1			
b) Business code 2			
3. Ultimate holding company:			
3a. Name			
3b. Country code *		<i>(Use country code)</i>	
4. Immediate holding company:			
4a. Name			
4b. Country code *		<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				

**Item F7 (Attachment)**

<b>Receives foreign income which is exempted under paragraph 28, Schedule 6 of ITA 1967</b>				
No.	Country <i>(Use country code)</i>	Received from related company / companies <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount  (RM)
(i)				
(ii)				
(iii)				
(iv)				
(v)				
<b>TOTAL:</b>				

\* Type of Income:

- a) Gains or profits from businesses
- b) Employment, fees, wages
- c) Dividends
- d) Interest
- e) Rental of immovable properties
- f) Rental of movable properties
- g) Royalties
- h) Services
- i) Capital gains

FOR REFERENCE ONLY

HK-FIC:		FINANCIAL PARTICULARS OF COMPANY [ MAIN BUSINESS ]	
Business code			
Type of business activity			
Sales / turnover			.00
<b>LESS:</b>			
Opening stock			.00
Purchases			.00
Cost of production			.00
Closing stock			.00
Cost of sales			.00
▲ ( Enter 'X' if value is negative )			
<b>GROSS PROFIT / LOSS</b>			.00
▲ ( Enter 'X' if value is negative )			
Foreign currency exchange gain			.00
Other business income			.00
Other income			.00
Non-taxable profits			.00
<b>EXPENDITURE:</b>			
Interest			.00
Professional, technical, management and legal fees			.00
Technical fee payments to non-resident recipients			.00
Contract payments			.00
Directors' fee			.00
Salaries and wages			.00
Cost of Employee Stock Options			.00
Royalties			.00
Rental / lease			.00
Maintenance and repairs			.00
Research and development			.00
Promotion and advertisement			.00
Travelling and accommodation			.00
Foreign currency exchange loss			.00
Other expenditure			.00
<b>TOTAL EXPENDITURE</b>			.00
<b>NET PROFIT / LOSS</b>			.00
▲ ( Enter 'X' if value is negative )			
Non-allowable expenses			.00
<b>FIXED ASSETS:</b>			
Motor vehicles			.00
Plant and machinery			.00
Land and buildings			.00
Other fixed assets			.00
<b>TOTAL FIXED ASSETS</b>			.00
Total cost of fixed assets acquired in the basis period			.00
Investments			.00
<b>CURRENT ASSETS:</b>			
Trade debtors			.00
Sundry debtors			.00
Stock			.00
Loans to directors			.00
Cash in hand and cash at bank			.00
▲ ( Enter 'X' if value is negative )			
Other current assets			.00
<b>TOTAL CURRENT ASSETS</b>			.00
<b>TOTAL ASSETS</b>			.00
<b>LIABILITIES AND OWNERS' EQUITY</b>			
<b>CURRENT LIABILITIES:</b>			
Loans and overdrafts			.00
Trade creditors			.00
Sundry creditors			.00
Loans from directors			.00
Other current liabilities			.00
<b>TOTAL CURRENT LIABILITIES</b>			.00
Long-term liabilities			.00
<b>TOTAL LIABILITIES</b>			.00
<b>SHAREHOLDERS' EQUITY:</b>			
Paid-up capital			.00
Profit and loss appropriation account			.00
▲ ( Enter 'X' if value is negative )			
Reserve account			.00
▲ ( Enter 'X' if value is negative )			
<b>TOTAL EQUITY</b>			.00
▲ ( Enter 'X' if value is negative )			
<b>TOTAL LIABILITIES AND EQUITY</b>			.00
▲ ( Enter 'X' if value is negative )			

**Item F12 (Attachment)**

**PARTICULARS OF LABUAN ENTITIES**

No.	Name  ( F12a )	Registration No.  ( F12b )	Income Tax No.  ( F12c )	Transaction With Related Company  ( Enter '1' = Yes or '2' = No )  ( F12d )
i.			LE	
ii.			LE	
iii.			LE	
iv.			LE	
v.			LE	
vi.			LE	
vii.			LE	
viii.			LE	
ix.			LE	
x.			LE	

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