



EXPLANATORY NOTES TN 2022

Business Trust

ADDITION / AMENDMENT		
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This Explanatory Note is intended to provide assistance in completing the Form TN for year of assesment 2022. Please read this Notes with care so that the return form and declarations made therein for 2022 are true, correct and complete. Leave blank if the space provided is not applicable. Public Ruling No. 10/2013 regarding the taxation of business trust are available for reference at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM) <http://www.hasil.gov.my>.

Further guidance for filling in each item, worksheet and appendix for Form TN 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 TN EXCEPT for the purpose of tax refund, in which case the following working sheet(s) required to be submitted:

- (i) **HK-6** pertaining to the claim for section 110 (others); and
- (ii) **HK-8 / HK-9**, (if applicable) relating to the foreign tax deducted in the country of origin.

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. Part B (except B1) require the indication of *sen*. Amount in other parts need to be indicate in *ringgit* only.

Example: Chargeable income (item B1) RM 2,180,246.00
 Tax payable (item B6) RM 523,259.04

B1	CHARGEABLE INCOME	2,180,246
B6	TAX PAYABLE	523,259.04

BASIC PARTICULARS

Item	Subject	Explanation
1.	Name of business trust	Name of business trust as registered with Securities Commission of Malaysia or Companies Commission of Malaysia.
2.	Income tax no.	Income tax number of business trust as registered with LHDNM. Example : TN 2012345621 <div style="text-align: center;"> TN 2012345621 </div>
3.	Employer no.	Income tax file number of the employer. Example: E 202154402 <div style="text-align: center;"> E 202154402 </div>
4.	Country of residence	Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E of the Form C Guidebook.
5.	Date of commencement of operations	The date of commencement of operations by the business trust. "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.

6.	Accounting period	Opening and closing date of the business trust accounting period. Refer to examples in item 7.																																									
7.	Basis period	<p>Basis period for the current year of assesment. If a business trust commences operations or changes its closing date of accounts, enter the correct opening and closing date of the basis period in item 7.</p> <p><u>Example 1: Business trust commences operations</u> First accounts : 1.5.2021 hingga 31.3.2022 (11 months) Second accounts : 1.4.2022 hingga 31.3.2023 (12 months)</p> <p>Item 6 and 7 have to be completed as follows:-</p> <table border="1" data-bbox="432 456 1505 672"> <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><u>Example 2: Business trust commences operations</u> First accounts : 1.2.2021 hingga 30.4.2022 (15 months) Second accounts: 1.5.2022 hingga 30.4.2023 (12 months)</p> <p>Item 6 and 7 have to be completed as follows:-</p> <table border="1" data-bbox="432 882 1505 1097"> <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><u>Example 3: Change of accounting period</u> 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>Item 6 and 7 have to be completed as follows:-</p> <table border="1" data-bbox="432 1335 1505 1550"> <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> <p><u>Example 4: Change of accounting period</u> 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)</p> <p>Item 6 and 7 have to be completed as follows:-</p> <table border="1" data-bbox="432 1778 1505 2101"> <thead> <tr> <th>Year of Assessment</th> <th>Accounting Period</th> <th>Basis Period</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>01/07/2020 - 30/06/2021</td> <td>01/07/2020 - 30/06/2021 (12 months)</td> </tr> <tr> <td>2022</td> <td rowspan="2">01/07/2021 - 31/05/2023</td> <td>01/07/2021 - 30/06/2022 (12 months)</td> </tr> <tr> <td>2023</td> <td>01/07/2022 - 31/05/2023 (11 months)</td> </tr> <tr> <td>2024</td> <td>01/06/2023 - 31/05/2024</td> <td>01/06/2023 - 31/05/2024 (12 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)	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)
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Example 5: Change of accounting period

Existing accounts : 1.1.2021 to 31.12.2021 (12 months)

Subsequent accounts : 1.1.2022 to 31.5.2022 (5 months)

1.6.2022 to 31.5.2023 (12 months)

Item 6 and 7 have to be completed as follows:-

Year of Assessment	Accounting Period	Basis Period
2021	01/01/2021 - 31/12/2021	01/01/2021 - 31/12/2021 (12 months)
2022	01/01/2022 - 31/05/2022	01/01/2021 - 31/05/2022 (5 months)
2023	01/06/2022 - 31/05/2023	01/06/2022 - 31/05/2023 (12 months)

Example 6: Dissolution of business trust

A business trust that has an accounting period from 1.1.2021 to 31.12.2021, effective dissolution on 16.6.2021. The first and second forms 75 are provided as follows:-

16.06.2021 to 15.12.2021 (6 months)

16.12.2021 to 15.06.2022 (6 months)

Item 6 and 7 have to be completed as follows:-

Year of Assessment	Accounting Period	Basis Period
2021	01/01/2021 - 15/06/2021	01/01/2021 - 15/06/2021 (6 months)
2022	16/06/2021 - 15/12/2021 and 16/12/2021 - 15/6/2022	16/06/2022 - 15/06/2022 (12 months)

8. Record-keeping

Enter '1' if the business trust keeps sufficient records as required under the provision of Income Tax Act 1967 (ITA 1967) or '2' if not.

9. A business trust is established for the issuance of asset-backed securities

Enter '1' for 'Yes' if the business trust is established for the purpose of the issuance of asset-backed securities, or '2' for 'No' if not.

10.	Claim / Surrender loss under the Group Relief provision	<p>A business trust is allowed to surrender not more than 70% of its adjusted loss in the basis period of a year of assessment to one or more related business trusts. The surrendering business trust and the claimant business trust must be registered and resident in Malaysia; and within the same group of business trusts. Refer to section 44A of ITA 1967 and Public Ruling No. 10/2013 for conditions on eligibility to surrender or claim. Election made is final and cannot be withdrawn. This provision does not apply to a business trust which enjoys any of the incentives listed in subsection 44A(10).</p> <p><u>With effect from Year of Assessment 2019, the period of claim for group relief is limited to three (3) consecutive years of assessment</u></p> <ul style="list-style-type: none"> The period of claim for 3 consecutive years of assessment commences: <ul style="list-style-type: none"> i) immediately following the basis period for a year assessment the surrendering business trust first commences operation, provided that the basis period consists of a period of 12 months; or ii) immediately following the second basis period the surrendering business trust first commences operation, if the basis period for a year of assessment the surrendering business trust first commences operation is less or more than 12 months and the second basis period consists of a period of 12 months. Group relief is not eligible for claim in the same year of assessment if the claimant business trust has unutilized investment tax allowance or adjusted pioneer loss. Special provision For a surrendering business trust which commenced operations before the Year of Assessment 2019, the following transition period applies in determining the business trust's qualifying period to claim for group relief: <table border="1" data-bbox="472 1055 1200 1323"> <thead> <tr> <th>Year of Assessment Operations Commence</th> <th>Period (Year of Assessment) of Claim for Group Relief</th> </tr> </thead> <tbody> <tr> <td>Before 2015</td> <td>None (not eligible)</td> </tr> <tr> <td>2015</td> <td>2019</td> </tr> <tr> <td>2016</td> <td>2019 and 2020</td> </tr> <tr> <td>2017</td> <td>2019, 2020 and 2021</td> </tr> </tbody> </table> <p>Enter '1' in the box provided if there is a claim for loss under this provision and submit Form TN (RK-T) together with Form TN. For surrendering loss under the same provision of this section, enter '2' in the relevant box and submit the Form TN (RK-S) together with the Form TN. Enter '3' if there is no surrender or claim for loss under this provision. Forms TN (RK-T) and TN (RK-S) can be obtained from the IRBM Official Portal.</p>	Year of Assessment Operations Commence	Period (Year of Assessment) of Claim for Group Relief	Before 2015	None (not eligible)	2015	2019	2016	2019 and 2020	2017	2019, 2020 and 2021
Year of Assessment Operations Commence	Period (Year of Assessment) of Claim for Group Relief											
Before 2015	None (not eligible)											
2015	2019											
2016	2019 and 2020											
2017	2019, 2020 and 2021											

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	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

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) [Transfer this amount to item A1]			

Further explanation is in Part II of the Company Return Form Guidebook.

A2 Aggregate statutory income from sources of business(es) and partnership(s) 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.

This item must be filled in by a resident business trust that remits business and / or partnership income from sources outside Malaysia to Malaysia effective from 1 July 2022.

Enter the required information in the appendix of column A2.

SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (IF 4 = MY)					
PART I: BUSINESS					
No.	Business Identification	Business Code	Country (Use country code)	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 (Use country code)	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 EFFECTIVE FROM 1 JULY 2022 (I + II) [Transfer this amount to item A2]					

Business Code

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

Country

Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E.

Amount of Tax Charged in the Country of Origin

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia as withholding tax or income tax, 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 based on the date of remittance of income

		<p>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>Statutory income</p> <p>Determine the amount of statutory income from the source of income of business and partnership outside Malaysia remitted to Malaysia.</p> <p>Expenditure or deduction incurred in relation to the source of income of business and partnership outside Malaysia received in Malaysia is allowable subject to the provisions under the ITA 1967.</p> <p>Refer to the special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia which will be published on the IRBM Official Portal as guide for computation of statutory income.</p> <p>Transfer the amount of AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA from the appendix to item A2 of Form TN.</p>																																				
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. • Enter '0' if there is no loss brought forward. 																																				
A5	TOTAL	A3 minus A4																																				
A6	Aggregate of other statutory income from sources in Malaysia	<p>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 additions pursuant to paragraph 43(1)(c).</p> <table border="1"> <thead> <tr> <th colspan="3">SUMMARY OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA</th> </tr> <tr> <th>No.</th> <th>Type of Income</th> <th>RM</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Dividends</td> <td>.00</td> </tr> <tr> <td>(ii)</td> <td>Interests</td> <td>.00</td> </tr> <tr> <td>(iii)</td> <td>Discounts</td> <td>.00</td> </tr> <tr> <td>(iv)</td> <td>Rents</td> <td>.00</td> </tr> <tr> <td>(v)</td> <td>Royalties</td> <td>.00</td> </tr> <tr> <td>(vi)</td> <td>Premiums</td> <td>.00</td> </tr> <tr> <td>(vii)</td> <td>Other Income</td> <td>.00</td> </tr> <tr> <td>(viii)</td> <td>Additions pursuant to paragraph 43(1)(c)</td> <td>.00</td> </tr> <tr> <td colspan="2">AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (viii)]</td> <td>.00</td> </tr> <tr> <td colspan="3">[Transfer this amount to item A6]</td> </tr> </tbody> </table> <p>Aggregate amount of statutory income from other sources [Total of items from (i) to (viii)].</p>	SUMMARY OF 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	(viii)	Additions pursuant to paragraph 43(1)(c)	.00	AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (viii)]		.00	[Transfer this amount to item A6]		
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[Transfer this amount to item A6]																																						
	Dividends	Statutory income from taxable dividend. Amount C from Working Sheet HK-C14.																																				
	Interest and discounts	Amount D from Working Sheet HK-C15.																																				
	Rents, royalties dan premiums	<p>Rents</p> <p>Amount E from Working Sheet HK-C16 (Refer to Company Return Form Guidebook).</p> <p>a) Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U.</p>																																				

		<p>(A) 479/2021</p> <p>(i) Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.</p> <p>(ii) Use Working Sheet HK-16B 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.</p> <p>b) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021</p> <p>(i) 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.</p> <p>(ii) Use Working Sheet HK-16B 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.</p> <p>Royalties Amount H from Working Sheet HK-C15 (Refer to Company Return Form Guidebook).</p>
	Other income	Taxable income other than those listed from A4 to A6.
	Additions pursuant to paragraph 43(1)(c)	<p>The following earnings / proceeds are deemed income and taken into account as aggregate income of the business trust:</p> <ul style="list-style-type: none"> - Earnings / proceeds in relation to prospecting expenditure under Schedule 4 of ITA 1967. - The earnings / proceeds are taken into account for tax computation if the claim for such expenditure had previously been made. - Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 for the computation income to be included as aggregate income of the co-operative society. - The computation must be properly kept for examination. <p>Enter the amount computed in this item.</p>
A7	Aggregate of other statutory income from sources 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.</p> <p>This item must be filled in by a resident company that remits income from sources outside Malaysia to Malaysia effective from 1 July 2022.</p> <p>Enter the required information in the appendix of column A7. The statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 includes dividends, interest, discounts, rents, royalties, premiums and other income.</p>

**SUMMARY OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA
EFFECTIVE FROM 1 JULY 2022 (IF 4 = 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 (RM)	Statutory Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
AGGREGATE OF OTHERS STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (i) to (v)) [Transfer this amount to item A7]					

Country

Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E.

Statutory income

Determine the amount of statutory income from the source of income of business outside Malaysia remitted to Malaysia.

Expenditure or deduction incurred in relation to the source of income of business outside Malaysia received in Malaysia is allowable subject to the provisions under the ITA 1967.

Refer to the special guidelines related to tax treatment for income from sources outside Malaysia received in Malaysia which will be published on the IRBM Official Portal as a guide for computation of statutory income.

Amount of Tax Charged in the Country of Origin

If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia as withholding tax or income tax, 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 based 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.

Total the aggregate amount of statutory income from sources outside Malaysia received in Malaysia effective from 1 July 2022 [Total items (i) to (v)] and transfer to item A7.

A8	AGGREGATE STATUTORY INCOME FROM OTHER SOURCES	A6 <i>plus</i> A7.
A9	AGGREGATE INCOME	A5 <i>plus</i> A8.
A10	Current year business losses	Use the relevant working sheet to compute the adjusted loss. Adjusted business loss can be computed based on the format in Appendix A1 / A2 / A3 which can be referred from Company Return Form Guidebook. If the business trust has more than one business, add all the adjusted losses and enter the amount in the relevant working sheet. The amount in A10 is restricted to the amount in A9. If the amount in A10 exceeds the amount in A9, enter amount as per A9 in this item.

		Transfer the amount from item A10 (loss to be absorbed) to the relevant working sheet.																												
A11	Other expenses	<p>Enter the required information in the appendix of column A11. Total of items (i) to (iv).</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="background-color: black; color: white; text-align: center;">OTHER EXPENSES</th> </tr> <tr> <th style="width: 5%;">Bil.</th> <th style="width: 75%;">Type of expenses</th> <th colspan="2" style="width: 20%; text-align: center;">RM</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(i)</td> <td>Prospecting expenditure under Schedule 4</td> <td style="width: 15%;"></td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Pre-operational business expenditure under Schedule 4B</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>Permitted expenses under section 60F</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>Permitted expenses under section 60H</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td colspan="3">TOTAL (i) to (iv) [Transfer this amount to item A11]</td> <td style="text-align: right;">.00</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <p>• <u>Prospecting expenditure - Schedule 4</u> Refer to paragraph 44(1)(b) and Schedule 4 regarding the eligibility to claim; and paragraph 5 of Schedule 4 for computation.</p> <p>The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item C4d.</p> <p>• <u>Pre-operational business expenditure - Schedule 4B</u> Refer to paragraph 44(1)(b) and Schedule 4B regarding the eligibility to claim. Compute in accordance with paragraphs 2 and 3 of Schedule 4B. The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item C4d.</p> <p>• <u>Permitted expenses under section 60F</u> Investment Holding Companies Refer to section 60F, subsection 60F(1), subsection 60F(2) and Public Ruling No. 10/2015 regarding the eligibility to claim; and the computation of <u>permitted expenses</u> according to the specified formula.</p> <p>• <u>Permitted expenses under section 60H</u> Closed-end Fund Companies Refer to:-</p> <ul style="list-style-type: none"> - section 60H regarding the eligibility to claim; and - subsection 60H(4) and 60H(5) on the computation of expenses which can be claimed. 	OTHER EXPENSES				Bil.	Type of expenses	RM		(i)	Prospecting expenditure under Schedule 4		.00	(ii)	Pre-operational business expenditure under Schedule 4B		.00	(iii)	Permitted expenses under section 60F		.00	(iv)	Permitted expenses under section 60H		.00	TOTAL (i) to (iv) [Transfer this amount to item A11]			.00
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TOTAL (i) to (iv) [Transfer this amount to item A11]			.00																											
A12	Approved Donations / gifts / contributions	Enter the required information in the appendix of item A12. 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 IRBM, for future reference and inspection if required.																												

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS					
No.	Type of Donation / Gift / Contribution	RM			
(i)	Gift of money to the Government / State Government / local authority				.00
(ii)(a)	Gift of money to approved institutions / organisations / funds	RM		.00	} Restricted to 10% of 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)) [Transfer this amount to item A12]					.00

Transfer the amount of TOTAL from the appendix to item A12.

A13	Zakat perniagaan	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.																																																
A14	Claim for loss under Group Relief provision	This item is only relevant if item 11 is marked with '1'. Fill in the amount of loss claimed in accordance with the provisions of section 44A and submit the Form TN (RK-T) together with the Form TN.																																																
A15	TOTAL INCOME	A9 <i>minus</i> (A10 to A14). Enter '0' if the computed value is negative.																																																
A16	TAXABLE PIONEER INCOME	Refer to section 5 to section 25 of the Promotion of Investments Act 1986 regarding the eligibility to claim and computation. Amount from Working Sheet HK-PC2																																																
A17	CHARGEABLE INCOME	Total amount A15 and A16.																																																
A18	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA (For the period from 01.01.2022 TO 30.06.2022) [If 4 = MY]	<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 normal tax rate under the ITA 1967 is applicable.</p> <p>Enter the required information in the appendix of item A18.</p> <table border="1"> <thead> <tr> <th colspan="6">SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [IF 4 = MY]</th> </tr> <tr> <th>No.</th> <th>Country (Use country code)</th> <th>Received from Related Entity(ies) (Enter: 1 = Yes 2 = No)</th> <th>Type of Income *</th> <th>Amount of Tax Charged in the Country of Origin (RM)</th> <th>Gross Amount of Income Remitted (RM)</th> </tr> </thead> <tbody> <tr><td>(i)</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(ii)</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(iii)</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(iv)</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>(v)</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="5">INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01 JANUARY 2022 TO 30 JUNE 2022 ((i) to (v)) [Transfer this amount to item A18]</td> <td></td> </tr> </tbody> </table> <p>Country Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E.</p> <p>Gross Amount of Income Remitted The type of income from sources outside Malaysia received in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income. Refer to paragraph 6(1)(p), Part XX, Schedule 1 of the ITA 1967 and special guidelines related to tax treatment for income from sources outside Malaysia</p>	SUMMARY OF INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [IF 4 = MY]						No.	Country (Use country code)	Received from Related Entity(ies) (Enter: 1 = Yes 2 = No)	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Income Remitted (RM)	(i)						(ii)						(iii)						(iv)						(v)						INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01 JANUARY 2022 TO 30 JUNE 2022 ((i) to (v)) [Transfer this amount to item A18]					
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		<p>received in Malaysia will be published on the IRBM Official Portal.</p> <p>Amount of Tax Charged in the Country of Origin</p> <p>If the income from outside Malaysia received in Malaysia has been taxed outside Malaysia as withholding tax or income tax, 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> <p>Use the foreign currency exchange rate based 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>Total the amount of income from sources outside Malaysia received in Malaysia for the period from 1.1.2022 to 30.6.2022 [Total items (i) to (v)] and transfer to item A18.</p>
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PART B : TAX PAYABLE / REPAYABLE AND STATUS OF TAX		
B1	TOTAL CHARGEABLE INCOME	Total amount from item A17 plus A18. Enter '0' if the business trust does not have any chargeable income.
B2	B2a Rate of 24%	Apportionment of Chargeable Income : Rate of 24% Taxable income of a business trust is taxed at the rate of 24% as per company tax [refer to paragraph 2 (a) of Schedule 1 of ITA 1967]. The 17% special tax rate on the first taxable income of RM600,000 (paragraph 2A of Schedule 1 of ITA 1967) does NOT apply to business trusts.
	B2b Rate of 3 %	Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 The amount of chargeable income in item A18 which is subject to a tax rate of 3%, is entered in item B2b according to the tax rate as specified in paragraph 6(1)(p), Part XX, Schedule 1 of the ITA 1967 and special guidelines relating to the Treatment of Income from Outside Malaysia which will be issued on the LHDNM Official Portal for guidance on determining the income subject to this treatment.
	B2c Other rate	Applicable for income subject to other tax rates (if any).
B3	TOTAL INCOME TAX CHARGED	Total up the income tax from B2a to B2c.
B4	Tax reduction on income derived from exploration of petroleum in a Joint Development Area	<p>Please refer to:</p> <p>1) The relevant Avoidance of Double Taxation Agreement at the LHDNM Official Portal: <i>http://www.hasil.gov.my > International > Avoidance of Double Taxation Agreement</i></p> <p>2) Guidelines On The Procedures to Give Effect to the 50% Tax Reduction On Income Derived from Exploration and Exploitation of Petroleum in Malaysia – Thailand: <i>http://www.hasil.gov.my > Legislation > Technical Guidelines</i></p>

		43560 Bandar Baru Bangi, Selangor * Appendices B2/ B3/ B4 can be obtained from the Company Return Form Guidebook.
B8	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.
B9	Balance of tax payable / Tax paid in excess	<p>a) Balance of tax payable : B6 <i>minus</i> B8. b) Tax paid in excess : B8 <i>minus</i> B6.</p> <p>If there is any balance of tax payable, 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 (<i>Financial Process Exchange</i>) 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 - Information can be obtained at http://www.hasil.gov.my.</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, Citibank, RHB, Alliance Bank Malaysia Bhd & BSN internet banking and Maybank phone banking. • Auto Teller Machine (ATM) of CIMB, PBB & Maybank & and Maybank Cash Deposit Machine. <p>iii) and Pos Online</p> <p>Please use payment code '086' and instalment no. '99' when make a payment of tax or balance of tax payable.</p>

PART C : PARTICULARS RELATED TO TAX COMPUTATION

Item	Subject	Explanation																																																																																																																																																																
C1a	Capital allowances and charges under Schedule 3	<p>Complete the required information in the appendix of item C1a and item C1b. Example of appendix of item C1a:</p> <table border="1"> <thead> <tr> <th colspan="10">PARTICULARS OF CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3</th> </tr> <tr> <th>No.</th> <th>Business Identity</th> <th>Business Code</th> <th>(A) Balancing Charge</th> <th>(B) Balance Brought Forward</th> <th>(C) Amount Disregarded</th> <th>(D) Balancing Allowance</th> <th>(E) Capital Allowance</th> <th>(F) Allowance Absorbed</th> <th>(G) Balance Carried Forward (B - C + D + E - F)</th> </tr> </thead> <tbody> <tr> <td colspan="10">PART X: BUSINESS</td> </tr> <tr> <td>i)</td> <td>Business 1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>ii)</td> <td>Business 2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>iii)</td> <td>Business 3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>iv)</td> <td>Business 4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>v)</td> <td>Business 5 + 6 and so forth</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">TOTAL X:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">PART Y: PARTNERSHIP</td> </tr> <tr> <th>No.</th> <th>Partnership Identity</th> <th>Partnership Income Tax No.</th> <th>(A) Balancing Charge</th> <th>(B) Balance Brought Forward</th> <th>(C) Amount Disregarded</th> <th>(D) Balancing Allowance</th> <th>(E) Capital Allowance</th> <th>(F) Allowance Absorbed</th> <th>(G) Balance Carried Forward (B - C + D + E - F)</th> </tr> <tr> <td>i</td> <td>Partnership 1</td> <td>D</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>ii)</td> <td>Partnership 2</td> <td>D</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>iii)</td> <td>Partnership 3 + 4 and so forth</td> <td>D</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">TOTAL Y:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">GRAND TOTAL (X + Y):</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	PARTICULARS OF CAPITAL ALLOWANCES AND CHARGES UNDER SCHEDULE 3										No.	Business Identity	Business Code	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)	PART X: BUSINESS										i)	Business 1									ii)	Business 2									iii)	Business 3									iv)	Business 4									v)	Business 5 + 6 and so forth									TOTAL X:										PART Y: PARTNERSHIP										No.	Partnership Identity	Partnership Income Tax No.	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)	i	Partnership 1	D								ii)	Partnership 2	D								iii)	Partnership 3 + 4 and so forth	D								TOTAL Y:										GRAND TOTAL (X + Y):									
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C1b	Total accelerated capital allowance	This item refers to the accelerated capital allowance (if any) reported together with other Schedule 3 allowances in items C1a. However, only accelerated																																																																																																																																																																

		<p>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 year of assessment 2011 need not be taken into account.</p>
	Amount absorbed	<p>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.</p> <p>The priority of set-off for whichever type of Schedule 3 allowance is the choice of the company but the practice must be consistent and records kept.</p>
	Balance carried forward	<p>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.</p> <p>Enter '0' if none.</p>
C2	Claim for industrial building allowance under subparagraph 42(1) Schedule 3	<p>Enter '1' in the box for 'Yes' if claimed for industrial building allowance under subparagraph 42(1) of Schedule 3.</p> <p>If not claimed or not relevant, enter '2' in the box for 'No'.</p>
C3	Particulars of Schedule 7A allowance	<p>Refer to Schedule 7A of ITA 1967, Public Rulings No. 10/2020 and 11/2020 regarding conditions for claiming, explanation relating to qualifying projects, qualifying expenditures, qualifying period, and method of computing reinvestment allowance (RA). A business trust granted approval for claiming his incentive is also required to adhere to the tax treatment (if any) stipulated in the Finance Minister's approval letter.</p> <p>Working sheet HK-PC5 can be used as a guide for computation.</p> <p>Keep the computation of the incentive and original documents relating to qualifying capital expenditures for examination.</p> <p>With effect from the year of assessment 2019, unutilised RA is only allowed to be carried forward for a maximum period of seven (7) consecutive years of assessment commencing from the year of assessment immediately after the expiry of the RA qualifying period.</p> <p>Special provision</p> <p>This special provision allows the unutilised RA for the Year of Assessment 2018 to be carried forward for a maximum period of 7 years commencing from the Year of Assessment 2019 although the RA qualifying period has expired.</p> <p>The business trust is eligible to claim RA PENJANA and extension of RA PENJANA if it incurred an eligible expenditure during the Year of Assessment 2020 to 2024 in accordance with the provisions of paragraphs 2B and 4C of Schedule 7A of ITA 1967. Eligible expenditure incurred in the Year of Assessment 2019 (if any) is not entitled for RA in Year of Assessment 2019.</p> <p>Nevertheless, a separate calculation needs to be made between the RA PENJANA and the ordinary / extension of RA ending in the Year of Assessment 2018. The calculation of the seven (7) year restriction of unabsorbed RA PENJANA will commence in the Year of Assessment 2025 and will end in the Year of Assessment 2031. Balance of unabsorbed RA PENJANA will be disregarded from the Year of Assessment 2032.</p>
C3a	Amount withdrawn / disregarded	Amount (c + d) <i>plus</i> amount (n + p + q) from years of assessment 2018 & before, 2019, 2020 and 2021
C3b	Amount absorbed	Amount (e) <i>plus</i> amount (r) from years of assessment 2018 & before, 2019, 2020 and 2021

C3c	Balance carried forward	Amount (f) <i>plus</i> amount (s) from years of assessment 2018 & before, 2019, 2020 and 2021										
Incentive Claim												
Refer to incentives under the provision of ITA 1967 entitled to be claimed as per the Government gazette. Item C4, please refer incentive claim code (Appendix D) in the Company Return Form Guide Book												
C4a	Claim for special deduction(s) / further deduction(s) / double deduction(s) / incentive(s) under paragraph 127(3)(b)	<p>These claims are divided into four (4) categories that is:</p> <ol style="list-style-type: none"> (1) Special deduction (2) Further deduction (3) Double deduction (4) Incentive under paragraph 127(3)(b) of ITA 1967 <p>Select a claim code from the list of incentives provided for the above four (4) categories of claim.</p> <p>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.</p>										
C4b	Claim for incentive(s) under paragraph 127(3)(b)	<p><u>Paragraph 127(3)(b) of ITA 1967</u></p> <p>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. If relevant.</p> <p>Refer Appendix D, Select a code from the list of incentives provided for the type of exemption / allowance claimed, and enter the amount.</p> <p>Enter claim code and the amount.</p> <p>Computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Appendices and worksheets provided by LHDNM can be used as a guide for computation and adjustments.</p>										
C4c	Claim for incentive(s) under subsection 127(3A)	<p><u>Subsection 127(3A) ACP 1967</u></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" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">Incentive Approval No.</th> <th style="width: 15%;">Balance Brought Forward</th> <th style="width: 15%;">Amount Claimed</th> <th style="width: 15%;">Amount Absorbed</th> <th style="width: 15%;">Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/2020</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CPXXXX/2020	0	45,000	45,000	0
Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward								
CPXXXX/2020	0	45,000	45,000	0								

C4d	Claim for incentive(s) under ITA 1967 / Promotion of Investment Act 1986 (PIA 1986) other than the incentives in items C4a, C4b and C4c	<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: A business trust received dividends amounting to RM60,000 from company A. This dividend income is tax exempt under paragraph 12B Schedule 6 of ITA 1967 – Type of incentive : code 407</p> <table border="1" data-bbox="491 432 1503 573"> <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								
C5	Claim for Loses	<p>This section provides the space for reporting losses of the current year of assessment and prior years of assessment:</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> ~ 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. <p>* 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 10 consecutive years [Subsection 44(5F)].</p> <p><u>Special provision relating to sections 43 and 44</u></p> <p>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.</p> <p>Use relevant appendix and working sheet for computation and adjustment of losses.</p> <p>After the computation and adjustment of losses, enter the summary of losses absorbed / disregarded and losses carried forward in the appendix provided.</p> <p>Example of appendix of item C5:</p>										

SUMMARY OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTION UNDER SECTION 44(5F)											
LOSSES OF CURRENT YEAR OF ASSESSMENT											
(a)	(b)	(c)	(d)	(e)	(f)						
Current Year of Assessment Losses	Amount Absorbed from Tax Exempt Income of Other Pioneer Business / Approved Business	Amount Absorbed	Balance Unabsorbed (d = a - b - c)	Amount Surrendered Under Group Relief Provision	Balance Carried Forward (f = d - e)						
LOSSES OF PRIOR YEARS OF ASSESSMENT											
No.	Year of Assessment in Which Loss is Incurred	(g) 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 IN THE CURRENT YEAR OF ASSESSMENT			Balance Carried Forward (r = m - n - p - q)
			(h) Amount Disregarded Under Subsection 44(5A)	(j) Amount Absorbed from Tax Exempt Income of Other Pioneer Business / Approved Business	(k) Amount Absorbed (Accumulated)	(l) Amount Surrendered Under Group Relief Provision	(m) Balance Unabsorbed (m = g - h - j - k - l)	(n) Amount Disregarded Under Subsection 44(5A)	(p) Amount Disregarded Under Subsection 44(5F)	(q) Amount Absorbed	
1.	2018 & before										
2.	2019										
3.	2020										
4.	2021										

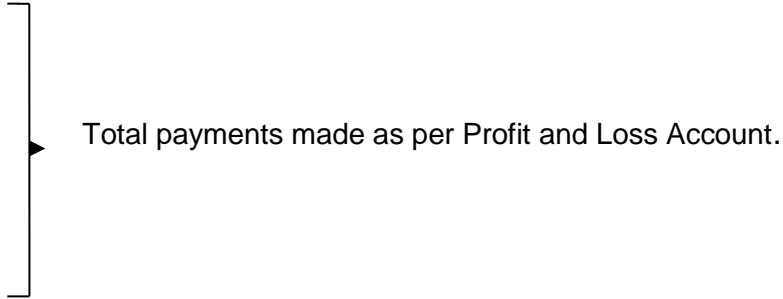
PART D : PARTICULARS OF BUSINESS TRUST

Item	Subject	Explanation														
D1	Registered address of business trust	Registered address as registered with Securities Commission of Malaysia or Companies Commission of Malaysia.														
D2	Correspondence address of business trust (If relevant)	Address used for correspondence with LHDNM.														
D3	Address where business trust records are kept	Enter '1' in the box provided if the records of the business trust are kept as per the registered address in item D1; or '2' if kept at the correspondence address as per item D2. Enter '3' if not kept at the address as per item D1 and D2.														
D4	Other address	State the address at which the records of the business trust are kept if the answer to item D3 = 3.														
D5	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														
D6	E-mail	Please ensure that the information given is correct. This information is for the official use of LHDNM only.														
D7	Particulars of trustee manager	<p>Fill in the particulars of the trustee manager from item D7a to item D7k. If the business trust has more than one, list out on attachment as per format from item and furnish together with the Form TN.</p> <table border="1"> <tr> <td>Name of trustee manager</td> <td>State the name of the trustee's manager.</td> </tr> <tr> <td>Reference no. (Registration no.)</td> <td>Enter the trustee's reference number (registration number).</td> </tr> <tr> <td>Income tax no.</td> <td>Enter the trustee income tax reference number.</td> </tr> <tr> <td>Telephone no.</td> <td>The trustee manager's phone number at the business trust premises.</td> </tr> <tr> <td>E-mail</td> <td>The trustee manager's e-mail address.</td> </tr> <tr> <td>Name of bank</td> <td>State the name of the bank where the business trust has a bank account. For the purpose of refund by LHDNM (if via bank), ensure that the information given in items D7f and D7h is correct.</td> </tr> <tr> <td>Bank account no.</td> <td>Bank account number of the business trust in relation to item D7f.</td> </tr> </table>	Name of trustee manager	State the name of the trustee's manager.	Reference no. (Registration no.)	Enter the trustee's reference number (registration number).	Income tax no.	Enter the trustee income tax reference number.	Telephone no.	The trustee manager's phone number at the business trust premises.	E-mail	The trustee manager's e-mail address.	Name of bank	State the name of the bank where the business trust has a bank account. For the purpose of refund by LHDNM (if via bank), ensure that the information given in items D7f and D7h is correct.	Bank account no.	Bank account number of the business trust in relation to item D7f.
Name of trustee manager	State the name of the trustee's manager.															
Reference no. (Registration no.)	Enter the trustee's reference number (registration number).															
Income tax no.	Enter the trustee income tax reference number.															
Telephone no.	The trustee manager's phone number at the business trust premises.															
E-mail	The trustee manager's e-mail address.															
Name of bank	State the name of the bank where the business trust has a bank account. For the purpose of refund by LHDNM (if via bank), ensure that the information given in items D7f and D7h is correct.															
Bank account no.	Bank account number of the business trust in relation to item D7f.															


		Bank identification no.	The identification number given by the bank or number used by the account holder [business organisation without a company / business registration number due to non-requirement for registration with the Companies Commission of Malaysia]. 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.
		Correspondence address	Address used for correspondence with LHDNM.
		Unit shareholding in Business Trust	Percentage of unit holdings directly by the trustee manager in the business trust.

D8	Particular of three major unit holders of the business trust	Complete the required information in the appendix of item D8.				
PARTICULAR OF THREE MAJOR UNIT HOLDERS OF THE BUSINESS TRUST						
A No.	B Name of unit holders	C Identification / Passport No.	D Date of Birth (dd/mm/yyyy)	E Country of Origin (Use country code)	F Income Tax No. (If country origin = MY)	G Unit holder shareholding in business trust (%)
1.						
2.						
3.						

D9	Subject to interest restriction under section 140C	Enter '1' in the box for 'Yes' if the business trust 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	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]. 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: http://lampiran1.hasil.gov.my/pdf/pdfam/RDIG_05072019.pdf or Home Page > International > Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967]								
	Interest expense subject to section 140C	Interest expense under section 140C is as defined in subsection 140C(3) where 'interest expense' means: a) Interest on all forms of debt; or b) Payments economically equivalent to interest (excluding expenses incurred in connection with the raising of finance) Please refer to paragraphs 3.5, 3.6, 3.7 and 3.9 in the mentioned Guidelines.								
	Interest expense restricted	The maximum amount of interest referred to in section 140C of ITA 1967 shall be an amount equal to: $20\% \times \left(\text{Amount of tax-EBITDA from each} \right)$								

		source consisting of a business
	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 business trust has no interest expense for any subsequent year of assessment, until the whole amount of that excess has been fully utilized.
D10	Financial particulars of business trust Fill in the financial particulars of business trust in the appendix provided.	
	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 / 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 pertaining to the main business.
	Cost of production	Cost of production from Manufacturing Account.
	Closing stock	Closing stock of finished goods as per Trading Account.
	Cost of sales	(3 plus 4 plus 5) minus 6. Enter '0' if none.
	GROSS PROFIT / LOSS	2 minus 7. Indicate 'X' 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 than 2.
	Other income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income / gains and income under paragraph 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.
	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.
	Salaries and wages	This includes bonuses, allowances, overtime pay and leave pay as per Profit and Loss Account.

Cost of employee stock options	Amount of costs as per Profit and Loss Account.												
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	Total foreign currency exchange loss as per Profit and Loss Account.												
Other expenditure	Total of all expenses other than from 13 to 25, claimed in the Profit and Loss Account												
TOTAL EXPENDITURE	Total expenses from 13 to 26.												
NET PROFIT / LOSS	Net profit or loss as per Profit and Loss Account. Indicate 'X' for loss.												
Non-allowable expenses	<p>Expenses not allowed:</p> <table border="1"> <thead> <tr> <th>Legal Provision</th> <th>Subject</th> </tr> </thead> <tbody> <tr> <td>33(2)</td> <td>Interest not deductible against business income</td> </tr> <tr> <td>34(4)</td> <td>Contribution to an approved scheme in excess of 19% of the employee's remuneration</td> </tr> <tr> <td>39(1)(a)</td> <td>Any form of private or domestic expenses.</td> </tr> <tr> <td>39(1)(b)</td> <td> <p>Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income.</p> <p>Example:</p> <ul style="list-style-type: none"> ▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings. ▪ Stock exchange listing expenses. </td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> ▪ Pre-commencement or cessation of business expenses. ▪ Legal expenses in connection with the acquisition of assets or private matters. ▪ Donations ▪ Fines for violation of law including fines and expenses relating to income tax appeals. ▪ Gifts (except for own employees). ▪ Club membership (entrance) fees and private club membership subscriptions ▪ Payment for loan and agency agreements. ▪ Purchase of assets and similar expenses. </td> </tr> </tbody> </table>	Legal Provision	Subject	33(2)	Interest not deductible against business income	34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration	39(1)(a)	Any form of private or domestic expenses.	39(1)(b)	<p>Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income.</p> <p>Example:</p> <ul style="list-style-type: none"> ▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings. ▪ Stock exchange listing expenses. 		<ul style="list-style-type: none"> ▪ Pre-commencement or cessation of business expenses. ▪ Legal expenses in connection with the acquisition of assets or private matters. ▪ Donations ▪ Fines for violation of law including fines and expenses relating to income tax appeals. ▪ Gifts (except for own employees). ▪ Club membership (entrance) fees and private club membership subscriptions ▪ Payment for loan and agency agreements. ▪ Purchase of assets and similar expenses.
Legal Provision	Subject												
33(2)	Interest not deductible against business income												
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration												
39(1)(a)	Any form of private or domestic expenses.												
39(1)(b)	<p>Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income.</p> <p>Example:</p> <ul style="list-style-type: none"> ▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings. ▪ Stock exchange listing expenses. 												
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		<ul style="list-style-type: none"> ▪ Other expenses
	39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital.
	39(1)(d)	Payment to an unapproved provident fund.
	39(1)(e)	(i) Qualifying mining expenditure (Schedule 2) (ii) Qualifying agriculture / forest expenditure (Schedule 3) (iii) Qualifying prospecting expenditure(Schedule 4)
	39(1)(f)	Interest or royalty paid to non-residents without complying with section 109.
	39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber.
	39(1)(i)	Contract payment made without complying with section 107A.
	39(1)(j)	Payment made to non-residents without complying with section 109B.
	39(1)(k)	Payment exceeding RM100,000.00 for rental of non-commercial motor vehicle.
	39(1)(l)	Entertainment
	39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia.
	39(1)(q)	Payment made to non-residents without complying with section 109A.
	39(1)(r)	Payment made by a resident person to a Labuan company unless as prescribed by the Minister by way of rules.
	-	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts.
	-	Expenditure relating to changes in the authorized capital and paid-up capital.
	-	Professional fees related to the acquisition of fixed assets or investments.
	-	Renovations and improvements to buildings.
	-	Expenses other than the above.
	Motor vehicles	 <p>Net book value as per Balance Sheet.</p>
	Plant and machinery	
	Land and buildings	
	Other fixed assets	
	TOTAL FIXED ASSETS	Total from 30 to 33.
	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 assets is acquired through hire-purchase or finance lease, state the principal amount paid only.
	Investments	Cost of investments and fixed deposits.

	Trade debtors	Trade debtors as per Balance Sheet
	Sundry debtors	Sundry debtors as per Balance Sheet but does not include loans to directors.
	Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.
	Loan to directors	<div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> <p style="text-align: center;">▶ Amount as per Balance Sheet.</p> </div>
	Cash in hand and cash at bank	
	Other current assets	Current assets other than from 37 to 41.
	TOTAL CURRENT ASSETS	Total current assets from 37 to 42.
	TOTAL ASSETS	Sum of 34, 36 and 43.
	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.
	Sundry creditors	Creditors other than trade creditors and loans from directors.
	Loans from directors	In the form of loans and advances as per Balance Sheet.
	Other current liabilities	Current liabilities other than from 45 to 48.
	TOTAL CURRENT LIABILITIES	Total from 45 to 49.
	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.
	TOTAL LIABILITIES	Total 50 and 51.
	Unitholder's capital	<div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> <p style="text-align: center;">▶ Amount as per Balance Sheet.</p> </div>
	Balance brought forward	
	Current year net income	
	Distribution of income	Amount as per Balance Sheet.
	Balance carried forward	(54 plus 55) minus 56.
	Reserve account	This includes all reserve accounts except retained profits
	TOTAL UNIT HOLDER'S FUND	Amount as per Balance Sheet.
D11	Receives income from sources in	This section is to be completed only if the business trust has tax exempt income for the current year.

	Malaysia which is exempted from tax	Enter '1' in the box for 'Yes' if the business trust receives income from sources outside Malaysia for the current year which is exempted from tax, and also complete other information as required in the appendix of item D11. Enter '2' in the box for 'No' if not relevant.																																				
D12	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)	If the business trust 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. 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. For more information, refer to: <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]. 																																				
	Fill in appendix of item D12, if D12 = '1'	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: black; color: white;"> <th colspan="4">MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)</th> </tr> <tr> <th style="width: 5%;">No.</th> <th style="width: 45%;">Type of Payment*</th> <th style="width: 25%;">Payment to Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small></th> <th style="width: 25%;">Amount <small>(RM)</small></th> </tr> </thead> <tbody> <tr><td>(i)</td><td></td><td></td><td></td></tr> <tr><td>(ii)</td><td></td><td></td><td></td></tr> <tr><td>(iii)</td><td></td><td></td><td></td></tr> <tr><td>(iv)</td><td></td><td></td><td></td></tr> <tr><td>(v)</td><td></td><td></td><td></td></tr> <tr><td>(vi)</td><td></td><td></td><td></td></tr> <tr> <td colspan="3" style="text-align: right;">TOTAL PAYMENTS</td> <td></td> </tr> </tbody> </table>	MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)				No.	Type of Payment*	Payment to Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small>	Amount <small>(RM)</small>	(i)				(ii)				(iii)				(iv)				(v)				(vi)				TOTAL PAYMENTS			
MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)																																						
No.	Type of Payment*	Payment to Related Entity(ies) <small>(Enter: 1 = Yes 2 = No)</small>	Amount <small>(RM)</small>																																			
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(v)																																						
(vi)																																						
TOTAL PAYMENTS																																						

PART E : OTHER PARTICULARS OF BUSINESS TRUST

Item	Item	Explanation
E1	Chargeable Income of proceeding year not declared (if any)	Enter the type of income, year of assessment and amount in the boxes provided. Use Working Sheet HK-J (Company Return Form Guidebook) to declare this income and retain the relevant tax computation for examination.
E2	Made payments to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F	Enter '1' in the box for 'Yes' if the business trust made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F. Enter '2' in the box for 'No' if not relevant. Working Sheet HK-M can be used as a guide for record keeping. Types of withholding tax are as follows: Withholding tax under section 107A Amount paid to the non-resident contractor for services under the contract. Withholding tax rate: 10% on the gross amount [paragraph 107A(1)(a)] <i>Add</i>

		<p>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. 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).</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).</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>						
E3a	Disposal of asset 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 E3b. Enter '2' for ('No') if not applicable.						
E3b	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 .						
E4a	Carries on e-Commerce	<p>Enter '1' in the box for 'Yes' if the business trust sells any goods or renders any service online. If 'Yes', also complete item E4b. Enter '2' if the business trust does not carry on any e-Commerce business, or not relevant. A business trust 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.</p> <table border="1" data-bbox="469 1861 1501 2103"> <thead> <tr> <th>e-Commerce Business Model</th> <th>Descriptions</th> <th>Examples</th> </tr> </thead> <tbody> <tr> <td>1. Perform transactions for the sale</td> <td>Sales transaction on goods and services performed online that</td> <td>a. Business that use: i. Social media e.g.: Instagram, Facebook,</td> </tr> </tbody> </table>	e-Commerce Business Model	Descriptions	Examples	1. Perform transactions for the sale	Sales transaction on goods and services performed online that	a. Business that use: i. Social media e.g.: Instagram, Facebook,
e-Commerce Business Model	Descriptions	Examples						
1. Perform transactions for the sale	Sales transaction on goods and services performed online that	a. Business that use: i. Social media e.g.: Instagram, Facebook,						

		of goods or services through online.	fulfilled the following criteria: 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.	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	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.	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.
		3. Online advertising	Using the Internet as an advertising medium for promoting products or services to customers.	a. Advertisers and search engine ads e.g.: Google AdSense, Facebook Ads, Blog, Instagram Ads, and etc. b. Users that generate income through the online platform e.g.: Youtube, Tik Tok, Facebook, Instagram paid review, online games, and etc
		4. Cloud computing	Provision of standardised, configurable, ondemand, online computer services which can include computing, storage, software, data management, using shared physical and virtual resources. Users	a. Infrastructure-as-a-service e.g.: Amazon Web Services, Windows Azure, Google Compute Engine, Rackspace Open Cloud IBM SmartCloud Enterprise and etc.

		<p>can access the services using various types of device provided that they have internet connection</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, lpay88, 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 IRBM, https://www.hasil.gov.my.</p>
E4b	Website / social media address	Referring to the address of the website / social media that is used to conduct the business (if any).
E5a	Subject to the Income Tax (Country-by-Country Reporting) Rules 2016	<p>Enter '1' if the business trust 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. Enter '2' for 'No' if not applicable If E5a = '1' ('Yes'), also complete item E5b.</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 from the MNE Group's consolidated financial statements solely on grounds of size or materiality;</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</p>

		<p>for financial reporting, regulatory, tax reporting or internal management control purposes.</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-by-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017). ~ Law and regulations and guidelines related Country-by-Country (CbCR) reporting at LHDNM Official Portal: http://www.hasil.gov.my > <i>International</i> 								
E5b	Subject as a reporting entity / non-reporting entity	<p>Any constituent entity of a MNE group subject to subregulation 6(1) or subregulation 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 business trust is the constituent entity and subject as a reporting entity, then complete the required information in the appendix of Item E5b_1.</p> <p>Enter '2' if the business trust is a non-reporting entity and then complete the required information in the appendix of Item E5b_1.</p> <p>Reporting entity refers to ultimate holding entity or surrogate holding entity.</p> <p>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-by-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017). ~ Law and regulations and guidelines related Country-by-Country (CbCR) reporting at LHDNM Official Portal: http://www.hasil.gov.my > <i>International</i> 								
	Notification as a reporting entity, if E5b = 1	<p>Notification as a reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) 2017. Fill in the required information.</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">Name of MNE Group</td> <td>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>Accounting period</td> <td>Opening and closing date of the reporting entity's accounting period.</td> </tr> <tr> <td>Number of constituent entities in Malaysia</td> <td>Total number of constituent entities resident in Malaysia.</td> </tr> <tr> <td>Number of constituent entities outside Malaysia</td> <td>Total number of constituent entities resident outside Malaysia.</td> </tr> </table>	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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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.									

	Notification as a non-reporting entity, if E5b = 2	<p>Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) 2017. Fill in the required information.</p> <table border="1" data-bbox="480 192 1522 1283"> <tr> <td data-bbox="480 192 735 259">Name of reporting entity</td> <td data-bbox="735 192 1522 259">Name of the reporting entity</td> </tr> <tr> <td data-bbox="480 259 735 293">Income tax no</td> <td data-bbox="735 259 1522 293">Income tax number of the reporting entity</td> </tr> <tr> <td data-bbox="480 293 735 360">Country of residence</td> <td data-bbox="735 293 1522 360">Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E</td> </tr> <tr> <td data-bbox="480 360 735 427">Accounting period</td> <td data-bbox="735 360 1522 427">Opening and closing date of the reporting entity's accounting period.</td> </tr> <tr> <td data-bbox="480 427 735 965">Name of MNE Group</td> <td data-bbox="735 427 1522 965">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="480 965 735 1133">Status of reporting entity</td> <td data-bbox="735 965 1522 1133">Enter '1' = if the reporting entity is the ultimate holding entity; or Enter '2' = if the reporting entity is the surrogate holding entity If '2', fill in item 7a and 7b</td> </tr> <tr> <td data-bbox="480 1133 735 1200">Name of ultimate holding entity</td> <td data-bbox="735 1133 1522 1200">Name of Ultimate holding entity</td> </tr> <tr> <td data-bbox="480 1200 735 1283">Country of residence</td> <td data-bbox="735 1200 1522 1283">Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E</td> </tr> </table>	Name of reporting entity	Name of the reporting entity	Income tax no	Income tax number of the reporting entity	Country of residence	Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E	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 If '2', fill in item 7a and 7b	Name of ultimate holding entity	Name of Ultimate holding entity	Country of residence	Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E
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Country of residence	Refer to the country codes on page 31 of this explanatory notes or the full list in Appendix E																	
E6	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 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>iv) Annuity Contracts</p> <p>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, http://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</p>
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PART F : PARTICULARS OF AUDITOR		
Item	Subject	Explanation
F1	Name of firm	Name of the audit firm which audits the business trust accounts.
F2	Address of firm	Correspondence address of the audit firm.
F3	Business registration no.	Business registration number of the audit firm as registered.
F4	E-mail of firm	E-mail address of the audit firm.
F5	Telephone no. of firm	Telephone number of the audit firm / handphone number of the auditor.

PART G : PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

Item	Subject	Explanation
G1	Name of tax agent	Name of the tax agent who prepared this return form.
G2	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.
G3	Name of firm	Name of the tax agent's firm responsible for filling out this return form.
G4	Address of firm	Correspondence address of the tax agent's firm.
G5	Income tax no. of firm	Income tax number of the tax agent's firm as registered with LHDNM.
G6	Telephone no. of firm	Telephone number of the tax agent's firm.
G7	E-mail of firm	E-mail address of the tax agent's firm.
G8	Signature of tax agent	Signature of the tax agent who prepared this return form.
G9	Date of signature	The date this body return form is signed by the tax agent who prepared this return form.

TRUSTEE'S MANAGER DECLARATION

Declaration must be made by a trustee manager or an authorised officer of the company who has been appointed as a trustee manager.

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.

COUNTRY CODES

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

Country	Code	Country	Code	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