



SELF ASSESSMENT SYSTEM

EXPLANATORY NOTES PT 2022

Limited Liability Partnership

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TOGETHER WE DEVELOP THE NATION

This Explanatory Notes is provided to assist a limited liability partnership in completing the Form PT for Year of Assessment 2022. Please read this notes with care so that the return form and the declarations made therein for Year of Assessment 2022 are true, complete and correct. Public Ruling No. 5/2015 regarding the taxation of limited liability partnership is available at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <https://www.hasil.gov.my>.

Further guidance for filling in each item, worksheet and appendix for Form PT can be referred to the guide of the same item in the Company Return Form Guidebook.

All working sheets, records and documents need not be enclosed when submitting the Form PT EXCEPT for the purpose of tax refund, in which case the following working sheet(s) required to be submitted:

- (i) Appendix B2 (Company Return Form Guidebook) pertaining to the claim for section 110 tax deduction (others); and
- (ii) Appendix B3 / B4 (Company Return Form Guidebook) (if relevant) relating to tax deducted in the foreign country.

All records, documents, and working sheets used in the computation must be kept for a period of seven (7) years after the end of the year in which the return is furnished to the Director General of Inland Revenue, for future reference and inspection if required.

Please complete all relevant items in **BLOCK LETTERS** and use **black** ink pen. Leave the item(s) blank if not relevant. Ensure the information entered is CORRECT and COMPLETE. Amounts for items from B2 to B10 require the indication of *sen*. Amounts in other parts need to be indicated in *ringgit* only.

Example: Total Chargeable Income (item B1) RM 2,180,246.65
 Tax Payable (item B7) RM 523,259.04

B1	TOTAL CHARGEABLE INCOME	2,180,246
B7	TAX PAYABLE	523,259.04

BASIC PARTICULARS

Item	Subject	Explanation
1.	Name of limited liability partnership	Name of Limited Liability Partnership (LLP) as registered with the Companies Commission of Malaysia.
2.	Income tax no.	Enter the income tax reference number of the LLP. Example: PT 2012345621 PT 2 0 1 2 3 4 5 6 2 1
3.	Reference no. (Registration no.)	Number as registered with the Companies Commission of Malaysia.
4.	Employer's no.	Employer's E reference number. Example: E 202154402 E 2 0 2 1 5 4 4 0 2
5.	Date of commencement of operations	The date on which the LLP commences operations. "Operations" include an activity which consists of: <ul style="list-style-type: none"> ▪ the carrying on of a business; ▪ the making of investments; ▪ both the carrying on of a business and the making of investments; or ▪ the making of investments prior to the commencement of a business or after the cessation of a business.

		If the status of business is dormant (item 10 = 2), the date of commencement of operation need not be completed.																											
6.	Incorporated in Malaysia	If the LLP is incorporated and registered under Malaysian law, enter '1' for 'Yes', or '2' for 'No'.																											
7.	Country of residence	Refer to the country codes on page 29 of this explanatory notes or Appendix E of the Company Return Form Guidebook to determine the country code.																											
8.	Accounting period	Opening and closing date of the LLP's accounting period. Refer to examples in item 9.																											
9.	Basis period	<p>Basis period for the current year of assessment. If the LLP commences operations or changes its closing date of accounts, enter the correct opening and closing date of the basis period in item 9.</p> <p>Example 1: LLP commences operations</p> <p>First accounts : 1.5.2021 hingga 31.3.2022 (11 months) Second accounts : 1.4.2022 hingga 31.3.2023 (12 months)</p> <p>Items 6 and 7 have to be completed as follows:-</p> <table border="1"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>01/05/2021 - 31/03/2022</td> <td>01/05/2021 - 31/03/2022(11 months)</td> </tr> <tr> <td>2023</td> <td>01/04/2022 - 31/03/2023</td> <td>01/04/2022 - 31/03/2023 (12 months)</td> </tr> </tbody> </table> <p>Example 2: LLP newly commences operations</p> <p>First accounts : 1.2.2021 hingga 30.4. 2022 (15 months) Second accounts: 1.5. 2022 hingga 30.4. 2023 (12 months)</p> <p>Complete items 6 and 7 as follows:-</p> <table border="1"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>01/02/2021 - 30/04/2022</td> <td>01/02/2021 - 30/04/2022 (15 months)</td> </tr> <tr> <td>2023</td> <td>01/05/2022 - 30/04/2023</td> <td>01/05/2022 - 30/04/2023 (12 months)</td> </tr> </tbody> </table> <p>Example 3: Change of accounting period</p> <p>Existing accounts : 1.3.2020 hingga 28.02.2021 (12 months) Subsequent accounts : 1.3.2021 hingga 31.12.2021 (10 months) 1.1.2022 hingga 31.12.2022 (12 months)</p> <p>Items 6 and 7 have to be completed as follows:-</p> <table border="1"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>01/03/2020 - 28/02/2021</td> <td>01/03/2020 - 28/02/2021 (12 months)</td> </tr> <tr> <td>2022</td> <td>01/03/2021 –31/12/2022</td> <td>01/03/2021 – 31/12/2022 (22 months)</td> </tr> </tbody> </table>	Year of Assessment	Accounting Period	Basis Period	2022	01/05/2021 - 31/03/2022	01/05/2021 - 31/03/2022 (11 months)	2023	01/04/2022 - 31/03/2023	01/04/2022 - 31/03/2023 (12 months)	Year of Assessment	Accounting Period	Basis Period	2022	01/02/2021 - 30/04/2022	01/02/2021 - 30/04/2022 (15 months)	2023	01/05/2022 - 30/04/2023	01/05/2022 - 30/04/2023 (12 months)	Year of Assessment	Accounting Period	Basis Period	2021	01/03/2020 - 28/02/2021	01/03/2020 - 28/02/2021 (12 months)	2022	01/03/2021 –31/12/2022	01/03/2021 – 31/12/2022 (22 months)
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Example 4: Change of accounting period

Existing accounts : 1.7.2020 to 30.6.2021 (12 months)
 Subsequent accounts : 1.7.2021 to 31.5.2023 (23 months)
 1.6.2023 to 31.5.2024 (12 months)

Complete items 6 and 7 as follows:-

Year of Assessment	Accounting Period	Basis Period
2021	01/07/2020 - 30/06/2021	01/07/2020 - 30/06/2021 (12 months)
2022	01/07/2021 - 31/05/2023	01/07/2021 - 30/06/2022 (12 months)
2023		01/07/2022 - 31/05/2023 (11 months)
2024	01/06/2023 - 31/05/2024	01/06/2023 - 31/05/2024 (12 months)

Example 5: Change of accounting period

Existing accounts : Accounting ending on 31 Disember
 Subsequent accounts : 1.1.2021 to 31.5.2021 (5 months)
 1.6.2021 to 31.5.2022 (12 months)

Complete items 6 and 7 as follows:-

Year of Assessment	Accounting Period	Basis Period
2021	01/01/2021 - 31/05/2021	01/01/2021 - 31/05/2021 (5 months)
2022	01/06/2021 - 31/05/2022	01/06/2021 - 31/05/2022 (12 months)

10. Status of business

Enter the status of the business as at the end of the basis period.
 Enter '1' if the LLP is in operation.
 Enter '2' for **dormant** * if the LLP:

- has never commenced operations since the date of its incorporation; or
- has previously been in operation or carried on business but has now ceased operations or business

Enter '3' if the LLP is in the process of winding up.

* **Note:**
 An LLP is not considered as dormant if it owns shares, real properties, fixed deposits and other similar investments; including income such as rents, interest, etc (if any) received by virtue of the mentioned ownership.

11. Limited liability partnership with capital contribution not exceeding RM2.5 million at the beginning of the basis period and gross income from all business sources not exceeding RM50 million

Enter '1' for 'Yes' if the LLP is resident (item 7 = 'MY') and incorporated in Malaysia (item 6 = '1') has:-

- a total capital contribution (whether in cash or in kind) not exceeding RM2.5 million at the beginning of the basis period; and
- gross income from all business sources not exceeding RM50 million for the basis period for the relevant year of assessment

and fulfilled other requirements under paragraphs 2E and 2F of Schedule 1 of Income Tax Act 1967 (ITA 1967). Only an LLP which has complied with the above conditions is entitled to enjoy special tax rate as mentioned in paragraph 2D Schedule 1 of the Act.

Please refer to Practice Note No. 4/2020 - Clarification On Determining The Gross Income From Business Sources Of Not More Than RM50 Millions Of

A Company Or Limited Liability Partnership at the LHDNM Official Portal, <https://www.hasil.gov.my>.
Enter '2' for 'No' if the LLP did not fulfil the above conditions.

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Item	Subject	Explanation																																																																
A1	Aggregate statutory income from sources of business(es) and partnership(s) in Malaysia	<p>Enter the required information in the appendix of item A1. Amount [Total (I) plus Total (II)] from the Summary Of Statutory Income From sources of Business(es) and Partnership(s) in Malaysia</p> <table border="1"> <thead> <tr> <th colspan="4">SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA</th> </tr> <tr> <th colspan="4">PART I: BUSINESS</th> </tr> <tr> <th>No.</th> <th>Business Identification</th> <th>Business Code</th> <th>Statutory Income (RM)</th> </tr> </thead> <tbody> <tr> <td>i)</td> <td>Business 1</td> <td></td> <td></td> </tr> <tr> <td>ii)</td> <td>Business 2</td> <td></td> <td></td> </tr> <tr> <td>iii)</td> <td>Business 3</td> <td></td> <td></td> </tr> <tr> <td>iv)</td> <td>Business 4</td> <td></td> <td></td> </tr> <tr> <td>v)</td> <td>Business 5 + 6 and so forth</td> <td></td> <td></td> </tr> <tr> <td colspan="3">TOTAL: (I)</td> <td></td> </tr> <tr> <th colspan="4">PART II: PARTNERSHIP</th> </tr> <tr> <th>No.</th> <th>Partnership Identification</th> <th>Income Tax No.</th> <th>Statutory Income (RM)</th> </tr> <tr> <td>i)</td> <td>Partnership 1</td> <td>D</td> <td></td> </tr> <tr> <td>ii)</td> <td>Partnership 2</td> <td>D</td> <td></td> </tr> <tr> <td>iii)</td> <td>Partnership 3 + 4 and so forth</td> <td>D</td> <td></td> </tr> <tr> <td colspan="3">TOTAL: (II)</td> <td></td> </tr> <tr> <td colspan="4">AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA (I + II)</td> </tr> </tbody> </table> <p>Further explanation is in Part II of the Company Return Form Guidebook.</p>	SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA				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			TOTAL: (I)				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		TOTAL: (II)				AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA (I + II)			
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A2	Aggregate statutory income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022	<p>Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax. Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.</p> <p>This item must be filled in by a resident LLP that remits business and / or partnership income from sources outside Malaysia to Malaysia effective from 1 July 2022.</p> <p>Enter the required information in the appendix of column A2. Amount [Total (I) plus Total (II)] from the Summary Of Statutory Income From Sources Of Businesses and Partnerships Outside Malaysia received in Malaysia.</p>																																																																

SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)					
PART I: BUSINESS					
No.	Business Identification	Business Code	Country <i>(Use country code)</i>	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
i)	Business 1				
ii)	Business 2				
iii)	Business 3				
iv)	Business 4				
v)	Business 5 + 6 and so forth				
TOTAL: (I)					
PART II: PARTNERSHIP					
No.	Partnership Identification	Business Code	Country <i>(Use country code)</i>	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
i)	Partnership 1				
ii)	Partnership 2				
iii)	Partnership 3 + 4 and so forth				
TOTAL: (II)					
AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA (I + II)					

Business Code
Business code for the relevant business is obtainable in Appendix G. Enter the business code according to the type of business conducted outside Malaysia.

Amount Of Tax Charged In The Country Of Origin (RM)
Fill in the amount of tax charged in the country of origin where the income is derived. The LLP must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.
Use the foreign currency exchange rate base on the date of remittance of income is made to fill in this item.

Statutory Income
Determine the amount of statutory income from the source of business income outside Malaysia remitted to Malaysia.
Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.

A3	AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS	A1 plus A2.
A4	Business losses brought forward	<ul style="list-style-type: none"> Business losses suffered in previous year(s) of assessment brought forward to the current year to be set off against business income. The amount in A4 is restricted to the amount in A3. If the amount in A4 exceeds the amount in A3, enter the amount as per A3 in this item. For partnerships and companies which convert to LLP, subsection 44(5E) of ITA 1967 provides for losses not fully absorbed to be carried to the relevant LLP. Enter '0' if there is no loss brought forward.
A5	TOTAL	A3 minus A4

A6

Aggregate of other statutory income from sources in Malaysia

Enter the required information in the appendix of item A6. Other statutory income from sources in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income.

OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA			
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
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (vii)]			.00

Aggregate amount of statutory income from other sources [Total of items from (i) to (vii)].

- Dividends - Amount C from Working Sheet HK-C14 (Company Return From Guidebook)
- Interest & Discounts - Amount C from Working Sheet HK-C15 (Company Return From Guidebook)
- Rents - Amount C from Working Sheet HK-C16 (Company Return From Guidebook)
 - 1) Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U. (A) 479/2021
 - Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.
 - Conditions of eligibility:
 - a) The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of April 2020 until June 2022;
 - b) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];
 - c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;
 - d) a confirmation made by the –
 - i) landlord stating the amount of reduction of rental given; and
 - ii) small and medium enterprise stating the receipt of reduction of rental; and
 - e) certificate by the SME Corp. Malaysia confirming the status of the small and medium enterprise.
 - Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16 to claim the special deduction. The computation must be properly kept for examination.
 - 2) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021
 - Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to **other than** small

and medium enterprise tenants.

- Conditions of eligibility:
 - a) The rental reduction shall be at least 30% of the rate of monthly rental charged for the month of January 2021 until June 2022;
 - b) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];
 - c) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;
 - d) a confirmation made by the –
 - i) landlord stating the amount of reduction of rental given; and
 - ii) tenant stating the receipt of reduction of rental; and
- Use Working Sheet HK-C16B to make the claim and transfer the eligible amount to HK-C16 to claim the special deduction. The computation must be properly kept for examination.
- Royalties - Amount F from Working Sheet HK-C15 (Company Return From Guidebook)
- Other income - Taxable income other than those listed from items (i) to (vi).

The computation must be properly kept for examination.

A7 Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022

Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax.

Enter the required information in the appendix of column A7. Other statutory income from sources outside Malaysia received in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income.

OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 7 = MY)					
No.	Country	Received From Related Entity(ies)	Type of Income *	Amount Of Tax Charged In The Country Of Origin	Statutory Income
	<i>(Use country code)</i>	<i>(Enter: 1 = Yes 2 = No)</i>		(RM)	(RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA					

Determine the amount of other statutory income from sources outside Malaysia remitted to Malaysia.

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia, tax payer is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967.

		<p>Use the foreign currency exchange rate base on the date of remittance of income is made to fill in the column of Amount Of Tax Charged In The Country Of Origin.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.</p> <p>Total the aggregate amount of other statutory income from sources outside Malaysia received in Malaysia effective from 1 July 2022 [Total items (i) to (v)].</p>																																																					
A8	AGGREGATE STATUTORY INCOME FROM OTHER SOURCES	A6 plus A7.																																																					
A9	AGGREGATE INCOME	A5 plus A8.																																																					
A10	Current year business losses	<p>Use the relevant working sheet to compute the adjusted loss.</p> <p>Computation of Adjusted business loss shall be based on the format in Appendix A1 / A2 / A3, which can be referred in the Company Return Form Guidebook. If the LLP has more than more than one business, add all the adjusted losses and enter the amount in the relevant working sheet.</p> <p>The amount in A10 is restricted to the amount in A9.</p> <p>If the amount in A10 exceeds the amount in A9, enter amount A9 in this item.</p> <p>Transfer the amount from item A10 (loss to be absorbed) to the relevant working sheet.</p>																																																					
A11	Approved donations / gifts / contributions	<p>Enter the required information in the appendix of item A7. Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required.</p> <table border="1" data-bbox="529 1377 1516 1653"> <thead> <tr> <th colspan="5">APPROVED DONATIONS / GIFTS / CONTRIBUTIONS</th> </tr> <tr> <th>No.</th> <th>Type of Donation / Gift / Contribution</th> <th>RM</th> <th></th> <th>RM</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Gift of money to the Government / State Government / local authority</td> <td></td> <td></td> <td>.00</td> </tr> <tr> <td>(ii)(a)</td> <td>Gift of money to approved institutions / organisations / funds</td> <td>RM</td> <td>.00</td> <td rowspan="3">} Restricted to 10% of A9 (ii)</td> </tr> <tr> <td>(ii)(b)</td> <td>Gift of money for any sports activity approved by the Minister of Finance</td> <td>RM</td> <td>.00</td> </tr> <tr> <td>(ii)(c)</td> <td>Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance</td> <td>RM</td> <td>.00</td> </tr> <tr> <td>(ii)(d)</td> <td>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</td> <td>RM</td> <td>.00</td> <td></td> </tr> <tr> <td>(iii)</td> <td>Gift of artifacts / manuscripts / paintings to the Government or State Government</td> <td></td> <td></td> <td>.00</td> </tr> <tr> <td>(iv)</td> <td>Gift of money for the provision of library facilities or to libraries</td> <td></td> <td>Restricted to RM20,000</td> <td>.00</td> </tr> <tr> <td>(v)</td> <td>Gift of paintings to the National Art Gallery or any state art gallery</td> <td></td> <td></td> <td>.00</td> </tr> <tr> <td colspan="4">TOTAL [(i) to (v)]</td> <td>.00</td> </tr> </tbody> </table> <p>Gift of money to the Government, State Government or local authority. Subsection 44(6) of ITA 1967</p> <p>Gift of money to institutions / organisations / funds approved by the Director General of Inland Revenue. Subsection 44(6) and proviso, ITA 1967</p> <p>Gift of money for any sports activity approved by the Minister of Finance. Subsection 44(11B) and proviso, ITA 1967</p> <p>Gift of money or cost of contribution in kind for</p> <p style="text-align: right;">} Restricted to 10% of A9</p>	APPROVED DONATIONS / GIFTS / CONTRIBUTIONS					No.	Type of Donation / Gift / Contribution	RM		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 A9 (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 <i>wakaf</i> 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
APPROVED DONATIONS / GIFTS / CONTRIBUTIONS																																																							
No.	Type of Donation / Gift / Contribution	RM		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 A9 (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 <i>wakaf</i> 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																																																			

		<p>any project of national interest approved by the Minister of Finance.</p> <p>Subsection 44(11C) and proviso, ITA 1967</p> <p>Gift of money in the form of:-</p> <p>a) <i>wakaf</i> made to any appropriate religious authority established under any written law, body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive <i>wakaf</i>; or</p> <p>b) endowment made to a public university. The <i>wakaf</i> or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.</p> <p>Meaning of ‘public university’: A higher educational institution having the status of a university established under the Universities and University Colleges Act 1971 (Act 30) and the Universiti Teknologi MARA established under the Universiti Teknologi MARA Act 1976 (Act 173).</p> <p>The appropriate religious authority, body or public university must be approved by the Director General of Inland Revenue for the purpose of subsection 44(11D).</p> <p>Subsection 44(11D) and proviso, ITA 1967</p>	<p>Restricted to 10% of A9</p>
	<p>Gift of artefacts, manuscripts or paintings to the Government or State Government based on the value determined by the Department of Museums Malaysia the National Archives.</p> <p>Subsection 44(6A) of ITA 1967</p>		
	<p>Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim for the same expenses is not made under paragraph 34(6)(g) of ITA 1967 in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967</p>		
	<p>Gift of paintings to the National Art Galler or any state art gallery based on the value determined by the National Art Gallery or any state art gallery</p> <p>Subsection 44(11)) of ITA 1967</p>		
A12	<i>Zakat perniagaan</i>	Refer to subsection 44(11A) of ITA 1967 on the eligibility to claim. Amount eligible for claim is restricted to 2.5% of the aggregate income in A9.	
A13	CHARGEABLE INCOME	A9 minus (A10 to A12) Enter ‘0’ if the computed value is negative.	
A14	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022	<p>Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax.</p> <p>Malaysian residents who remit the income from outside Malaysia to Malaysia during the period 1.1.2022 to 30.6.2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. After 30.6.2022, the</p>	

normal tax rate under the ITA 1967 is applicable.

Enter the required information in the appendix of column A20. Type of income from sources outside Malaysia received in Malaysia includes the income of business, partnership, dividends, interest, discounts, rents, royalties, premiums and other income.

INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [IF 7 = MY]					
No.	Country <i>(Use country code)</i>	Received From Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount Of Tax Charged In The Country Of Origin <i>(RM)</i>	Gross amount of income remitted <i>(RM)</i>
(i)					
(ii)					
(iii)					
(iv)					
(v)					
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA					

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia, tax payer is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967.

Use the foreign currency exchange rate base on the date of remittance of income is made to fill in the column of Amount Of Tax Charged In The Country Of Origin.

Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.

Refer to paragraph 6(1)(p), Part XX, Schedule of the 1 ITA 1967 and special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia will be published on the IRBM Official Portal.

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX

Item	Subject	Explanation						
B1	TOTAL CHARGEABLE INCOME	Total chargeable income is the total of amounts from items A13 to A14. Enter '0' if the LLP does not have any chargeable income.						
B2a	Rate of 17%	Amount of chargeable income subject to tax at the rate of 17% (refer to Schedule 1 of ITA 1967). If the LLP fulfils the conditions stated in item 6, item 7 and item 11 the amount of chargeable income eligible to enjoy the rate of 17% is as follows: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Chargeable Income (RM)</th> <th>Income Tax Rates</th> </tr> </thead> <tbody> <tr> <td>For the first 600,000</td> <td>17%</td> </tr> <tr> <td>For the amount exceeding 600,000</td> <td>24%</td> </tr> </tbody> </table>	Chargeable Income (RM)	Income Tax Rates	For the first 600,000	17%	For the amount exceeding 600,000	24%
Chargeable Income (RM)	Income Tax Rates							
For the first 600,000	17%							
For the amount exceeding 600,000	24%							
B2b	Rate of 24%	Amount of chargeable income subject to tax at the rate of 24% (refer to Schedule 1 of ITA 1967).						
B2c	Rate of 3%	Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 subject to tax at the rate of 3% (refer to Schedule 1 of ITA 1967). Amount from A14.						
B2d – B2e	Other rates	Amount of chargeable income subject to tax at rates other than those stated in item B2a, B2b and item B2c (refer to the Double Taxation Agreement in Appendix F of the Company Return Form Guidebook).						

B3	TOTAL INCOME TAX CHARGED	Total amount of income tax from items B2a to item B2e.																				
B4	Section 6D rebate (up to RM20,000, restricted to B3)	<p>Special rebate for the eligible companies. Rebate can be claimed for a period of three (3) consecutive years of assessment from the first year of assessment the eligible LLP commences operations. The amount of the eligible tax rebate is equivalent to operating expenses or capital expenditure incurred but is limited to RM20,000 for each year of assessment.</p> <p>Eligibility criteria are as follows:</p> <p>a) The LLP must be incorporated or registered in Malaysia;</p> <p>b) The LLP is a resident of Malaysia for tax purposes;</p> <p>c) The LLP must have capital contribution not exceeding RM2.5 million at the beginning of the basis period for the year of assessment the tax rebate claim is made;</p> <p>d) The LLP is not owned directly or indirectly by any company with a paid-up capital in excess of RM2.5 million;</p> <p>e) The gross business income from all sources does not exceed RM50 million in the year of assessment the tax rebate claim is made;</p> <p>f) New LLP incorporated shall commence operations on or after 1 July 2020 but not later than 31 December 2022; and</p> <p>g) Other additional conditions stated in the Income Tax (Conditions for the Grant of Rebate under subsection 6D (4)) Order 2021 [P.U. (A) 504/2021].</p> <p>Failure of the LLP to comply the conditions set for a year of assessment will disqualify the LLP from claiming tax rebate for that year of assessment and subsequent years of assessment.</p> <table border="1"> <thead> <tr> <th>Compliance with conditions (b) and (c)</th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> </tr> </thead> <tbody> <tr> <td>Failure to comply Year 1</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 2</td> <td>✓</td> <td>x</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 3</td> <td>✓</td> <td>✓</td> <td>x</td> </tr> <tr> <td>Failure to comply Year 2 but comply Year 1 and 3</td> <td>✓</td> <td>x</td> <td>x</td> </tr> </tbody> </table> <p>Note:</p> <p>x – eligible for rebate claims ✓ – not eligible for rebate claims</p> <p>If the amount of tax rebate exceeds the amount of tax charged, the excess will be disregarded. This means that the excess rebate will not be refunded or used as a credit to be deducted from the LLP's tax liability for subsequent years of assessment.</p>	Compliance with conditions (b) and (c)	Year 1	Year 2	Year 3	Failure to comply Year 1	x	x	x	Failure to comply Year 2	✓	x	x	Failure to comply Year 3	✓	✓	x	Failure to comply Year 2 but comply Year 1 and 3	✓	x	x
Compliance with conditions (b) and (c)	Year 1	Year 2	Year 3																			
Failure to comply Year 1	x	x	x																			
Failure to comply Year 2	✓	x	x																			
Failure to comply Year 3	✓	✓	x																			
Failure to comply Year 2 but comply Year 1 and 3	✓	x	x																			
B5	TOTAL	B3 minus B4 Enter '0' if the computed value is negative.																				
B6	Section 110 (others)	<p>Section 110 tax deduction (others)</p> <p>Enter the amount of tax deducted (amount B) from Appendix B2 (Company Return Form Guidebook) in this item.</p> <p>Section 110 tax deduction (others) does NOT include payments which are subject to withholding tax under section 107A.</p>																				

Sections 132 and 133		<p>Section 132 tax relief</p> <p>Tax relief in respect of income from sources in Malaysia (item A1 and A6) brought into Malaysia, on which tax has been charged in the country of origin.</p> <p>Refer to Appendix F for countries which have Avoidance of Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.</p> <p>Malaysian residents who remit income from outside Malaysia (item A2, A7 and A14) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded</p>
		<p>Section 133 tax relief</p> <p>Tax relief in respect of income from sources in Malaysia (item A1 and A6) brought into Malaysia, on which tax has been charged in the country of origin.</p> <p>Refer to Appendix F for countries which have Avoidance of Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.</p> <p>Malaysian residents who remit income from outside Malaysia (item A2, A7 and A14) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded</p> <p>The total tax deduction under sections 132 and 133 is restricted to the Total Income Tax Charged (item B3).</p>
B7	TAX PAYABLE	B5 minus B6.
B8	TAX REPAYABLE	<p>B6 minus B5.</p> <p>This item is applicable if the total deduction and relief in item B6 exceeds the amount in item B5. Please furnish Appendices B2 / B3 / B4* (whichever</p>

		<p>is relevant) with the Form PT to:-</p> <p>Lembaga Hasil Dalam Negeri Malaysia Bahagian Pengurusan Rekod & Maklumat Percukaian Jabatan Operasi Cukai Karung Berkunci 00222 43650 Bandar Baru Bangi, Selangor</p> <p>* Appendices B2/ B3/ B4 can be obtained from the Company Return Form Guidebook.</p>
B9	Instalment payments made	Payment of estimated tax payable (CP204) under section 107C which has been paid for the current year of assessment. This payment does not include any payment of arrears in respect of tax for previous years of assessment.
B10	Balance of Tax Payable / Tax Paid in Excess	<p>a) Balance of tax payable : B7 minus B9. b) Tax paid in excess : B9 minus B7.</p> <p>The balance of tax payable must be paid within the stipulated period. Payment can be made via:</p> <p>(i) ByrHASiL at the ByrHASiL LHDNM Portal, https://byrhasil.hasil.gov.my/.</p> <ul style="list-style-type: none"> • 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/. <p>(ii) Appointed banks.</p> <ul style="list-style-type: none"> • Counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), Affin Bank Berhad (ABB), RHB Bank Berhad (RHB), Bank Simpanan Nasional (BSN) and Bank Rakyat by using the bank payment slip. • CIMB, PBB, Maybank, Hong Leong Bank, RHB, BSN and CitiBank Berhad internet banking. • Auto Teller Machine (ATM) of PBB, Maybank & CIMB, PBB Cheque Deposit Machine and CIMB Cash Deposit Machine. <p>(iii) Pos Malaysia Berhad - Counter only.</p> <p>Use payment code '086' and instalment no. '99' when making payment for tax or balance of tax payable.</p>

DECLARATION

This declaration must be made by the compliance officer or partner, if no compliance officer has been appointed by the LLP.

If the return form is not duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to you for information. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.

PART C: CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3

Item	Subject	Explanation
C1a	Particulars of Schedule 3 allowance	Enter the required information in the appendix of item C1a and item C1b.
C1b	Total accelerated capital allowance	<p>This item refers to the accelerated capital allowance (if any) reported together with other Schedule 3 allowances in items C1a. However, only accelerated capital allowance for assets acquired in the basis period with effect from year of assessment 2011 is required to be shown under this item.</p> <p>Accelerated capital allowance in respect of assets acquired prior to</p>

		year of assessment 2011 need not be taken into account.
	Amount absorbed	Accelerated capital allowance absorbed in the current year i.e. the amount of accelerated capital allowance reported in item F in the appendix of item C1a pertaining to assets acquired with effect from year of assessment 2011. The priority of set-off for whichever type of Schedule 3 allowance is the choice of the LLP but the practice must be consistent and records kept
	Balance carried forward	Balance of accelerated capital allowance not absorbed in the current year i.e. the amount of accelerated capital allowance reported in item G in the appendix of item C1a in respect of assets acquired with effect from year of assessment 2011. Enter '0' if none.
C2	Claim for industrial building allowance under subparagraph 42(1) Schedule 3	Enter '1' in the box for 'Yes' if claimed for industrial building allowance under subparagraph 42(1) of Schedule 3. If not claimed or not relevant, enter '2' in the box for 'No'.

PART D: INCENTIVE CLAIM

The Income Tax Act 1967 and the relevant Government Gazette must be referred to determine eligibility before making any claim.
For items D1, D2 and D4, refer to the incentive claim code (Appendix D) in the Company Return Form Guidebook.

Item	Subject	Explanation
D1	Claim for Special Deduction, Further Deduction and Double Deduction	These claims are divided into three (3) categories that is: (1) Special deduction (2) Further deduction (3) Double deduction Select a claim code from the list of incentives provided for the above three categories of claim. Enter the amount as claimed in the calculation of adjusted income in Appendix A1 (item 2.4). For expenditure categorised as 'further deduction', the amount to be entered in this section is the amount of deduction claimed in addition to the original expenditure claimed in the accounts.
D2	Claim for incentive(s) under paragraph 127(3)(b)	Paragraph 127(3)(b) of ITA 1967 Exemption given by the Minister of Finance to any class of persons from complying with any provision of the ITA 1967, either generally or in respect of any income. Select a code from the list of incentives provided for the type of exemption / allowance claimed, and enter the amount. Example 1: NLD Maju PLT claimed incentives under the Income Tax (Exemption) (No.11) Order 2006 [P.U. (A) 112/2006] (Tax exemption on statutory income from business approved by the Minister under special incentive scheme) – Type of incentive: Code 539 Example 2: ZJ Setia PLT claimed incentives under the Income Tax (Exemption) (No.12) Order 2006 [P.U. (A) 113/2006] (Tax exemption on statutory income from business approved by the Minister under special incentive scheme) - Type of incentive: Code 540

		Type of incentives	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Example 1	539	0	5,000	5,000	0
	Example 2	540	10,000	8,000	6,000	12,000

Computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.

Appendices and worksheets provided by LHDNM can be used as a guide for computation and adjustments.

D3	Claim for incentive(s) Under paragraph 127(3A)	<p>Subsection 127(3A) ACP 1967</p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <table border="1"> <thead> <tr> <th>Type of Incentive</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/2021</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>					Type of Incentive	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CPXXXX/2021	0	45,000	45,000	0
Type of Incentive	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward												
CPXXXX/2021	0	45,000	45,000	0												

D4	Claim for incentive(s) under Income Tax Act 1967 / Promotion of Investment Act 1986 other than the incentives in items D1, D2 and D3	<p>From the list of incentives provided, select a code for the type of exemption / allowance claimed, and enter the amount.</p> <p>Computation of incentive and supporting documents should be kept for the future reference / examination by LHDNM, if required.</p> <p>Appendices and worksheets provided by LHDNM can be used as a guide for calculations and adjustments.</p> <p>Example:</p> <p>JJ Usaha PLT received dividends amounting to RM60,000 from other companies. This dividend income is tax exempt under paragraph 12B Schedule 6 of ITA 1967 – Type of incentive : Kod 407</p> <table border="1"> <thead> <tr> <th>Incentive Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>407</td> <td>0</td> <td>60,000</td> <td>60,000</td> <td>0</td> </tr> </tbody> </table>					Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	407	0	60,000	60,000	0
Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward												
407	0	60,000	60,000	0												

PART E: CLAIM FOR LOSSES

This section is for reporting losses of the current year of assessment and prior years of assessment:

- **Current Year Of Assessment Losses**

Current year of assessment business and partnership losses absorbed / surrendered in the current year of assessment and the balance of losses carried forward for deduction in the following year of assessment.

- **Prior Years' Losses ***

Reporting of prior years losses absorbed in the current year shall be made according to the year of assessment in which loss is first incurred and includes the following information:

- ~ Losses are disregarded / absorbed / surrendered until the year of assessment preceding the current year of assessment; and
- ~ Losses disregarded / absorbed in the current year of assessment and balance of losses carried forward to be disregarded / deducted in the following year of assessment.

Note:
With effect from the Year of Assessment 2019, unabsorbed current year losses are only allowed for carrying forward to be absorbed for a maximum period of up to ten (10) consecutive years [Subsection 44(5F)].

Special provision relating to sections 43 and 44

This special provision allows the carrying forward of unabsorbed losses in the Year of Assessment 2018 to be absorbed up to a maximum of 10 years commencing from the Year of Assessment 2019.

Use relevant appendix and working sheet for computation and adjustment of losses. After the computation and adjustment of losses, enter the summary of losses absorbed / disregarded and losses carried forward in Part E (Attachment)

Example Part E (Attachment)

SUMMARY OF LOSSES						
LOSSES OF CURRENT YEAR OF ASSESSMENT						
(a)		(b)			(c)	
Current Year Of Assessment Business And Partnership Losses		Amount Absorbed In The Current Year			Balance Carried Forward (c = a - b)	
LOSSES OF PRIOR YEARS OF ASSESSMENT						
Year Of Assessment In Which Loss Is Incurred	(d) Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT		LOSSES ABSORBED / DISREGARDED CURRENT YEAR OF ASSESSMENT		(j) Balance Carried Forward (j = f - g - h)
		(e) Amount Absorbed (Accumulated)	(f) Balance Unabsorbed (f = d - e)	(g) Amount Disregarded Under Subsection 44(5F)	(h) Amount Absorbed	
2018 & before						
2019						
2020						
2021						

E1	Amount disregarded	Amount (g)
E2	Amount absorbed	Amount (b) plus amount (e) from years of assessment 2018 & before, 2019, 2020 and 2021
E3	Balance carried forward	Amount (c) plus amount (j) from years of assessment 2018 & before, 2019, 2020 and 2021

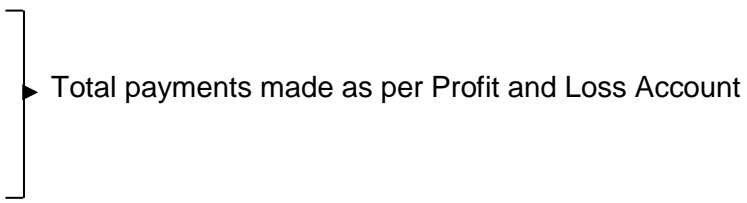
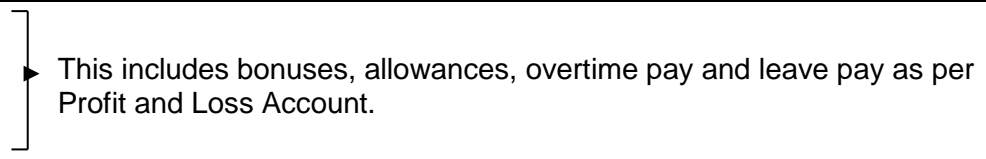
PART F: PARTICULARS OF LIMITED LIABILITY PARTNERSHIP

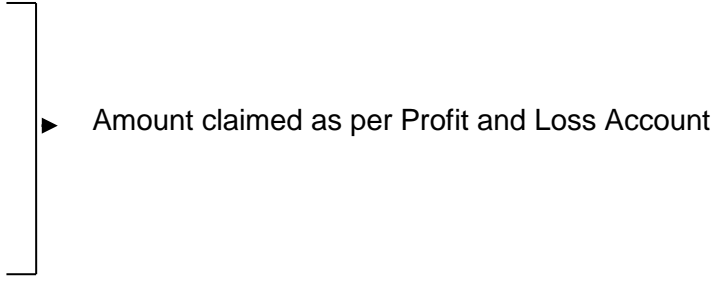
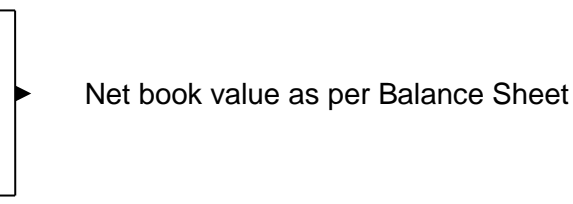
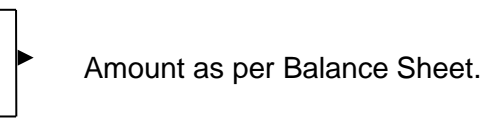
Item	Subject	Explanation
F1	Telephone no	Telephone number of business premise. Please ensure that the information is correct and accurate. This information is for the official use of LHDNM
F2	E-mail	Please ensure that the information given is correct. This information is for the official use of LHDNM only.
F3	Information for refund	
F3a	Method of payment for tax refund	State the code for the method of payment for tax refund in the box provided. This item is compulsory for LLP that have refund in the current year.

Code	Type of Account for Refund
1	Via own account in Malaysia
2	Via DuitNow
3	Via a third party bank account:

		<p>Via own bank account in Malaysia If F3a = 1, also complete items F3b, F3c and F3d to facilitate electronic refund to a bank account in Malaysia via EFT (Electronic Funds Transfer). Please ensure that the information in items F3b, F3c and F3d and other information of the LLP at the bank are correct as reported to LHDNM to avoid rejection of refund via EFT.</p> <p>Via DuitNow If F3a = 2, tax refund will be made using the DuitNow ID registered at the bank of choice. "DuitNow" is a service provided that allows instant money transfer using the recipient's DuitNow ID. For the purpose of repayment through DuitNow, the LLP's DuitNow registration with the bank of choice must be based on SSM registration number. Ensure that the registration number of a LLP registered at the bank of choice is the same as the registration number in the LHDNM record as per item 2 of Basic Particulars.</p> <p>Via a third party bank account: If F3a = 2, 3 or 4, items F3b, F3c and F3d need NOT be completed. For application for refund to a third party account, please submit the application to the branch which handles the LLP income tax file.</p>
F3b	Name of bank	Select the name of the bank from the dropdown list provided
F3c	Bank account no.	Enter the bank account number of the LLP in relation to item F3b.
F3d	Bank identification no.	<p>This item refers to the identification number given by the bank or number used by the account holder [business organisation without a LLP / business registration number due to non-requirement for registration with the Companies Commission of Malaysia]. Please contact the bank to obtain the bank identification number (if any).</p> <p>Other than the name of the bank account holder and bank account number, this number is used by the bank as an additional key for checking and verification for the purpose of refund of tax paid in excess via EFT.</p>
F4	Particulars of partners	<p>Enter the required information in the appendix of item F4.</p> <p>Note:</p> <ul style="list-style-type: none"> • The prefix (for example 'SG') need not be entered for the Income Tax No. in the appendix of item F4. The prefix will be matched by the system. • Complete the particulars of the five (5) most active partners in the LLP. If the LLP has less than 5 partners, complete the particulars of all partners in the LLP. • For a LLP under liquidation, the appendix of item F4 shall be completed with particulars of the last partners in office immediately before the appointment of liquidator / receiver.
F5	Address of limited liability partnership	Enter the required information in the appendix of item F5
F6	Receives income from sources outside Malaysia which is exempted from tax	<p>Enter '1' in the box for 'Yes' if the LLP receives income from sources outside Malaysia which is exempted from tax, and also complete other information as required in the attachment. Refer to Appendix E for the country code. Refer to the notes provided for the relevant columns as a guide to complete the appendix.</p> <p>Enter '2' in the box for 'No' if not relevant.</p>

RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX															
No.	Country	Received From Related Entity(ies)	Type of Income ¹	Tax Paid In The Country Of Origin	Headline Tax Rates In The Country Of Origin ³	Amount Of Tax Charged In The Country Of Origin ⁴	Amount of Income Remitted								
	<i>(Use country code)</i>	<i>(Enter: 1 = Yes 2 = No)</i>		<i>(Enter: 1 = Yes 2 = No²)</i>	(%)	(RM)	(RM)								
(i)															
(ii)															
(iii)															
(iv)															
(v)															
RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX															
<p>Notes:</p> <p>¹ Type of Income: (a) Dividends (b) Capital gains</p> <p>² Tax not paid in the country of origin due to enjoying tax incentives or dividends paid from Capital Gains / Underlying Profit (for companies / LLPs) / tax consolidated regime.</p> <p>³ The headline tax rate in the country of origin refers to the highest corporate tax rate in the country of origin in a year in which the foreign dividend is received in Malaysia. The headline tax rate must be at least 15% to qualify for exemption for dividend income.</p> <p>⁴ The amount of tax charged in the country of origin in respect of the part of income remitted to Malaysia. Use the foreign currency exchange rate on the date of remittance of income is made to fill in this item.</p>															
F7	Subject to interest restriction under section 140C	Enter '1' in the box for 'Yes' if the LLP is subject to interest restriction under section 140C, and also complete the information as required in the following table.													
		<table border="1"> <thead> <tr> <th>Amount of tax - EBITDA</th> <th>Interest expense subject to section 140C</th> <th>Interest expense restricted</th> <th>Balance carried forward</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward				
	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward											
	Enter '2' in the box for 'No' if not relevant / not applicable.														
Amount of tax – EBITDA	<p>Tax Computation - EBITDA refers to the formula as stated in the Income Tax (Restriction On Deductibility Of Interest) Rules 2019 [P.U. (A) 175/2019].</p> <p>Examples on computations can be referred to in the Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967] (only in English version) at the LHDNM Official Portal:</p> <p style="text-align: center;">http://lampiran1.hasil.gov.my/pdf/pdfam/RDIG_05072019.pdf</p> <p style="text-align: center;">or</p> <p style="text-align: center;">Home Page > International > Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967]</p>														
Interest expense subject to section 140C	<p>Interest expense under section 140C is as defined in subsection 140C(3) where 'interest expense' means:</p> <p>a) Interest on all forms of debt; or</p> <p>b) Payments economically equivalent to interest (excluding expenses incurred in connection with the raising of finance)</p> <p>Please refer to paragraphs 3.5, 3.6, 3.7 and 3.9 in the mentioned Guidelines.</p>														
Interest expense restricted	<p>The maximum amount of interest referred to in section 140C of ITA 1967 shall be an amount equal to:</p> $20\% \times \left[\text{Amount of tax-EBITDA from each source consisting of a business} \right]$														

	Balance carried forward	Interest expense which is in excess of the maximum amount of interest shall be allowed to be carried forward and deducted against the adjusted income for subsequent years of assessment subject to the maximum amount of interest for the relevant year notwithstanding that the LLP has no interest expense for any subsequent year of assessment, until the whole amount of that excess has been fully utilized.
F8	Financial particulars of limited liability partnership: Enter the required information in the appendix of Item F7	
	Business code	Enter the business code (refer to Appendix G of the Company Return Form Guidebook) for the main business only. If there is more than one main business, enter the business code for the business with the highest turnover.
	Type of business activity	Specify the type of activity of the business concerned in the box provided.
	Sales or turnover	Total gross income of the main business including accrued income. Enter '0' if no income.
	Opening stock	Opening stock of finished goods as per Trading Account.
	Purchases	Total gross purchases less discounts, returns outwards and rebate
	Cost of production	Cost of production from Manufacturing Account.
	Closing stock	Closing stock of finished goods as per Trading Account.
	Cost of sales	(Opening stock plus Purchases plus Cost of production) less Closing stock. Enter '0' if none.
	GROSS PROFIT / LOSS	Sales / turnover less Cost of sales. Indicate 'X' in the box provided if the value is negative (loss).
	Foreign currency exchange gain	Total foreign currency exchange gain as per Profit and Loss Account.
	Other business income	Total net income from business sources.
	Other income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income / gains and income under subsection 4(f) of ITA 1967.
	Non-taxable profits	This item takes into account unrealized profits, capital gains and non-taxable portion of extraordinary income / gains. This excludes tax exempt income.
	EXPENDITURES	
Interest	Total interest expense including hire-purchase interest and interest on lease.	
Professional, technical, management and legal fees		
Technical fee payments to non-resident recipients		
Contract payments	Amount of contract payments claimed in the Profit and Loss Account. This excludes contract payments classified as cost of sales.	
Non-partners' salaries and wages		
Partners' salaries and wages		
Royalties	Gross amount before deduction of withholding tax.	

Rental / lease	Total paid for rental of premises, land, motor vehicles, equipment, other rental and leases claimed in the Profit and Loss Account.
Maintenance and repairs	 <p>Amount claimed as per Profit and Loss Account</p>
Research and development	
Promotion and advertisement	
Travelling and accomodation	
Foreign currency exchange loss	
Other expenditure	Total of all expenses claimed in the Profit and Loss Account other than those stated above
TOTAL EXPENDITURES	Total expenses as mentioned above (from <i>Interest</i> to <i>Other expenditure</i>).
NET PROFIT / LOSS	Net profit or loss as per Profit and Loss Account. Indicate 'X' if the value is negative
Non-allowable expenses	Total expenses NOT allowed in the computation of income tax under existing tax regulations and tax treatment.
FIXED ASSETS	
Motor vehicles	 <p>Net book value as per Balance Sheet</p>
Plant and machinery	
Land and buildings	
Other fixed assets	
TOTAL FIXED ASSETS	The sum of all the fixed assets as mentioned above (from <i>Motor vehicles</i> to <i>Other fixed assets</i>).
Total cost of fixed assets acquired in the basis period	Only the total cost of fixed assets acquired in the basis period is taken into account in this item. If the fixed asses is acquired through hire-purchase or finance lease, state the principal amount paid only.
Investments	Cost of investments and fixed deposits.
CURRENT ASSSETS	
Trade debtors	Trade debtors as per Balance Sheet
Other debtors	Other debtors as per Balance Sheet but does not include loans to partners.
Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.
Loans to partners	 <p>Amount as per Balance Sheet.</p>
Cash in hand and cash at bank	
Other current assets	Current assets other than as mentioned above.
TOTAL CURRENT ASSETS	Total of current assets as mentioned above (from <i>Trade debtors</i> to <i>Other current assets</i>).
TOTAL ASSETS	Total Fixed Assets plus Investments plus Total Current Assets.
LIABILITIES AND OWNERS' EQUITY	
CURRENT LIABILITIES:	
Loans and overdrafts	Short-term such as bank overdrafts, banker's acceptance, trust receipts and

		so forth.
	Trade creditors	Total amount from the purchase of merchandise and receipt of services.
	Other creditors	Creditors other than trade creditors and loans from partners.
	Loans from partners	In the form of loans and advances as per Balance Sheet.
	Other current liabilities	Current liabilities other than as mentioned above.
	TOTAL CURRENT LIABILITIES	The total amount of all current liabilities as mentioned above (from <i>Loans and overdrafts</i> to <i>Other current liabilities</i>).
	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.
	TOTAL LIABILITIES	Total Current Liabilities plus Long-term liabilities.
	Capital contributions	Amount of capital contributions paid.
	Profit and loss appropriation account	Balance in the Profit and Loss Appropriation Account including retained profits as per Balance Sheet.
	Reserve account	This includes all reserve accounts except retained profits.
	TOTAL CAPITAL	Sum of Capital contributions to Reserve account.
	TOTAL LIABILITIES AND CAPITAL	Total Liabilities plus Total Equity.
F9	Made payments to Labuan entity(ies) which are exempted from the provisions of subsection 39(1)(r)	<p>If the LLP makes a payment that is exempted from the provisions of paragraph 39(1)(r) to a Labuan entity, fill in '1' in the box for 'Yes' and also complete the information as required in the appendix provided.</p> <p>Enter '2' in the box for 'No' if no payment is made to the Labuan entity that is exempt from the provisions of paragraph 39(1)(r) or is not applicable.</p> <p>For more information, refer to:</p> <ul style="list-style-type: none"> ~ Exemption of Malaysian residents from the provisions of paragraph 39(1)(r) under the Income Tax (Exemption) (No. 11) Order 2021 [P.U. (A) 425/2021]; ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 (Amendment) 2020 [P.U.(A) 376/2020]; and ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 [P.U.(A) 375/2018].

PART G:		OTHER PARTICULARS
G1	Chargeable income of preceeding year not declared (if any)	<p>Enter the type of income, year of assessment and amount in the boxes provided.</p> <p>Use Working Sheet HK-J (Company Return Form Guidebook) to declare this income and retain the relevant tax computation for examination.</p>
G2	Made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F	<p>Enter '1' in the box for 'Yes' if the LLP made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F.</p> <p>Enter '2' in the box for 'No' if not relevant.</p> <p>Working Sheet HK-M can be used as a guide for record-keeping.</p> <p>Types of withholding tax are as follows:</p>

		<p>Withholding tax under section 107A Amount paid to the non-resident contractor for services under the contract.</p> <p>Withholding tax rate: 10% on the gross amount [paragraph 107A(1)(a)] <i>Add</i> 3% on the gross amount [paragraph 107A(1)(b)] (Regulations and procedures regarding its remittance to the Collections Unit / Branch of LHDNM has to be complied).</p>
		<p>Withholding tax under section 109 Interest or royalties paid to a non-resident.</p> <p>Tax rate as in Part II Schedule 1 of ITA 1967 Interest - 15% on the gross amount Royalties - 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F of the Company Return Form Guidebook).</p>
		<p>Withholding tax under section 109A Payments made to public entertainers for services rendered in Malaysia. The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.</p>
		<p>Withholding tax under section 109B Special classes of payment under section 4A of ITA 1967 made to non-resident persons. The tax rate stipulated in Part V Schedule 1 of ITA 1967 is 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F of the Company Return Form Guidebook).</p>
		<p>Withholding tax under section 109F Payments made to non-resident persons. Tax rate as in Part XIII Schedule 1 of ITA 1967 is 10% on the gross amount of gains or profits falling under paragraph 4(f) which is derived from Malaysia.</p>
G3a	Disposal of assets under the Real Property Gains Tax Act 1976?	Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' for ('Yes') if there is disposal of asset and also complete item G3b. Enter '2' for ('No') if not applicable.
G3b	Disposal declared to LHDNM	Enter '1' ('Yes') if the disposal has been declared to LHDNM or '2' ('No') if not. If not yet declared, contact the LHDNM branch which handles the disposer's income tax file. Further details are available at the LHDNM Official Portal, http://www.hasil.gov.my .
G4a	Carry on e-Commerce	Enter '1' in the box for 'Yes' if the LLP sells any goods or renders any service online. If 'Yes', also complete item G4b. Enter '2' if the LLP does not carry on any e-Commerce business, or not relevant. A LLP is considered to be engaged in e-commerce business if the business operations are included in the e-commerce business model as in the table below. This business model is a general guide for taxpayers.

e-Commerce Business Model	Descriptions	Examples
1. Perform transactions for the sale of goods or services through online.	<p>Sales transaction on goods and services performed online that fulfilled the following criteria:</p> <ul style="list-style-type: none"> a. Using electronic / internet network for the purpose of making and receiving orders; b. Payment and delivery of goods or services can be done online or offline. 	<ul style="list-style-type: none"> a. Business that use: <ul style="list-style-type: none"> i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram and etc; ii. e-Commerce Platform e.g.: Lazada, Shopee, Zalora, e-Bay, and etc; iii. e-Commerce website; iv. Other mediums that not mentioned above. b. Online service providers / consultations such as online learning, health consultations and lifestyle, ebook services and others. (e.g.: www.doctoroncall.com.my/).
2. App stores / play stores / website	<ul style="list-style-type: none"> a. Provider of Apps Store / Play Store / website that enable the user to subscribe, place order or generate income through the online platform. b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online. 	<ul style="list-style-type: none"> a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc. b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.

		<p>3. Online advertising</p>	<p>Using the Internet as an advertising medium for promoting products or services to customers.</p>	<p>a. Advertisers and search engine ads e.g.: Google AdSense, Facebook Ads, Blog, Instagram Ads, and etc.</p> <p>b. Users that generate income through the online platform e.g.: Youtube, Tik Tok, Facebook, Instagram paid review, online games, and etc</p>
		<p>4. Cloud computing</p>	<p>Provision of standardised, configurable, ondemand, online computer services which can include computing, storage, software, data management, using shared physical and virtual resources. Users can access the services using various types of device provided that they have internet connection</p>	<p>a. Infrastructure-as-a-service e.g.: Amazon Web Services, Windows Azure, Google Compute Engine, Rackspace Open Cloud IBM SmartCloud Enterprise and etc.</p> <p>b. Platform-as-a-service e.g.: Window Azure, Google App Engine, Force.com and etc.</p> <p>c. Content-as-a-service e.g.: Spotify, Netflix and etc..</p> <p>d. Data-as-a-service e.g.: BrightPlanet DaaS Platform, ATTOM Daas Platform, Third Eye Data, ScaleFocus, ScienceSoft and etc.</p> <p>e. Software-as-a-service e.g.: Microsoft 365, Google Workspace, Adobe Cretaive Cloud and etc.</p>

		<p>5. Payment services</p> <p>Providers of online payment services that involve online transactions by buyers and sellers.</p> <p>Online payment platform providers such as MOLPay, Ipay88, Boost and etc.</p>
		<p>6. Digital currency / token</p> <p>Selling, buying or mining or digital tokens.</p> <p>Digital currency e.g.: Bitcoin, Ripple, Ethareum, and etc.</p>
		<p>For more information, please refer to the Guidelines on Taxation of Electronic Commerce Transactions dated 13th May 2019 that is accessible on the Official Website of LHDNM, https://www.hasil.gov.my.</p>
G4b	Website / social media address	Referring to the address of the website / social media that is used to conduct the business (if any).
G5a	Subject to Income Tax (Country-by-Country Reporting) Rules 2016	<p>Enter '1' if the LLP is the constituent entity of MNE group subject to Income Tax (Country-by-Country Reporting) Rules 2016 and the Income Tax (County-by-Country Reporting) (Amendment) Rules 2017.</p> <p>Enter '2' for 'No' if not applicable</p> <p>If G5a = '1' ('Yes'), also complete item G5b.</p> <p>Constituent entity means:</p> <p>a) Any separate business unit of MNE group that is included in the consolidated financial statements of the MNE group or would be so included if equity interests in such business unit were traded on a public securities exchange;</p> <p>b) Any separate business unit that is excluded solely on grounds of size or materiality from the MNE group's consolidated financial statements;</p> <p>c) Any permanent establishment of any separate business unit of the MNE group mentioned in paragraph (a) or (b), provided that the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes.</p> <p>For further information, please refer to:</p> <p>~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-to-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017).</p> <p>~ Law and regulations and guidelines related CbCR reporting at LHDNM Official Portal:</p> <p>https://www.hasil.gov.my > <i>International</i></p>
G5b	Subject as a reporting entity / non-reporting entity	<p>Any constituent entity of a MNE group subject to subparagraph 6(1) or subparagraph 6(2) of the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) Rules 2017 shall inform the identity and tax residence of the reporting entity.</p> <p>Enter '1' if the LLP is the constituent entity and subject as a reporting entity, then complete the required information in the appendix provided.</p> <p>Enter '2' if the LLP is a non-reporting entity and then complete the required information in the appendix provided.</p> <p>Reporting entity refers to ultimate holding entity or surrogate holding entity. Non-reporting entity refers to a constituent entity of an MNE Group resident in Malaysia or a permanent establishment in Malaysia which is not a reporting entity.</p>

		<p>For further information, please refer to:</p> <ul style="list-style-type: none"> ~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-to-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017). ~ Law and regulations and guidelines related CbCR reporting at LHDNM Official Portal: <p style="text-align: center;"><i>https://www.hasil.gov.my > International</i></p>																
	<p>Notification as a reporting entity, If G5b = 1</p>	<p>Notification as a reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016. Fill in the required information in the appendix of item G5b_1</p> <table border="1" data-bbox="528 499 1525 1641"> <tr> <td data-bbox="528 499 815 573">Name of limited liability partnership</td> <td data-bbox="815 499 1525 573">Name of limited liability partnership as per item 1 of Basic Particulars</td> </tr> <tr> <td data-bbox="528 573 815 647">Reference no. (Registration no.)</td> <td data-bbox="815 573 1525 647">Reference no. (Registration no.) as per item 2 of Basic Particulars.</td> </tr> <tr> <td data-bbox="528 647 815 698">Income tax no.</td> <td data-bbox="815 647 1525 698">Income tax no. as per item 3 of Basic Particulars.</td> </tr> <tr> <td data-bbox="528 698 815 801">CbCR e-mail address</td> <td data-bbox="815 698 1525 801">CbCR Group e-mail address used to register in the Hasil International Data Exchange Facility (HiDEF) Portal.</td> </tr> <tr> <td data-bbox="528 801 815 1357">Name of MNE Group</td> <td data-bbox="815 801 1525 1357">Name of the MNE Group (if any). MNE Group means a collection of enterprises related through ownership or control such that it is required to prepare consolidated financial statements for financial reporting purposes under the applicable accounting principles or would be so required if equity interest in any of its enterprises were traded on a public securities exchange which includes— a) two or more enterprises the tax residence for which is in different jurisdictions; or b) an enterprise that is resident in Malaysia and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, or is resident in another jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in Malaysia;</td> </tr> <tr> <td data-bbox="528 1357 815 1433">Accounting period</td> <td data-bbox="815 1357 1525 1433">Opening and closing date of the reporting entity's accounting period.</td> </tr> <tr> <td data-bbox="528 1433 815 1536">Number of constituent entities in Malaysia</td> <td data-bbox="815 1433 1525 1536">Total number of constituent entities resident in Malaysia.</td> </tr> <tr> <td data-bbox="528 1536 815 1641">Number of constituent entities outside Malaysia</td> <td data-bbox="815 1536 1525 1641">Total number of constituent entities resident outside Malaysia.</td> </tr> </table>	Name of limited liability partnership	Name of limited liability partnership as per item 1 of Basic Particulars	Reference no. (Registration no.)	Reference no. (Registration no.) as per item 2 of Basic Particulars.	Income tax no.	Income tax no. as per item 3 of Basic Particulars.	CbCR e-mail address	CbCR Group e-mail address used to register in the Hasil International Data Exchange Facility (HiDEF) Portal.	Name of MNE Group	Name of the MNE Group (if any). MNE Group means a collection of enterprises related through ownership or control such that it is required to prepare consolidated financial statements for financial reporting purposes under the applicable accounting principles or would be so required if equity interest in any of its enterprises were traded on a public securities exchange which includes— a) two or more enterprises the tax residence for which is in different jurisdictions; or b) an enterprise that is resident in Malaysia and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, or is resident in another jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in Malaysia;	Accounting period	Opening and closing date of the reporting entity's accounting period.	Number of constituent entities in Malaysia	Total number of constituent entities resident in Malaysia.	Number of constituent entities outside Malaysia	Total number of constituent entities resident outside Malaysia.
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Number of constituent entities outside Malaysia	Total number of constituent entities resident outside Malaysia.																	
	<p>Notification as a non-reporting entity, If G5b = 2</p>	<p>Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016. Fill in the required information in the appendix of item G5b_2</p> <table border="1" data-bbox="528 1789 1525 2134"> <tr> <td data-bbox="528 1789 815 1863">Name of limited liability partnership</td> <td data-bbox="815 1789 1525 1863">Name of limited liability partnership as per item 1 of Basic Particulars.</td> </tr> <tr> <td data-bbox="528 1863 815 1937">Reference no. (Registration no.)</td> <td data-bbox="815 1863 1525 1937">Reference no. (Registration no.) as per item 2 of Basic Particulars.</td> </tr> <tr> <td data-bbox="528 1937 815 1989">Income tax no.</td> <td data-bbox="815 1937 1525 1989">Income tax no. as per item 3 of Basic Particulars.</td> </tr> <tr> <td data-bbox="528 1989 815 2040">E-mail address</td> <td data-bbox="815 1989 1525 2040">Registered email address of the constituent entity</td> </tr> <tr> <td data-bbox="528 2040 815 2092">Name of reporting entity</td> <td data-bbox="815 2040 1525 2092">Name of the reporting entity</td> </tr> <tr> <td data-bbox="528 2092 815 2143">Income tax no</td> <td data-bbox="815 2092 1525 2143">Income tax number of the reporting entity</td> </tr> <tr> <td data-bbox="528 2143 815 2143">Country of</td> <td data-bbox="815 2143 1525 2143">Refer to the country codes on page 22 of this</td> </tr> </table>	Name of limited liability partnership	Name of limited liability partnership as per item 1 of Basic Particulars.	Reference no. (Registration no.)	Reference no. (Registration no.) as per item 2 of Basic Particulars.	Income tax no.	Income tax no. as per item 3 of Basic Particulars.	E-mail address	Registered email address of the constituent entity	Name of reporting entity	Name of the reporting entity	Income tax no	Income tax number of the reporting entity	Country of	Refer to the country codes on page 22 of this		
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Name of reporting entity	Name of the reporting entity																	
Income tax no	Income tax number of the reporting entity																	
Country of	Refer to the country codes on page 22 of this																	

		residence	explanatory notes or Appendix E of the Company Return Form Guidebook to determine the country code.
		Accounting period	Opening and closing date of the reporting entity's accounting period.
		Name of MNE Group	Name of the MNE Group (if any). MNE Group means a collection of enterprises related through ownership or control such that it is required to prepare consolidated financial statements for financial reporting purposes under the applicable accounting principles or would be so required if equity interest in any of its enterprises were traded on a public securities exchange which includes— a) two or more enterprises the tax residence for which is in different jurisdictions; or b) an enterprise that is resident in Malaysia and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, or is resident in another jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in Malaysia;
		Status of reporting entity	Enter '1' = if the reporting entity is the ultimate holding entity; or Enter '2' = if the reporting entity is the surrogate holding entity
		Name of Ultimate holding entity	Name of Ultimate holding entity
		Country of residence	Refer to the country codes on page 22 of this explanatory notes or Appendix E of the Company Return Form Guidebook to determine the country code.
G6	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter: '1' if there is / are financial account(s) at financial institution(s) outside Malaysia or '2' if there is none / not relevant.</p> <p>Refer to the following information before make an option: This declaration is a counter check measure to ensure compliance of the Malaysian tax law, in line with Malaysia's commitment to the Automatic Exchange of Financial Account Information with other tax jurisdictions. Under this commitment, Malaysia will also be receiving information on financial accounts kept at overseas by Malaysian tax resident.</p> <p>However, please note that having a financial account(s) in overseas is not an indication that a tax non-compliance has occurred.</p> <p>"Financial Account" refers to a financial account maintained by a financial institution outside Malaysia which includes:</p> <p>i) Depository Accounts</p> <ul style="list-style-type: none"> • Savings account, current account and other deposit accounts. <p>ii) Custodial Accounts</p> <ul style="list-style-type: none"> • An account (other than an Insurance Contract or Annuity Contract) for the benefit of another person that holds any financial instrument or contract held for investment. <p>iii) Cash Value Insurance Contracts</p> <ul style="list-style-type: none"> • An insurance contract where the policyholder is entitled to receive 	

		<p>payment on surrender or termination of the contract. An insurance contract will also be a Cash Value Insurance Contract where the policyholder can borrow against the contract. It is an investment product that has an element of life insurance attached to it. The life insurance element usually is small compared to the investment element.</p> <p>iv) Annuity Contracts A contract:</p> <ul style="list-style-type: none"> • Under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals; or • That is considered to be an annuity contract in accordance with the law, regulation or practice of Malaysia in which the contract was issued and under which the issuer agrees to make payments for a term of years. <p>v) Equity and Debt Interests in Investment Entities</p> <p>Further details on Automatic Exchange of Financial Account Information are available at the LHDNM Official Portal, https://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</p>
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PART H: PARTICULARS OF AUDITOR		
Item	Subject	Explanation
H1	Name of firm	Name of the audit firm which audits the LLP's accounts.
H2	Address of firm	Correspondence address of the audit firm.
H3	Income tax no. of firm	Income tax number of the audit firm as registered with LHDNM.
H4	Telephone no. of firm	Telephone number of the audit firm
H5	E-mail of firm	E-mail address of the audit firm.

PART J: PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM		
J1	Name of tax agent	Name of the tax agent who prepared this return form.
J2	Tax agent's approval no.	Tax agent's approval number which has been approved under the provision of subsection 153(3) or 153(3)(c) of ITA 1967.
J3	Name of firm	Name of the tax agent's firm responsible for filling out this return form.
J4	Address of firm	Correspondence address of the tax agent's firm.
J5	Income tax no. of firm	Income tax number of the tax agent's firm as registered with LHDNM.
J6	Telephone no. of firm	Telephone number of the tax agent's firm.
J7	E-mail of firm	E-mail address of the tax agent's firm.
J8	Signature of tax agent	Signature of the tax agent who prepared this return form.
J9	Date of signature (dd/mm/yyyy)	The date this return form is signed by the tax agent who prepared this return form.

COUNTRY CODES

The following are some of the codes for countries identified. The full list in Appendix E of the Company Return Form Guidebook can also be referred to.

Name of Country	Code	Name of Country	Code	Name of Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of; D.P.R. = Democratic People's Republic of