



SELF ASSESSMENT SYSTEM EXPLANATORY NOTES TR 2022

Real Estate Investment Trust / Property Trust Fund

ADDITION / AMENDMENT		
Item	Subject	Page
A2	Aggregate statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022	6
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TOGETHER WE DEVELOP THE NATION

This Explanatory Notes is provided to assist the *Real Estate Investment Trust (REIT) / Property Trust Fund (PTF)* in completing the Form TR for Year of Assessment 2022. Read this Notes with care so that the form and the declarations made therein for Year of Assessment 2022 are true, correct and complete. Public Ruling No. 5/2017 & 8/2012 in respect of Real Estate Investment Trust / Property Trust Fund are available for reference at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <https://www.hasil.gov.my>.

This notes shall be read together with Computation Guide (Working Sheets) and Other information (Appendices) for non-company & non-individual that are available at LHDNM official portal ><https://www.hasil.gov.my> > **Main Page > Forms > Download Forms > Non-Company & Non-Individual.**

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

- (i) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others); and
- (ii) Working Sheet HK-8 / HK-9 (if relevant), relating to the tax deducted in the foreign country.

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

Please complete all relevant items in **BLOCK LETTERS** and use **black** ink pen. Leave the item(s) blank if not relevant. Ensure the information entered is **CORRECT** and **COMPLETE**. Amounts in Parts B (excepts item B1) require the indication of *sen*. Amounts in other parts need to be indicated in *ringgit* only.

Example: Chargeable Income (item B1) RM 2,180,246.65
Tax Payable (item B4) RM 523,259.04

B1	CHARGEABLE INCOME	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="text-align: center;">2</td><td style="text-align: center;">1</td><td style="text-align: center;">8</td><td style="text-align: center;">0</td><td style="text-align: center;">2</td><td style="text-align: center;">4</td><td style="text-align: center;">6</td> </tr> </table>	2	1	8	0	2	4	6	
2	1	8	0	2	4	6				
B5	TAX PAYABLE	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="text-align: center;">5</td><td style="text-align: center;">2</td><td style="text-align: center;">3</td><td style="text-align: center;">2</td><td style="text-align: center;">5</td><td style="text-align: center;">9</td><td style="text-align: center;">0</td><td style="text-align: center;">4</td> </tr> </table>	5	2	3	2	5	9	0	4
5	2	3	2	5	9	0	4			

BASIC PARTICULARS

Item	Subject	Explanation										
1.	Name of real estate investment trust / property trust fund	Name of REIT / PTF as registered.										
2.	Income tax no.	Enter the income tax number of the REIT / PTF. Example: TR 2012345621 <div style="text-align: center;"> TR <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="text-align: center;">2</td><td style="text-align: center;">0</td><td style="text-align: center;">1</td><td style="text-align: center;">2</td><td style="text-align: center;">3</td><td style="text-align: center;">4</td><td style="text-align: center;">5</td><td style="text-align: center;">6</td><td style="text-align: center;">2</td><td style="text-align: center;">1</td></tr></table> </div>	2	0	1	2	3	4	5	6	2	1
2	0	1	2	3	4	5	6	2	1			
3.	Type of Trust	Enter '1' in the box provided if the Real Estate Investment Trust or '2' if Property Trust Fund or '3' if Others.										
4.	Employer's no.	Employer's E reference number. Example: E 202154402 <div style="text-align: center;"> E <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="text-align: center;">2</td><td style="text-align: center;">0</td><td style="text-align: center;">2</td><td style="text-align: center;">1</td><td style="text-align: center;">5</td><td style="text-align: center;">4</td><td style="text-align: center;">4</td><td style="text-align: center;">0</td><td style="text-align: center;">2</td></tr></table> </div>	2	0	2	1	5	4	4	0	2	
2	0	2	1	5	4	4	0	2				
5.	Date of commencement of operations	The date of commencement of operations by the REIT / PTF. "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.										

Example 5: Change of accounting period

Existing accounts : Accounting ending on 31 December

Subsequent accounts : 1.1.2021 to 31.5.2021 (5 months)

1.6.2021 to 31.5.2022 (12 months)

Complete items 6 and 7 as follows:-

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

8.	Record-keeping	Enter '1' if the REIT / PTF keeps sufficient records as required under the provision of Income Tax Act 1967 (ITA 1967) or '2' if not.
9.	Tax exemption approval	Enter '1' if tax exemption has been granted to the REIT / PTF. Enter '2' if no tax exemption has been granted or the application for tax exemption has not been approved yet. If '1'(Yes), fill in item 10.
10.	Tax exemption approval No.	Tax exemption approval number.
11.	Real estate investment trust / property trust fund listed on Bursa Malaysia	Enter '1' in the box provided if the REIT / PTF listed on Bursa Malaysia or '2' if REIT / PTF not listed.

PART A STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Item	Subject	Explanation																																																
A1	Aggregate statutory income from sources in Malaysia	<p>Enter the required information in the appendix of item A1.</p> <table border="1"> <thead> <tr> <th colspan="4">STATUTORY INCOME FROM SOURCES IN MALAYSIA</th> </tr> <tr> <th>No.</th> <th>Type of Income</th> <th colspan="2">RM</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Dividends</td> <td></td> <td>.00</td> </tr> <tr> <td>(ii)</td> <td>Interests</td> <td></td> <td>.00</td> </tr> <tr> <td>(iii)</td> <td>Discounts</td> <td></td> <td>.00</td> </tr> <tr> <td>(iv)</td> <td>Rents</td> <td></td> <td>.00</td> </tr> <tr> <td>(v)</td> <td>Royalties</td> <td></td> <td>.00</td> </tr> <tr> <td>(vi)</td> <td>Premiums</td> <td></td> <td>.00</td> </tr> <tr> <td>(vii)</td> <td>Annuities and other periodical payments</td> <td></td> <td>.00</td> </tr> <tr> <td>(viii)</td> <td>Other gains or profits</td> <td></td> <td>.00</td> </tr> <tr> <td colspan="3">AGREGAT OF STATUTORY INCOME FROM SOURCES IN MALAYSIA</td> <td>.00</td> </tr> <tr> <td colspan="4">[(i) to (viii)] (Transfer this amount to item A1)</td> </tr> </tbody> </table> <p>Transfer amount of AGREGAT OF STATUTORY INCOME FROM SOURCES IN MALAYSIA [total (i) to (viii)] from appendix to item A1.</p> <ul style="list-style-type: none"> ▪ Rental business - RREIT/PTF is a unit trust scheme in Malaysia approved by the Securities Commission that invests primarily in a portfolio of income generating real estates. According to the Securities Commission guidelines, REIT / PTF is authorised to make the following investment;- <ul style="list-style-type: none"> (a) Investment in real estates through direct ownership of real property such as residential or commercial buildings, retail or industrial lots, etc. (b) Investment through shareholding (whole or majority ownership) in an unlisted company whose principal assets are real property. 	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)	Annuities and other periodical payments		.00	(viii)	Other gains or profits		.00	AGREGAT OF STATUTORY INCOME FROM SOURCES IN MALAYSIA			.00	[(i) to (viii)] (Transfer this amount to item A1)			
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1. Special tax treatment under section 63c of ITA 1967:-

- Rental income received from the letting of real properties by a REIT / PTF is treated as business income. Such rental income is treated as derived from a business source, in which income from the rental of all real properties are wholly aggregated as one source of income.
- In ascertaining the adjusted business income from such source,
 - (a) The amount of expenditure allowable as a deduction under section 33 is restricted to the amount of gross income from that source and any expenditure in excess shall be disregarded.
 - (b) if the source (property) has not commenced to produce any rental income, no deduction for expenses is allowed from that source (property).
- In ascertaining the statutory business income from such source, capital allowance under Schedule 3 is restricted to the amount of adjusted income from that source. Any excess of capital allowance not absorbed shall not be carried forward.
- Any amount of loss from the letting of real properties shall not be deducted from other sources of income in the basis period.

2. Special deduction for reduction of rental for the period from April 2020 to June 2022:

- a) Special deduction for reduction of rental under P.U. (A) 353/2021 and P.U. (A) 479/2021
 - (i) Special deduction shall be granted to landlords who provide a reduction in the rental of business premises to small and medium enterprise tenants.
 - (ii) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4A to claim the special deduction. The computation must be properly kept for examination.
- b) Special deduction for reduction of rental under P.U. (A) 354/2021 and P.U. (A) 480/2021
 - (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.
 - (ii) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4A to claim the special deduction. The computation must be properly kept for examination.

3. Special provision relating to section 63C of ITA 1967:-

Any amount of adjusted loss and capital allowance brought forward from Year of Assessment 2004 which is ascertained in accordance with the provision prior to the coming into operation of section 63C, can be absorbed from the income for year of assessment 2005 and subsequent years of assessment.

4. Other allowable expenses to compute the adjusted income:-

- (a) *The management fees paid to the management company is allowable as deduction under subsection 33(1). However, the fees paid to the appointed trustee are non-allowable expenses.*
- (b) *With effect from the Year of Assessment 2006, establishment expenditure of a REIT / PTF such as legal, valuation and consultancy fees are allowable as deductions. A REIT/PTF is deemed to have incurred the establishment expenditure in the basis period for a year of assessment in*

which the business commenced.

Reference: Public Ruling No. 5/2017 and Public Ruling No. 8/2012.

Amount H from Working Sheet HK-4C

- Dividends - Statutory income from taxable dividends.
- Interest and Discounts - Interest and discounts are taxable EXCEPT interest and discounts paid or credited to any unit trust in respect of:-
 - (a) securities or bonds issued or guaranteed by the Government;
 - (b) debentures or Islamic Securities, other than convertible loan stock, approved by the Securities Commission; or
 - (c) Bon Simpanan Malaysia issued by the Central Bank of Malaysia.

Interest income derived from Malaysia and paid / credited by any bank or financial institution licensed under the Banking and Financial Institutions Act 1989 or the Islamic Banking Act 1983 is tax exempt.

Amount E from Working Sheet HK-5 (interest)

- **Discounts** - Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.
- **Royalties and premiums** - 'Royalty' includes any sum paid as consideration for, or derived from:
 - a) the use of, or the right to use in respect of, any copyrights, software, artistic or scientific works, patents, designs or models, plans, secret processes or formulae, trademarks or other like property or rights;
 - b) the use of, or the right to use, tapes for radio or television broadcasting, motion picture films, films or video tapes or other means of reproduction where such films or tapes have been or to be used or reproduced in Malaysia, or other like property or rights;
 - c) the use of, or the right to use, know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;
 - d) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by satellite, cable, fibre optic or similar technology;
 - e) the use of, or the right to use, visual images or sounds, or both, in connection with television broadcasting or radio broadcasting transmitted by satellite, cable, fibre optic or similar technology;
 - f) the use of, or the right to use, some or all of the part of the radio frequency spectrum specified in a relevant licence;
 - g) a total or partial forbearance in respect of:
 - (i) the use of, or the granting of the right to use, any such property or right as is mentioned in paragraph (a) or (b) or any such knowledge, experience or skill as is mentioned in paragraph (c);
 - (ii) the reception of, or the granting of the right to receive, any such visual images or sounds as are mentioned in paragraph (d);
 - (iii) the use of, or the granting of the right to use, any such visual images or sounds as are mentioned in paragraph (e); or
 - (iv) the use of, or the granting of the right to use, some or all such part of the spectrum specified in a spectrum licence as is mentioned in paragraph (f); or
 - h) the alienation of any property, know-how or information as mentioned in paragraph (a), (b) or (c).

Amount H from Working Sheet HK-5.

- **Annuities and other periodical payments** - Sums of money received in accordance with an investment of money entitling the investor to a series of payments, whether or not received regularly or for a limited period only.
 - **Other Periodical Payments** - Recurring payments received at fixed times.
 - **Other gains and profits** - Other income not falling under any of the above categories.
- Submit Working Sheet HK-6 and original vouchers with the Form TR if the REIT / PTF is entitled to a tax refund as per item C8 in respect of section 110 tax deduction (others).

A2 Aggregate statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022

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

This item must be filled in by a resident 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. 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.

SUMMARY OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022					
No.	Country <i>(Use country code)</i>	Received from Related Entity(ties) <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 STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 ((i) to (v))					
[Transfer this amount to item A2]					

Country

Refer to the country codes on page 19 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 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.

		<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 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 A2.</p>
A3	AGGREGATE INCOME	Total amount from item A1 to A2.
A4 – A9	Donations / gifts / contributions / <i>zakat</i>	<p>Donations / gifts / contributions</p> <p>Enter the required information. 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.</p> <p>Gift of money to the Government, State Government or local authority [Subsection 44(6) of ITA 1967]</p> <p>Gift of money to an approved institutions / organisations / funds Gift of money to institutions / organisations / fund approved by the Director General of Inland Revenue Subsection 44(6) and proviso, ITA 1967.</p> <p>Gift of money for any sports activity approved by the Minister of Finance Subsection 44(11B) and proviso, ITA 1967</p> <p>Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance Subsection 44(11C) and proviso, ITA 1967</p> <p>Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university Gift of money in the form of:-</p> <p>a) <i>wakaf</i> made to any appropriate religious authority established under any written law, body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive <i>wakaf</i>; or</p> <p>b) endowment made to a public university. The <i>wakaf</i> or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.</p> <p>Meaning of ‘public university’: A higher educational institution having the status of a university established under the Universities and University Colleges Act 1971 (Act 30) and the Universiti Teknologi MARA established under the Universiti Teknologi MARA Act 1976 (Act 173). The appropriate religious authority, body or public university must be approved by the Director General of Inland Revenue for the purpose of subsection 44(11D). Subsection 44(11D) and proviso, ITA 1967</p> <p>Gift of artefacts / manuscripts / paintings to the Government or State Government Based on the value determined by the Department of Museums Malaysia the National Archives. Subsection 44(6A) of ITA 1967</p> <p>Gift of money for the provision of library facilities or to libraries Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim</p>
		Restricted to 10% of A3

		<p>for the same expenses is not made under paragraph 34(6)(g) of ITA 1967 in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967</p> <p>Gift of paintings to the National Art Gallery or any state art gallery</p> <p>Gift of paintings to the National Art Gallery or any state art gallery based on the value determined by the National Art Gallery or any state art gallery</p> <p>Subsection 44(11) of ITA 1967</p> <p>Zakat Perniagaan</p> <p>The amount which can be claimed is restricted to 2.5% of the aggregate income in A7. [Subsection 44(11A) ACP 1967].</p>																																										
A10	TOTAL INCOME	<p>A3 minus (A4 to A9)</p> <p>Enter '0' if the computed value is negative.</p>																																										
A11	Current year's income exempted from tax	<p>Under the provisions of section 61A of ITA 1967, the REIT / PTF is fully exempt from tax, if A10 = 1 and 90% or more of its total income is distributed to the unit holders. The REIT / PTF is not entitled for the exemption if the section 61A requirement is not met and the REIT / PTF income shall be taxed at 24%.</p>																																										
A12	CHARGEABLE INCOME	<p>A10 minus A11</p> <p>Enter '0' if the computed value is negative.</p>																																										
A13	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022	<p>Effective from 1 January 2022, the exemption given to Malaysian residents on income from sources outside Malaysia received in Malaysia under paragraph 28, Schedule 6, ITA 1967 has been withdrawn. Income from sources outside Malaysia which is remitted to Malaysia by a resident whether active or passive other than from sources arising from operations carried on in Malaysia, is subject to income tax.</p> <p>Malaysian residents who remit the income from outside Malaysia to Malaysia during the period 1.1.2022 to 30.6.2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. After 30.6.2022, the normal tax rate under the ITA 1967 is applicable.</p> <p>Enter the required information in the appendix of item A13.</p> <table border="1"> <thead> <tr> <th colspan="6">INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022</th> </tr> <tr> <th>No.</th> <th>Country <i>(Use country code)</i></th> <th>Received from Related Entity(ties) <i>(Enter: 1 = Yes 2 = No)</i></th> <th>Type of Income *</th> <th>Amount of Tax Charged in the Country of Origin (RM)</th> <th>Gross Amount of Remitted Income (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> </tbody> </table> <p>INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 ((i) hingga (v)) [Transfer this amount to item A13]</p> <p>Country</p> <p>Refer to the country codes on page 19 of this explanatory notes or the full list in Appendix E.</p> <p>Gross Amount of Income Remitted</p> <p>The type of income from sources outside Malaysia received in Malaysia includes dividends, interest, discounts, rents, royalties, premiums and other income.</p> <p>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 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</p>	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022						No.	Country <i>(Use country code)</i>	Received from Related Entity(ties) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Remitted Income (RM)	(i)						(ii)						(iii)						(iv)						(v)					
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PART B TAX PAYABLE / REPAYABLE AND STATUS OF TAX								
Item	Subject	Explanation						
B1	CHARGEABLE INCOME	Chargeable income is the total of amounts from items A12 + A13. Enter '0' if the REIT / PTF does not have any chargeable income.						
B2	B2a Rate of 24%	<p>Example:</p> <p>CHARGEABLE INCOME as per item A12: RM 105,500</p> <p>Tax on RM 105,500 at the rate of 24% = RM 25,320.00</p> <p>Enter the amount of tax in item B2a of Form TR.</p> <table border="0"> <tr> <td>Apportionment of Chargeable Income</td> <td>Tax Rate</td> <td>Tax Chargeable</td> </tr> <tr> <td>RM 105,500</td> <td>24%</td> <td>RM 25,320.00</td> </tr> </table> <p>Multiply the amount of chargeable income from item A12 with the tax rate at 24% and enter the amount derived in item B2a of Form TR.</p>	Apportionment of Chargeable Income	Tax Rate	Tax Chargeable	RM 105,500	24%	RM 25,320.00
Apportionment of Chargeable Income	Tax Rate	Tax Chargeable						
RM 105,500	24%	RM 25,320.00						
	B2b Rate of 3%	<p>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022</p> <p>The amount of chargeable income in item A13 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 Official Portal for guidance on determining the income subject to this treatment.</p> <p>Example:</p> <p>Income from sources outside Malaysia received in Malaysia for the period 1 January 2022 to 30 June 2022 in item A13: RM20,000.00</p> <p>Transfer the amount to item B2b:</p> <table border="0"> <tr> <td>Apportionment of Chargeable Income</td> <td>Tax Rate</td> <td>Tax Chargeable</td> </tr> <tr> <td>RM 20,000</td> <td>3%</td> <td>RM 600.00</td> </tr> </table>	Apportionment of Chargeable Income	Tax Rate	Tax Chargeable	RM 20,000	3%	RM 600.00
Apportionment of Chargeable Income	Tax Rate	Tax Chargeable						
RM 20,000	3%	RM 600.00						
B3	TOTAL INCOME TAX CHARGED	Total the amount of income tax from item B2a to item B2b.						
B4	Section 110 tax deduction (others) and Section 132 & 133 tax relief (Restricted to	<p>Section 110 tax deduction (others)</p> <p>Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and other relevant income. Transfer from Amount B of Working Sheet HK-6.</p> <p>Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p>						

	B3)	<p>Please submit Working Sheet HK-6 if the REIT / PTF are entitled to a tax refund.</p> <p>Section 132 tax relief</p> <p>Tax relief is given in respect of income derived from Malaysia which has been subjected to tax in Malaysia as well as countries outside Malaysia. Refer to Appendix F for the list of countries which have Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Working Sheet HK-8.</p> <p>Transfer amount B from Working Sheet HK-8 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit-relief.</p> <p>Malaysian residents who remit income from outside Malaysia into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p> <p>Section 133 tax relief</p> <p>Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin which does NOT have any Double Taxation Agreement with Malaysia.</p> <p>List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Working Sheet HK-9.</p> <p>Transfer amount B from Working Sheet HK-9 to this item.</p> <p>Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>Refer to the provisions of Schedule 7 of ITA 196 and Public Ruling No. 11/2021 for the computation of credit-relief.</p> <p>Malaysian residents who remit income from outside Malaysia into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>
B5	TAX PAYABLE	B3 minus B4.
B6	TAX REPAYABLE	<p>B4 minus B3.</p> <p>This item is applicable if the total deduction and relief in item B3 exceeds the amount in item B3.</p>
B7	Instalment paid	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
B8	Balance of Tax Payable / Tax Paid in Excess	<p>a) Balance of tax payable : B5 minus B7</p> <p>b) Tax paid in excess : B7 minus B5</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 https://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) Pos Malaysia Berhad - Counter 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>
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PART C :

PARTICULARS RELATED TO TAX COMPUTATION

Item	Subject	Explanation
C1	SPECIAL TREATMENT ON RENT FROM THE LETTING OF REAL PROPERTY BY A REIT / PTF UNDER SECTION 63c	
C1a	Total expenditure deducted in the current year	Refer to explanation on "Rental Business" on page 4 this explanatory notes.
C1b	Total capital allowance deducted in the current year	Refer to explanation on "Rental Business" on page 4 this explanatory notes.
C2	Incentive claim	Refer to incentives under the provision of ITA 1967 entitled to be claimed as per the Government gazette. Item C2a, please refer incentive claim code (Appendix D) at the LHDNM Official Portal: https://www.hasil.gov.my > Forms > Download forms > Non-Company & Non-Individual > Computation Guides & Other information for TA, TC & TR form > Appendices
C2a	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.</p> <p>Refer to Appendix D, Select a code from the list of incentives provided for the type of exemption / allowance claimed, and enter 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>

C2b	Claim for incentive(s) under subsection 127(3A)	<p><u>Subsection 127(3A) ACP 1967</u></p> <p>Refers to exemption specifically given by the Minister.</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" data-bbox="432 443 1441 568"> <thead> <tr> <th>Incentive Approval No.</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CPXXXX/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								

PART D : PARTICULARS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

Item	Subject	Explanation
D1	Registered address of REIT / PTF	Address to be used for any correspondence with LHDNM.
D2	Correspondence address of REIT / PTF	Address where the main business is carried on.
D3	Address where REIT / PTF records are kept	Enter '1' in the box provided if the records of the REIT / PTF 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 REIT / PTF 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	Name of Bank	State the name of the bank where the REIT / PTF has a bank account. For the purpose of refund by LHDNM (if via bank), please ensure that the information given in items D8 to D9 is correct.
D8	Bank Account No.	Bank account number of the REIT / PTF in relation to D7.
D9	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.
D10 – D11	Particulars of Trustee and Fund Manager	Fill in the particulars of the trustee and fund manager from item D10 to D11. If the REIT / PTF has more than 1 trustee / fund manager, list out on attachment as per format from item D10 to D11 and furnish together with the Form TR.

D12	Financial particulars of real estate investment trust / property trust fund	Fill in the required information in appendix of item D12. Extract relevant particulars from the current year Statement of Income and Expenditure, and Balance Sheet for entry in the appropriate boxes only.
D13	Receives income from sources in Malaysia which is exempted from tax	Enter '1' in the box for 'Yes' if the unit trust / property 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 D13. Enter '2' in the box for 'No' if not relevant.
D14	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)	If the REIT / PTF 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: ~ Exemption of Malaysian residents from the provisions of paragraph 39(1)(r) under the Income Tax (Exemption) (No. 11) Order 2021 [P.U. (A) 425/2021]; ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 (Amendment) 2020 [P.U.(A) 376/2020]; and ~ Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 [P.U.(A) 375/2018].

PART E :
OTHER PARTICULARS

Item	Subject	Explanation
E1	Income of preceeding year not declared (if any)	Income received in respect of preceeding year(s) not previously declared. Please use attachment in case of insufficient writing space.
E2	Withholding tax information	Enter '1' in the box for 'Yes' if the REIT / PTF 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> 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). 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

		<p>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 109D REIT / PTF income distributed to unit holders is subject to withholding tax at the following rates:</p> <ul style="list-style-type: none"> • Other than resident companies - 10% • Non-resident companies - 24% <p>Foreign institutional investors - 10%</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, https://www.hasil.gov.my								
E4	Subject to interest restriction under section 140C	<p>Enter '1' in the box for 'Yes' if the REIT / PTF is subject to interest restriction under section 140C, and also complete the information as required in the following table.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Amount of tax - EBITDA</th> <th style="text-align: center;">Interest expense subject to section 140C</th> <th style="text-align: center;">Interest expense restricted</th> <th style="text-align: center;">Balance carried forward</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Enter '2' in the box for 'No' if not relevant / not applicable.</p>	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							
	Amount of tax – EBITDA	<p>Tax Computation - EBITDA refers to the formula as stated in the Income Tax (Restriction On Deductibility Of Interest) Rules 2019 [P.U. (A) 175/2019]. Examples on computation can be referred to in the Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967] (only in English version) at the LHDNM Official Portal:</p> <p style="text-align: center;">https://lampiran1.hasil.gov.my/pdf/pdfam/RDIG_05072019.pdf</p> <p style="text-align: center;">or</p> <p>Home Page > International > Restriction on Deductibility of Interest Guidelines [Section 140C, Income Tax Act 1967]</p>								

	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: $20\% \times \left[\begin{array}{l} \text{Amount of tax-EBITDA from each} \\ \text{source consisting of a business} \end{array} \right]$
	Balance carried forward	Interest expense which is in excess of the maximum amount of interest shall be allowed to be carried forward and deducted against the adjusted income for subsequent years of assessment subject to the maximum amount of interest for the relevant year notwithstanding that the REIT / PTF has no interest expense for any subsequent year of assessment, until the whole amount of that excess has been fully utilized.
E5a	Subject to the Income Tax (Country-by-Country Reporting) Rules 2016	Enter '1' if the REIT / PTF is the constituent entity of MNE group subject to Income Tax (Country-by-Country Reporting) Rules 2016 and the Income Tax (Country-by-Country Reporting) (Amendment) Rules 2017. Enter '2' for 'No' if not applicable If E5a = '1' ('Yes'), also complete item E5b. Constituent entity means: 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; b) any separate business unit that is excluded from the MNE Group's consolidated financial statements solely on grounds of size or materiality; c) Any permanent establishment of any separate business unit of the MNE group mentioned in paragraph (a) or (b), provided that the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes. For further information, please refer to: ~ 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: https://www.hasil.gov.my > <i>International</i>
E5b	Subject as a reporting entity / non-reporting entity	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. Enter '1' if the REIT / PTF is the constituent entity and subject as a reporting entity, then complete the required information in the appendix of item E5b_1. Enter '2' if the REIT / PTF is a non-reporting entity and then complete the required information in the appendix of item E5b_2. Reporting entity refers to ultimate holding entity or surrogate holding entity. Non-reporting entity refers to a constituent entity of an MNE Group resident in Malaysia or a permanent establishment in Malaysia which is not a reporting entity.

For further information, please refer to:
 ~ Income Tax (Country-by-Country Reporting) Rules 2016 (P.U. (A) 357/2016) and Income Tax (Country-to-Country) (Amendment) Rules 2017 (P.U. (A) 416/2017).
 ~ Law and regulations and guidelines related Country-by-Country (CbCR) reporting at LHDNM Official Portal: <http://www.hasil.gov.my> > *International*

Notification as a reporting entity, if E5b = 1

Notification as a reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016 and (Amendment) 2017. Fill in the required information.

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.
No. of constituent entities in Malaysia	Total number of constituent entities resident in Malaysia.
No. 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="501 215 1522 1341"> <tr> <td data-bbox="501 215 756 282">Name of reporting entity</td> <td data-bbox="756 215 1522 282">Name of the reporting entity</td> </tr> <tr> <td data-bbox="501 282 756 338">Income tax no</td> <td data-bbox="756 282 1522 338">Income tax number of the reporting entity</td> </tr> <tr> <td data-bbox="501 338 756 405">Country of residence</td> <td data-bbox="756 338 1522 405">Refer to the country codes on page 19 of this explanatory notes or the full list in Appendix E</td> </tr> <tr> <td data-bbox="501 405 756 472">Accounting period</td> <td data-bbox="756 405 1522 472">Opening and closing date of the reporting entity's accounting period.</td> </tr> <tr> <td data-bbox="501 472 756 1010">Name of MNE Group</td> <td data-bbox="756 472 1522 1010"> <p>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—</p> <p>a) two or more enterprises the tax residence for which is in different jurisdictions; or</p> <p>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;</p> </td> </tr> <tr> <td data-bbox="501 1010 756 1178">Status of reporting entity</td> <td data-bbox="756 1010 1522 1178"> <p>Enter '1' = if the reporting entity is the ultimate holding entity; or</p> <p>Enter '2' = if the reporting entity is the surrogate holding entity</p> <p>If '2', fill in item 7a and 7b</p> </td> </tr> <tr> <td data-bbox="501 1178 756 1245">Name of ultimate holding entity</td> <td data-bbox="756 1178 1522 1245">Name of Ultimate holding entity</td> </tr> <tr> <td data-bbox="501 1245 756 1341">Country of residence</td> <td data-bbox="756 1245 1522 1341">Refer to the country codes on page 19 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 19 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	<p>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—</p> <p>a) two or more enterprises the tax residence for which is in different jurisdictions; or</p> <p>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;</p>	Status of reporting entity	<p>Enter '1' = if the reporting entity is the ultimate holding entity; or</p> <p>Enter '2' = if the reporting entity is the surrogate holding entity</p> <p>If '2', fill in item 7a and 7b</p>	Name of ultimate holding entity	Name of Ultimate holding entity	Country of residence	Refer to the country codes on page 19 of this explanatory notes or the full list in Appendix E
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 19 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	<p>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—</p> <p>a) two or more enterprises the tax residence for which is in different jurisdictions; or</p> <p>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;</p>																	
Status of reporting entity	<p>Enter '1' = if the reporting entity is the ultimate holding entity; or</p> <p>Enter '2' = if the reporting entity is the surrogate holding entity</p> <p>If '2', fill in item 7a and 7b</p>																	
Name of ultimate holding entity	Name of Ultimate holding entity																	
Country of residence	Refer to the country codes on page 19 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 																

		<p>benefit of another person that holds any financial instrument or contract held for investment.</p> <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, https://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 REIT / PTF 's accounts.
F2	Address of firm	Correspondence address of the audit firm.
F3	Income tax no. of firm	Income tax number of the audit firm as registered with LHDNM.
F4	E-mail of firm	E-mail address of the audit firm.
F5	Telephone no. of firm	Telephone number of the audit firm.

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 return form is signed by the tax agent who prepared this return form.

TRUSTEE'S DECLARATION

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

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. Refer to Appendix E for the full country codes listing.

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

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