



LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF AN INDIVIDUAL
[RESIDENT WHO CARRIES ON BUSINESS]
UNDER SECTION 77B OF THE INCOME TAX ACT 1967
This form is prescribed under section 152 of the Income Tax Act 1967

AMENDED
RETURN FORM

B

YEAR OF ASSESSMENT

2019
CP6F [Amend. 2019]

BASIC PARTICULARS

1	Name (As per identification document)		
2	Income tax no.	3	Identification no.
4	Current passport no.	5	Passport no. registered with LHDNM
6	Telephone no.		

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

PART A: COMPUTATION OF TOTAL TAX PAYABLE RM Sen

A1	Statutory income from businesses	A1a	Number of businesses		A1		. 00	
A2	Statutory income from partnerships	A2a	Number of partnerships		A2		. 00	
A3	Aggregate statutory income from businesses (A1 + A2)				A3		. 00	
A4	LESS: Business losses brought forward (Restricted to A3)				A4		. 00	
A5	TOTAL (A3 – A4)				A5		. 00	
A6	Statutory income from employment	A6a	Number of employment		A6		. 00	
A7	Statutory income from rents				A7		. 00	
A8	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)				A8		. 00	
A9	AGGREGATE INCOME (A5 + A6 + A7 + A8)				A9		. 00	
A10	LESS: Current year business losses (Restricted to A9)				A10		. 00	
A11	TOTAL (A9 – A10)				A11		. 00	
A12	LESS: Other expenses [Qualifying prospecting expenditure] (Restricted to A11)				A12		. 00	
A13	LESS: Approved donations / gifts / contributions				A13		. 00	
A14	TOTAL [A11 – A12 – A13] (Enter '0' if value is negative)				A14		. 00	
A15	TAXABLE PIONEER INCOME				A15		. 00	
A16	TOTAL INCOME [SELF] (A14 + A15)				A16		. 00	
A17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT				A17		. 00	
* Type of income transferred from HUSBAND / WIFE			1 = With business income 2 = Without business income					
A18	AGGREGATE OF TOTAL INCOME (A16 + A17)				A18		. 00	
A19	Total relief (Amount from D19)				A19		. 00	
A20	CHARGEABLE INCOME [(A16 – A19) or (A18 – A19)] (Enter '0' if value is negative)				A20		. 00	
A21 INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)								
A21a	Tax on the first		. 00		A21a		.	
A21b	Tax on the balance		. 00	At rate		%	A21b	.
A22	TOTAL INCOME TAX (A21a + A21b)				A22		.	
A23	LESS: Total rebate - Self		. 00	- Husband / wife		. 00		
- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)			. 00	Number of trips			- Zakat and fitrah	
A24	TOTAL TAX CHARGED [A22 – A23] (Enter '0' if value is negative)				A24		.	
A25	ADD: Tax previously repayable (From B17 of Form BE / B27 of Form B / D5 of Form BT)				A25		.	
A26	TOTAL (A24 + A25)				A26		.	
A27	LESS: - Section 110 (others)		.	- Section 132 and 133		.	A27	.
A28	TAX PAYABLE (A26 – A27)				A28		.	
A29	LESS: Previous tax payable				A29		.	
A30	Tax / additional tax charged (A28 – A29)				A30		.	
A31	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 (A30 x 10%)				A31		.	
A32	Total tax payable (A30 + A31)				A32		.	

DECLARATION

I Identification / passport no.*
(* Delete whichever is not relevant)

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this amended return form and in any document attached is true, correct and complete.

☐ 1 = This return form is made on my own behalf
3 = As an executor of the deceased person's estate

2 = This return form is made on behalf of the individual in item 1

Signature

Date (dd/mm/yyyy)

PART B: FOR JOINT ASSESSMENT (IF ITEM A17 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item **A17** above in comparison with the amount in item **B7** of the individual's original Form BE / **B17** of the individual's original Form B / BT.

* Refer to the Item No. in the **Return Form of the husband / wife** (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.

• Please furnish attachment as per the following format in case of insufficient space.

Return Form of husband / wife: ☐ 1 = Form BE 3 = Form BT 5 = Form MT
2 = Form B 4 = Form M

STATUTORY INCOME AND TOTAL INCOME (Part B Form BE / B / BT / M / MT)

Item No. *	Subject	Amount

PARTICULARS OF BUSINESS INCOME (Part H Form B / Part K Form BT / Part G Form M / MT)

Item No. *	Subject	Amount

FINANCIAL PARTICULARS OF INDIVIDUAL (Part J Form B / Part L Form BT / Part H Form M / MT)

Item No. *	Subject	Amount

PART C: PARTICULARS OF OTHER AMENDMENTS

** Refer to the Item No. in the **original return form** in respect of items amended. Fill in relevant items only.

• Please furnish attachment as per the following format in case of insufficient space.

PARTICULARS OF BUSINESS INCOME (Part H Form B / Part K Form BT)

Item No. **	LOSSES		
	Amount Disregarded	Amount Absorbed	Balance Carried Forward

CAPITAL ALLOWANCES

Item No. **	Subject	Balance Carried Forward

FINANCIAL PARTICULARS OF INDIVIDUAL (Part J Form B / Part L Form BT)

Item No. **	Subject	Amount

PART D: RELIEF

D1	Individual and dependent relatives		9,000	.00						
D2a	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)		.00	Restricted to 5,000						
OR										
D2b	Parent:	Eligible amount	÷	No. of individuals who claims	=	Claimable amount		D2		.00
	i. Mother	1,500	÷		=	.00	Restricted to 1,500 for only one mother	} Restricted to 3,000		
	ii. Father	1,500	÷		=	.00	Restricted to 1,500 for only one father			
D3	Basic supporting equipment for disabled self, spouse, child or parent					Restricted to 6,000			.00	
D4	Disabled individual					6,000			.00	
D5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study					Restricted to 7,000			.00	
D6	Medical expenses on serious diseases for self, spouse or child					} Restricted to 6,000			.00	
D7	Complete medical examination for self, spouse or child (Restricted to 500)								.00	
D8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: (i) purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) (ii) purchase of personal computer, smartphone or tablet (Not for business use) (iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership (iv) payment of monthly bill for internet subscription (Under own name)					Restricted to 2,500			.00	
D9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)					Restricted to 1,000			.00	
D10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below					Restricted to 1,000			.00	
D11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2019 minus total withdrawal in 2019)					Restricted to 8,000			.00	
D12	Husband / wife / payment of alimony to former wife					Restricted to 4,000			.00	
D13	Disabled husband / wife					3,500			.00	
D14	Child	No.	100% Eligibility	No.	50% Eligibility					
D14a	Child – Under the age of 18 years	X 2,000 =		X 1,000 =		D14a			.00	
D14b	Child – 18 years & above and studying	X 2,000 =		X 1,000 =		D14b			.00	
		X 8,000 =		X 4,000 =						
D14c	Child – Disabled child	X 6,000 =		X 3,000 =		D14c			.00	
		X 14,000 =		X 7,000 =						
D15	Life insurance and EPF (a) Pensionable public servant category - Life insurance premium					.00	Restricted to 7,000	D15		.00
OR	(b) Other than pensionable public servant category									
	(i) Life insurance premium (Restricted to 3,000)					.00	} Restricted to 7,000			
	(ii) Contribution to EPF / approved scheme (Restricted to 4,000)					.00				
D16	Private retirement scheme and deferred annuity					Restricted to 3,000			.00	
D17	Education and medical insurance					Restricted to 3,000			.00	
D18	Contribution to the Social Security Organization (SOCSO)					Restricted to 250			.00	
D19	Total relief (D1 to D18) (Transfer this amount to A19)								.00	

GUIDE NOTES ON AMENDED RETURN FORM B FOR YEAR OF ASSESSMENT 2019

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

I RULES

- An individual who has furnished a Return Form in accordance with subsection 77(1) of ITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charged on the chargeable income of the individual as the result of the amendment made.
- An individual who 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. Amendment is not allowed in respect of changing the type of assessment previously selected.
- For the purpose of section 77B of ITA 1967, the Amended Return Form shall:-
 - (a) specify the amount / additional amount of chargeable income and specify 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.
- For joint assessment

No.	Joint Assessment (Case Scenario)	Submission of Amended Return Form	
		Husband	Wife
(a)	Wife elected for joint assessment and the assessment is raised in the name of her husband	Required (Part B, if applicable, has to be completed)	Not Required
(b)	Husband elected for joint assessment and the assessment is raised in the name of his wife	Not Required	Required (Part B, if applicable, has to be completed)

II RATE AND COMPUTATION OF INCREASE IN TAX

The tax or additional tax payable is subject to an increase in tax under paragraph 77B(4) of ITA 1967.

The amount of increase in tax charged for an Amended Return Form furnished within a period of 6 months after the date specified in subsection 77(1) of ITA 1967 shall be 10% of the amount of such tax payable or additional tax payable, as shown in the following formula:-

$$(A \times 10\%)$$

where: A = the amount of such tax payable or additional tax payable

A non-resident individual making the amendment is required to compute and enter the amount of increase in tax at item A31 of the Amended Return Form.

III DEEMED ASSESSMENT

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.

IV DECLARATION

This section must be duly signed.

V SUBMISSION OF AMENDED RETURN FORM

An Amended Return Form which has been completed and duly signed must be sent to the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) branch handling the file of the individual.