



AMENDED  
RETURN FORM

**C**

LEMBAGA HASIL DALAM NEGERI MALAYSIA  
AMENDED RETURN FORM OF A COMPANY  
UNDER SECTION 77B OF THE INCOME TAX ACT 1967

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

YEAR OF ASSESSMENT

**2021**

CP6 [2021]

BASIC PARTICULARS			
1	Name of company		
2	Reference no. (registration no.)	3	Income tax no. <b>C</b>
4	Incorporated in Malaysia	5	Country of residence
	1 = Yes 2 = No		(Use the Country Code)
6	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
7	Company established for the issuance of asset-backed securities		1 = Yes 2 = No
8	Controlled company	1 = Yes 2 = No	
9	Substantial change in shareholding and subsection 44(5A) applies	1 = Yes 2 = No 3 = Not relevant	
10	Claim / Surrender loss under the Group Relief provision (If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S))	1 = Claim 2 = Surrender 3 = Not relevant	
11	Claim industrial building allowance under subparagraph 42(1) Schedule 3	1 = Yes 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 (Submit the attachment if there is amendment)		.00
A2	<b>LESS:</b> Business losses brought forward (Restricted to A1)		.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) (Submit the attachment if there is amendment)		.00
A5	AGGREGATE INCOME (A3 + A4)		.00
A6	<b>LESS:</b> Current year business losses (Restricted to A5)		.00
A7	Prospecting expenditure under schedule 4 / pre-operational business expenditure under schedule 4B / permitted expenses under section 60F or 60H (Submit the attachment if there is amendment)		.00
A8	Approved donations / gifts / contributions (Submit the attachment if there is amendment)		.00
A9	Zakat perniagaan (Restricted to 2.5% of A5)		.00
A10	Claim for loss under Group Relief provision		.00
A11	TOTAL INCOME [A5 – (A6 to A10)] (Enter '0' if value is negative)		.00
A12	TAXABLE PIONEER INCOME		.00
A13	CHARGEABLE INCOME (A11 + A12)		.00
A14	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)		.00
A15	CHARGEABLE INCOME OF APPROVED INCENTIVE SCHEME (section 65B)		.00

PART B: TAX PAYABLE AND STATUS OF TAX			
B1	CHARGEABLE INCOME [A13 + A14 + A15]		.00
B2	Apportionment of Chargeable Income	Rate (%)	Income Tax
B2a	.00	17	.
B2b	.00	24	.
B2c	.00		.
B2d	.00		.
B2e	.00		.
B3	TOTAL INCOME TAX CHARGED (B2a to B2e)		.
B4	<b>LESS:</b> Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area		.
B5	Section 6D rebate (maximum: RM20,000, restricted to B3)		.
B6	TOTAL (B3 – B4 – B5) (Enter '0' if value is negative)		.
B7	<b>ADD:</b> Tax previously repaid (From B9 of original Form C)		.
B8	TOTAL (B6 + B7)		.
B9	<b>LESS:</b> Section 110B tax deduction	Section 110 tax deduction (others)	.
	Section 132 and 133 tax relief (Restricted to B3)		.
B10	TAX PAYABLE (B8 – B9)		.

PART C: COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE	
C1	Tax payable (From B10)
C2	<b>LESS:</b> Previous tax payable (From B8 of original Form C)
C3	TAX / ADDITIONAL TAX CHARGED (C1 – C2)
C4	Increase in tax under subsection 77B(4) in respect of Amended Return Form furnished within a period of 6 months after the due date for the submission of Return Form (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. *	CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3, REINVESTMENT ALLOWANCE UNDER SCHEDULE 7A AND INVESTMENT ALLOWANCE FOR SERVICE SECTOR UNDER SCHEDULE 7B				
C1a	Submit the attachment if there is amendment.				
C1b	Amount Absorbed		Balance Carried Forward		
		Amount Withdrawn / Disregarded (a)	Amount Absorbed (b)	Balance Carried Forward (c)	
C3	Submit the attachment if there is amendment.				
C4	Submit the attachment if there is amendment.				
Part D	<b>INCENTIVE CLAIM</b>				
	Incentive Code (Item D1 of original Form C)	Amount			
	Incentive Code (Item D2 of original Form C)	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Incentive Approval No. (Item D3 of original Form C)	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Incentive Code (Item D4 of original Form C)	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
Part E	<b>CLAIM FOR LOSSES</b>				
	Submit the attachment if there is amendment.				
	Amount Disregarded	Amount Absorbed	Amount Surrendered	Balance Carried Forward	
F8	<b>CARRIES OUT CONTROLLED TRANSACTIONS UNDER SECTION 139 AND 140A</b>				
	Submit the attachment if there is amendment.				
F10	<b>SUBJECT TO INTEREST RESTRICTION UNDER SECTION 140C</b>				
	Amount of tax - EBITDA	Interest expense subject to section 140c	Interest expense restricted	Balance Carried Forward	
F13	<b>FINANCIAL PARTICULARS OF COMPANY</b>				
	Submit the attachment if there is amendment.				

**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 Amended Return Form is prepared based on audited accounts.  
☐ 2 = This Amended Return Form is prepared based on **unaudited** accounts.  
☐ 3 = This Amended Return Form is prepared based on the account of the liquidator's receipts and payments

Date:  (dd/mm/yyyy)

Designation:

Signature:

**GUIDE NOTES ON AMENDED RETURN FORM C FOR YEAR OF ASSESSMENT 2021**

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.

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



**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****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		
<b>TOTAL: ( I )</b>			

**PART II: PARTNERSHIP**

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

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 under Schedule 4		.00
(ii)	Pre-operational business expenditure under Schedule 4B		.00
(iii)	Permitted expenses under section 60F		.00
(iv)	Permitted expenses under section 60H		.00
TOTAL [ (i) to (iv) ]			.00

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	} Restricted to 10% of A5 (ii)	
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM		.00		
(ii)(c)	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	RM		.00		
(ii)(d)	Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	RM		.00		
(iii)	Gift of artifacts / manuscripts / paintings to the Government or State Government					.00
(iv)	Gift of money for the provision of library facilities or to libraries				Restricted to RM20,000	.00
(v)	Gift of paintings to the National Art Gallery or any state art gallery					.00
TOTAL [ (i) to (v) ]						.00

Item C1a (Attachment)

**PARTICULARS OF CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3**

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.	Partnership 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>									

## SUMMARY OF REINVESTMENT ALLOWANCE UNDER SCHEDULE 7A

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  $(f = a + b - c - d - e)$

[illegible]

## SUMMARY OF INVESTMENT ALLOWANCE FOR SERVICE SECTOR UNDER SCHEDULE 7B

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  $(f = a + b - c - d - e)$

[illegible]

**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 )

[illegible]

## INFORMATION ON CONTROLLED TRANSACTIONS

## PART A: COMPANY INFORMATION

1. Principal activity (as stated in the Financial Statements & Reports)			
2. a) Business code 1			
b) Business code 2			
3. Ultimate holding company:			
3a. Name			
3b. Country code *		(Use country code)	
4. Immediate holding company:			
4a. Name			
4b. Country code *		(Use country code)	
* Refer to the list of country codes in the Company Return Form Guidebook			
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				

## FINANCIAL PARTICULARS OF COMPANY [ MAIN BUSINESS ]

Business code		
Type of business activity		

## BALANCE SHEET

## FIXED ASSETS:

## TRADING PROFIT AND LOSS ACCOUNT

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
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▲ ( Enter 'X' if value is negative )

Foreign currency exchange gain		.00
Other business income		.00
Other income		.00
Non-taxable profits		.00

## EXPENDITURE:

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
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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

## CURRENT ASSETS:

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

## LIABILITIES AND OWNERS' EQUITY

## CURRENT LIABILITIES:

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

## SHAREHOLDERS' EQUITY:

Paid-up capital		.00
Profit and loss appropriation account		.00

▲ ( Enter 'X' if value is negative )

Reserve account		.00
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▲ ( Enter 'X' if value is negative )

<b>TOTAL EQUITY</b>		.00
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▲ ( Enter 'X' if value is negative )

<b>TOTAL LIABILITIES AND EQUITY</b>		.00
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▲ ( Enter 'X' if value is negative )