



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 2011

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

CP5A

SULIT

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>

To :

Reference No. (Registration No.):

Income Tax No. :

Date :

GUIDE NOTES FOR FORM C AND FORM R FOR YEAR OF ASSESSMENT 2011

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:

- (a) complete this return form correctly and clearly.
- (b) compute your tax based on audited accounts and refer to the guidebook which can be printed from the website of Lembaga Hasil Dalam Negeri Malaysia (LHDNM). 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.
- (c) 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.
- (d) 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:
 - (i) Appendix B1 in respect of the claim for tax deduction under section 51 of Finance Act 2007 (dividends);
 - (ii) Appendix B2 and relevant documents pertaining to the claim for section 110 tax deduction (others); and
 - (iii) Appendix B3 / Appendix B4, if applicable relating to the foreign tax deducted in the country of origin.
- (e) 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).

- (a) You are required to complete this return form correctly and clearly in accordance with the explanatory notes which can be printed from the website.
- (b) 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
2011
CP5 [Pin. 2011]

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) [If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S)]

VI Income tax no. **C** **XII** Substantial change in shareholding and subsection 44(5A) applies 1 = Yes 2 = No 3 = Not relevant

VII Opening date of accounts Day Month Year **XIII** Small and medium enterprise 1 = Yes 2 = No

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

--	--	--

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

A27A Gift of money to approved institutions or organisations

A27B Gift of money or cost of contribution in kind for any approved sports activity or sports body

A27C Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

Restricted to 10% of A19

A27

A28 Gift of artefacts, manuscripts or paintings

A28

A29 Gift of money for the provision of library facilities or to libraries

A29

A30 Gift of paintings to the National Art Gallery or any state art gallery

A30

A31 Zakat perniagaan (restricted to 2.5% of aggregate income in A19)

A31

A32 Claim for loss under Group Relief provision

A32

A33 TOTAL INCOME [A25 - (A26 to A32)] (Enter '0' if value is negative)

A33

A34 Statutory income from dividends

A34

A35 TAXABLE PIONEER INCOME

A35

A36 CHARGEABLE INCOME (A33 + A34 + A35)

A36

A37 CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)

A37

PART B:

TAX PAYABLE

B1 CHARGEABLE INCOME [from (A36 + A37)]

B1

Apportionment of Chargeable Income

Rate (%)

Income Tax

B2

5

B3

8

B4

10

B5

15

B5A

20

B6

25

B7

B8 TOTAL INCOME TAX CHARGED (B2 to B7)

B8

Name of Company:

C

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"/>	E12 <input type="text"/>
E13 Total capital allowance brought forward but disregarded due to substantial change in shareholding	E13 <input type="text"/>	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"/>
F1A Losses surrendered under Group Relief provision	F1A(a) <input type="text"/>	F1A(b) <input type="text"/>
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"/>
-----------	---	----	----------------------

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

.....

Expenditure:

L12	Interest	L12	<input type="text"/>
L13	Professional, technical, management and legal fees	L13	<input type="text"/>
L13A	Technical fee payments to non-resident recipients	L13A	<input type="text"/>
L14	Contract payments	L14	<input type="text"/>
L15	Salaries and wages	L15	<input type="text"/>
L15A	Cost of Employee Stock Options	L15A	<input type="text"/>
L16	Royalties	L16	<input type="text"/>
L17	Rental / Lease	L17	<input type="text"/>
L18	Maintenance and repairs	L18	<input type="text"/>
L19	Research and development	L19	<input type="text"/>
L20	Promotion and advertisement	L20	<input type="text"/>
L21	Travelling and accommodation	L21	<input type="text"/>
L22	Foreign currency exchange loss	L22	<input type="text"/>
L23	Other expenditure	L23	<input type="text"/>

L24	TOTAL EXPENDITURE	L24	<input type="text"/>
L25	NET PROFIT / LOSS	L25	<input type="text"/>
			(Enter 'X' if value is negative)
L26	Non-allowable expenses	L26	<input type="text"/>

Fixed Assets:

L27	Motor vehicles	L27	<input type="text"/>
L28	Plant and machinery	L28	<input type="text"/>
L29	Land and buildings	L29	<input type="text"/>
L30	Other fixed assets	L30	<input type="text"/>

L31	TOTAL FIXED ASSETS	L31	<input type="text"/>
L31A	Total cost of fixed assets acquired in the basis period	L31A	<input type="text"/>

Name of Company:

C

.....

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

PART M: PARTICULARS OF WITHHOLDING TAXES

Gross payments to non-residents in the basis period subject to withholding tax under sections 107A, 109, 109A, 109B, 109E and 109F.

	Section	Total gross amount paid	Total tax withheld and remitted to LHDNM	Total net amount paid
M1	107A	<input type="text"/>	<input type="text"/>	<input type="text"/>
M2	109	<input type="text"/>	<input type="text"/>	<input type="text"/>
M3	109A	<input type="text"/>	<input type="text"/>	<input type="text"/>
M4	109B	<input type="text"/>	<input type="text"/>	<input type="text"/>
M5	109E	<input type="text"/>	<input type="text"/>	<input type="text"/>
M6	109F	<input type="text"/>	<input type="text"/>	<input type="text"/>

PART N: TRANSACTION BETWEEN RELATED COMPANIES

	Amount
N1 Total sales to related companies in Malaysia	N1 <input type="text"/>
N2 Total sales to related companies outside Malaysia	N2 <input type="text"/>
N3 Total purchases from related companies in Malaysia	N3 <input type="text"/>
N4 Total purchases from related companies outside Malaysia	N4 <input type="text"/>
N5 Other payments to related companies in Malaysia	N5 <input type="text"/>
N6 Other payments to related companies outside Malaysia	N6 <input type="text"/>
N7 Loans to related companies in Malaysia	N7 <input type="text"/>
N8 Loans to related companies outside Malaysia	N8 <input type="text"/>
N9 Loans from related companies in Malaysia	N9 <input type="text"/>
N10 Loans from related companies outside Malaysia	N10 <input type="text"/>
N11 Receipts from related companies in Malaysia	N11 <input type="text"/>
N12 Receipts from related companies outside Malaysia	N12 <input type="text"/>

FOR REFERENCE ONLY

Name of Company:

C

.....

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

.....

.....

.....

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

.....

.....

Director II

.....

.....

Director III

.....

.....

P12 Directors' identity card / passport no.

Director I

.....

Director II

.....

Director III

.....

P13 Directors' telephone no.

..... -

..... -

..... -

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

PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF CONTROLLED COMPANY

Q1	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q2	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q3	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q4	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q5	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>

FOR REFERENCE ONLY

Name of Company:

C

.....

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
(To be completed if R2a = 'Yes')

R2c Material difference in arrangement (To be completed if R2a = 'Yes') Yes No

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

R3a Advance Pricing Arrangement Yes No **R3b** Compliance with Advance Pricing Arrangement Yes No
(To be completed if R3a = 'Yes')

R3c Material difference in arrangement (To be completed if R3a = 'Yes') Yes No

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

.....

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

T1 Name of firm

.....

.....

T2 Address of firm

.....

.....

.....

Postcode Town

State

T3 Telephone no.

..... -

T4 Tax agent's approval no.

.....

T5 Business registration no.

.....

T6 e-mail

.....

Signature

.....

Date

..... - -
Day Month Year

DECLARATION

I

.....

.....

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

.....

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 2011 as required under the Income Tax Act 1967.

Signature

.....

Date

..... - -
Day Month Year

Designation

.....

.....

Name of Company:

C

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Please read the following reminder before signing this return form

REMINDER

Please ensure that the tax computation and financial particulars entered in this return form are complete, in order and based on audited accounts. Carefully check all information given before it is furnished to Lembaga Hasil Dalam Negeri Malaysia (LHDNM).

Check to ensure that the following have been done (Tick '✓' in the relevant box):

- Tax computation has been done on the appropriate appendices / working sheets provided and the amounts accurately transferred to this Form C.
- All appendices / working sheets, records and documents are properly kept for examination by LHDNM.
- All information have been clearly filled in the spaces provided.
- The company's name and income tax number are clearly indicated at the top of every page in this return form and relevant appendices / working sheets.
- If there is any balance of tax payable, payment must be made according to the following:

Payment can be made as follows:

- (a) Bank - Counters of **CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), EON Bank and Affin Bank Berhad (ABB)** by using the bank payment slip.
- **PBB, Maybank, EON Bank, Citibank** internet banking and **Maybank** phone banking.
- Auto Teller Machine (ATM) of **PBB and Maybank**.
- (b) 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.
 - Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
 - **Payment by CHEQUE / MONEY ORDER / POSTAL ORDER / BANK DRAFT must be separately remitted to LHDNM at the following address.**
 - **Payment by CASH must not be sent by post.**
- (c) 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

REMITTANCE SLIP FOR FORM C



REMITTANCE SLIP

CP207 [Pin. 1/2011]

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. 1/2011]

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**

1. Payment can be made as follows:
 - 1.1 Bank
 - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)**, **EON Bank** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **PBB, Maybank, EON 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**

2. Payment can be made as follows:
 - 1.1 Bank
 - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)**, **EON Bank** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **PBB, Maybank, EON 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.