



SELF ASSESSMENT SYSTEM

EXPLANATORY NOTES P 2021



PARTNERSHIP

ADDITION / AMENDMENT		
Item	Subject	Page
7	Carries on e-Commerce business	3
B2	Rents	7

TOGETHER WE DEVELOP THE NATION

This Explanatory Notes is intended to provide assistance in completing the Form P for Year of Assessment 2021. Please read this Notes with care so that the return form and the declarations made therein for Year of Assessment 2021 are true, complete and correct.

Working sheets, appendices and other information to complete Form P are available at the LHDNM Official Portal, <https://www.hasil.gov.my> > Forms > Download Forms > Non-Company & Non-Individual > Computation Guide & Other Information.

All records, working sheets, documents, Form CP30 and others need not be enclosed when submitting the Form P but 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 if required.

The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

LHDNM has to be notified in writing in case of any amendment to the Form P already submitted. The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change in the distribution of partnership income.

Please complete all relevant items in **BLOCK LETTERS** in the boxes provided, and use **black** ink pen. Leave the box(es) blank if not applicable.

Amount of tax deduction in Parts B and J of the Form P, as well as Parts B and D of the Form CP30 require the indication of *sen*. Other parts require the amounts to be declared to the nearest *ringgit* only.

Declare in Ringgit Malaysia currency (RM).

Example:

Divisible income / loss (Item A2)

RM 125,955.67

Tax deduction (Item B1)

RM 4,044.30

A Divisible income / loss

1 2 5 9 5 5

B Tax deduction – Sec. 110 (Others)

4 0 4 4 3 0

BASIC PARTICULARS

1	Name of partnership	<p>As registered with the Companies Commission of Malaysia. If there is a change to the partnership name, please indicate the former partnership name in parenthesis.</p> <p>Example:</p> <p>R E S T O R A N A I S H A D A N S H A H</p> <p>(R E S T O R A N A I S H A D A N S U D I R)</p>
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2	Income tax no. D	<p>Enter the partnership income tax no. in the box provided.</p> <p>Example: Partnership income tax no. : D 0012345602</p> <p style="text-align: center;">D <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>0</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>0</td><td>2</td></tr></table></p>	0	0	1	2	3	4	5	6	0	2																																													
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4	Number of partners	Enter the number of partners.																																																							
5	Basis of apportionment	<p>The denominator used for apportioning the profit / loss.</p> <p>Example 1: Partnership AB</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="width: 20px;"></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>:</td> <td>753 / 1000</td> </tr> <tr> <td>B</td> <td>:</td> <td>247 / 1000</td> </tr> <tr> <td>∴ Basis of apportionment</td> <td>:</td> <td><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table></td> </tr> </tbody> </table> <p>Example 2: Partnership ABC</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="width: 20px;"></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>:</td> <td>4 / 7</td> </tr> <tr> <td>B</td> <td>:</td> <td>2 / 7</td> </tr> <tr> <td>C</td> <td>:</td> <td>1 / 7</td> </tr> <tr> <td>∴ Basis of apportionment</td> <td>:</td> <td><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td>7</td></tr></table></td> </tr> </tbody> </table> <p>Example 3: Partnership CBA</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Partnership</u></th> <th style="width: 20px;"></th> <th style="text-align: left;"><u>Apportionment of profit / loss</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>:</td> <td>50%</td> </tr> <tr> <td>B</td> <td>:</td> <td>30%</td> </tr> <tr> <td>C</td> <td>:</td> <td>20%</td> </tr> <tr> <td>∴ Basis of apportionment</td> <td>:</td> <td><table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td>1</td><td>0</td><td>0</td></tr></table></td> </tr> </tbody> </table>	<u>Partner</u>		<u>Apportionment of profit / loss</u>	A	:	753 / 1000	B	:	247 / 1000	∴ Basis of apportionment	:	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>0</td><td>0</td><td>0</td></tr></table>	1	0	0	0	<u>Partner</u>		<u>Apportionment of profit / loss</u>	A	:	4 / 7	B	:	2 / 7	C	:	1 / 7	∴ Basis of apportionment	:	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td>7</td></tr></table>					7	<u>Partnership</u>		<u>Apportionment of profit / loss</u>	A	:	50%	B	:	30%	C	:	20%	∴ Basis of apportionment	:	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td>1</td><td>0</td><td>0</td></tr></table>		1	0	0
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6	Record-keeping	<p>This refers to the keeping of sufficient records in accordance with the provision of Income Tax Act 1967 (ITA 1967). Enter '1' for compliance or '2' for non-compliance.</p>																																																							

7	Carries on e-Commerce business	<p>Enter '1' in the box for 'Yes' if the partnership carries on a business in selling any goods or rendering any service online.</p> <p>If 'Yes', also complete item F10 on page 4 of the Form P.</p> <p>A partnership 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><tr><th>e-Commerce Business Model</th><th>Descriptions</th><th>Examples</th></tr><tr><td>1. Perform transactions for the sale of goods or services through online.</td><td><p>Sales transaction on goods and services performed online that fulfilled the following criteria:</p><p>a. Using electronic / internet network for the purpose of making and receiving orders.</p><p>b. Payment and delivery of goods or services can be done online or offline.</p></td><td><p>a. Business that use:</p><p>i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram, and etc.</p><p>ii. e-Commerce Platform e.g.: Lazada, Shopee, Zalora, e-Bay, and etc.</p><p>iii. e-Commerce website</p><p>iv. Other mediums that not mentioned above.</p><p>b. Online service providers / consultations such as online learning, health consultations and lifestyle, ebook services and others.____(e.g.: www.doctoroncall.com.my/)</p></td></tr><tr><td>2. App stores/ play stores/ website</td><td><p>a. Provider of Apps Store / Play Store / website that enable the user to subscribe, place order or generate income through the online platform.</p><p>b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online.</p></td><td><p>a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.</p><p>b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.</p></td></tr></table>	e-Commerce Business Model	Descriptions	Examples	1. Perform transactions for the sale of goods or services through online.	<p>Sales transaction on goods and services performed online that fulfilled the following criteria:</p> <p>a. Using electronic / internet network for the purpose of making and receiving orders.</p> <p>b. Payment and delivery of goods or services can be done online or offline.</p>	<p>a. Business that use:</p> <p>i. Social media e.g.: Instagram, Facebook, Whatsapp, Telegram, and etc.</p> <p>ii. e-Commerce Platform e.g.: Lazada, Shopee, Zalora, e-Bay, and etc.</p> <p>iii. e-Commerce website</p> <p>iv. Other mediums that not mentioned above.</p> <p>b. Online service providers / consultations such as online learning, health consultations and lifestyle, ebook services and others.____(e.g.: www.doctoroncall.com.my/)</p>	2. App stores/ play stores/ website	<p>a. Provider of Apps Store / Play Store / website that enable the user to subscribe, place order or generate income through the online platform.</p> <p>b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online.</p>	<p>a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.</p> <p>b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.</p>
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2. App stores/ play stores/ website	<p>a. Provider of Apps Store / Play Store / website that enable the user to subscribe, place order or generate income through the online platform.</p> <p>b. Users who conduct e-commerce activities through App Stores/Play Stores/Websites to generate revenue online.</p>	<p>a. Provide applications that offer subscriptions to music or video streaming. e.g.: Tonton, iflix, and etc.</p> <p>b. Generate income through the online platform using service applications. e.g.: Airasia, Trivago, Grab, Foodpanda, Lalamove, and etc.</p>									

		3. Online advertising	Using the Internet as an advertising medium for promoting products or services to customers.	<p>a. Advertisers and search engine ads e.g.: Google Adsense, Facebook Ads, Blog, Instagram Ads, and etc.</p> <p>b. Users that generate income through the online platform e.g.: Youtube, Tik Tok, Facebook, Instagram paid review, online games, and etc.</p>
		4. Cloud computing	Provision of standardised, configurable, on-demand, online computer services which can include computing, storage, software, data management, using shared physical and virtual resources. Users can access the services using various types of device provided that they have internet connection.	<p>a. Infrastructure-as-a-service e.g.: Amazon Web Services, Windows Azure, Google Compute Engine, Rackspace Open Cloud IBM SmartCloud Enterprise and etc.</p> <p>b. Platform-as-a-service e.g.: Window Azure, Google App Engine, Force.com and etc.</p> <p>c. Content-as-a-service e.g.: Spotify, Netflix and etc.</p> <p>d. Data-as-a-service e.g.: BrightPlanet DaaS Platform, ATTOM Daas Platform, Third Eye Data, ScaleFocus, ScienceSoft and etc.</p> <p>e. Software-as-a-service e.g.: Microsoft 365, Google Workspace, Adobe Cretaive Cloud and etc.</p>
		5. Payment services	Providers of online payment services that involve online transactions by buyers and sellers	Online payment platform providers such as MOLPay, Ipay88, Boost and etc.

6. Digital currency token	Selling, buying or mining or digital tokens.	Digital currency e.g.: Bitcoin, Ripple, Ethareum, and etc.
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PART A: BUSINESS INCOME

Income Tax (Exemption) (No. 10) Order 2006 [P.U. (A) 51/2006], Income Tax (Exemption) (No. 3) Order 2011 [P.U. (A) 166/2011] and Income Tax (Exemption) (No. 6) Order 2020 [P.U. (A) 373/2020].

(Balancing allowance = Residual expenditure - Disposal value)

<p>Capital Allowance This is granted instead of depreciation and the rate of allowance depends on the type of relevant asset.</p> <p>Increased Exports Allowance for Qualifying Services Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57], Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275] and Income Tax (Exemption) (No. 6) 2020 [P.U. (A) 373/2020] to determine the eligibility.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>If there is more than one business / partnership source, list out on attachment as per the format for Business 1 / Partnership 1 pertaining to each business / partnership, and submit together with the Form P.</p> </div>		
<p>PART B: OTHER INCOME</p>		
B1	Interest	Interest is money paid for the use of money or the creditor's share of the profit which the borrower or the debtor is presumed to make from the use of the money. Gross income from interest must be declared when it first becomes receivable in the relevant period.
	Discounts	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.
B2	Rents	<p>Rental received in respect of houses, shophouses, land, plant, machines, furniture, and other similar assets.</p> <p>A. Special deduction for reduction of rental to a small and medium enterprise under P.U. (A) 353/2021 for month of April 2020 until December 2021:</p> <p>(i) In ascertaining the adjusted rental income, a landlord who rents out a business premise to a small and medium enterprise is allowed a deduction of an amount equal to the total amount of rental reduction of at least 30% of the rate of monthly rental under the existing tenancy agreement for each of the qualifying month.</p> <p>(ii) If the rental reduction in a particular qualifying month is less than 30%, the landlord is not eligible to claim the special deduction for that month.</p> <p>(iii) Conditions of eligibility:</p> <p>(a) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];</p> <p>(b) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</p> <p>(c) a confirmation made by the –</p> <ul style="list-style-type: none"> • landlord stating the amount of reduction of rental given; and • small and medium enterprise stating the receipt of reduction of rental; and <p>(d) certificate by the SME Corp. Malaysia confirming the status of the small and medium enterprise.</p> <p>(iv) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4 to claim the special deduction. The computation must be properly kept for examination.</p>

	<p>B. Special deduction for reduction of rental to a tenant other than a small and medium enterprise under P.U. (A) 354/2021 for month of January 2021 until December 2021</p> <p>(i) In ascertaining the adjusted rental income, a landlord who rents out a business premise to other than a small and medium enterprise is allowed a deduction of an amount equal to the total amount of rental reduction of at least 30% of the rate of monthly rental under the existing tenancy agreement for each of the qualifying month.</p> <p>(ii) If the rental reduction in a particular qualifying month is less than 30%, the landlord is not eligible to claim the special deduction for that month.</p> <p>(iii) Conditions of eligibility:</p> <p>(a) a tenancy agreement which is stamped under the Stamp Act 1949 [Act 378];</p> <p>(b) a separate statement of income for rental income for the qualifying months in the basis period for a year of assessment;</p> <p>(c) a confirmation made by the –</p> <ul style="list-style-type: none"> • landlord stating the amount of reduction of rental given; and • tenant stating the receipt of reduction of rental; and <p>(iv) Use Working Sheet HK-4E to make the claim and transfer the eligible amount to HK-4 to claim the special deduction. The computation must be properly kept for examination.</p>
Royalties	<p>‘Royalty’ includes any sums paid as consideration for, or derived from:</p> <p>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;</p> <p>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 are to be used or reproduced in Malaysia, or other like property or rights;</p> <p>c) the the use of, or the right to use, know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;</p> <p>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;</p> <p>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;</p> <p>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;</p> <p>g) a total or partial forbearance in respect of:</p> <p>(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);</p> <p>(ii) the reception of, or the granting of the right to receive, any such visual images or sounds as are mentioned in paragraph (d);</p> <p>(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</p>

		<p>(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</p> <p>h) the alienation of any property, know-how or information mentioned in paragraph (a), (b) or (c).</p> <p>Amount H from Working Sheet HK-5.</p>
B3	Other income not listed	Other income not included in the above category.
Tax deduction under Sect. 110 (Others) / Sect. 132 / Sect. 133		<p>For claim on Section 110 (Others) / Section 132 / Section 133 tax deduction in respect of income in item B1 / B2 / B3, please refer to the following explanatory notes:-</p> <p>(i) <u>Sect. 110 (Others)</u> Compute by using Working Sheet HK-6. Amount B from Working Sheet HK-6. Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p> <p>(ii) <u>Sect. 132</u> Tax deduction in respect of income brought into Malaysia on which tax has been charged in Malaysia and in the country of origin. Refer to Appendix F for the list of countries which have Avoidance of Double Taxation Agreements with Malaysia. Use Working Sheet HK-8A.</p> <p>(iii) <u>Sect. 133</u> Tax deduction in respect of income brought into Malaysia on which tax has been charged in Malaysia and in the country of origin. Refer to Appendix F for the list of countries which do NOT have Avoidance of Double Taxation Agreement with Malaysia. Use Working Sheet HK-9A.</p>
B4	Additions pursuant to paragraph 43(1)(c)	<p>The following earnings / proceeds are deemed income and must be taken into account as aggregate income:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Earnings / proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967. <input type="checkbox"/> These earnings / proceeds are taken into account in the tax computation if claims for such expenditure have previously been made. <input type="checkbox"/> Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 of ITA 1967 for computing the amount of income to be included as aggregate income. <input type="checkbox"/> Computations must be properly kept for examination.

PART C: DIVISIBLE EXPENSES / GIFTS / CLAIMS		
C1	Qualifying prospecting expenditure – Schedule 4	<p>Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed.</p> <p>Refer to paragraph 44(1)(b) and Schedule 4 ITA 1967 regarding the eligibility to claim.</p> <p>The computation must be properly kept for examination.</p>
DONATIONS AND GIFTS		
<p>Contribution in fighting against the COVID-19 pandemic</p> <p>Tax deductions on contribution and donation in cash or in kind to fight the COVID-19 pandemic. For classification purpose, please refer to the LHDNM Official Portal, https://www.hasil.gov.my > Quick Links > FAQs PKP 3.0 > Frequently Ask Question On Contribution / Donation.</p>		
C2	Gift of money to the Government / State Government / local authority	<p>Gift of money to the Government, a State Government, or a local authority.</p> <p>Subsection 44(6) of ITA 1967.</p>
C3	Gift of money to approved institutions / organisations / funds	<p>Gift of money to institutions / organisations / funds approved by the Director General of Inland Revenue.</p> <p>Subsection 44(6) and proviso, ITA 1967</p>
C4	Gift of money for any sports activity approved by Minister of Finance	<p>Gift of money for any sports activity approved by the Minister of Finance.</p> <p>Subsection 44(11B) and proviso, ITA 1967</p>
C5	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	<p>Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance.</p> <p>Subsection 44(11C) and proviso, ITA 1967</p>
C6	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	<p>Gift of money in the form of:-</p> <ol style="list-style-type: none"> wakaf 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 wakaf; or endowment made to a public university. <p>The wakaf 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’:</p> <p>A higher educational institution having the status of a university established under the Universities and University Colleges Act 1971 (Act 30) and the Universiti Teknologi MARA established under the Universiti Teknologi MARA Act 1976 (Act 173).</p> <p>The appropriate religious authority, body or public university must be approved by the Director General of Inland Revenue for the purpose of subsection 44(11D).</p> <p>Subsection 44(11D) and proviso, ITA 1967</p>
C7	Gift of artefacts / manuscripts / paintings to the Government or State Government	<p>Gift of artefacts, manuscripts or paintings to the Government or State Government will be based on the value determined by the Department of Museums Malaysia or the National Archives.</p> <p>Subsection 44(6A) of ITA 1967.</p>
C8	Gift of money for the provision of library facilities or to libraries (Restricted to RM20,000)	<p>Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim for the same expenses is not made under paragraph 34(6)(g) of the ITA in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967.</p>
C9	Gift of paintings to the national art gallery or any state art gallery	<p>The value of any gift of painting to be determined by the National Art Gallery or any state art gallery.</p> <p>Subsection 44(11) of ITA 1967.</p>
PART D: INCENTIVE CLAIM		
D1	Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967	<p>Use the claim codes (Appendix D) which can be obtained from the LHDNM Official Portal:</p> <p>https://www.hasil.gov.my > Forms > Download Forms > Non-Company & Non-Individual > Computation Guide & Other Information.</p> <p>These claims are divided into four (4) categories as follows:</p> <ul style="list-style-type: none"> a) Special deduction b) Further deduction c) Double deduction d) Incentive under paragraph 127(3)(b) of Income Tax Act 1967 <p>Select a code from the list of incentives provided for the above categories of claims, and enter the amount.</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>

		<p>Paragraph 127(3)(b) of ITA 1967</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>Computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <p>Terus Maju Partnership claimed the following incentives:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 10%;">Code</th> <th style="width: 70%;">Subject</th> <th style="width: 20%;">Amount</th> </tr> <tr> <td>225</td> <td>Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant</td> <td>12,000</td> </tr> <tr> <td>532</td> <td>Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate</td> <td>20,000</td> </tr> </table> <p>Complete item D1 as follow:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Claim Code</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: 35%;">Balance Carried Forward</th> </tr> <tr> <td>225</td> <td>0</td> <td>12,000</td> <td>12,000</td> <td>0</td> </tr> <tr> <td>532</td> <td>0</td> <td>20,000</td> <td>20,000</td> <td>0</td> </tr> </table>	Code	Subject	Amount	225	Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant	12,000	532	Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate	20,000	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	225	0	12,000	12,000	0	532	0	20,000	20,000	0
Code	Subject	Amount																								
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225	0	12,000	12,000	0																						
532	0	20,000	20,000	0																						
D2	Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967	<p>Paragraph 127(3A) ACP 1967</p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">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: 35%;">Balance Carried Forward</th> </tr> <tr> <td>CPXXXX/2020</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CPXXXX/2020	0	45,000	45,000	0														
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CPXXXX/2020	0	45,000	45,000	0																						
PART E: PARTICULARS OF WITHHOLDING TAXES																										
<p>Made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F</p>		<p>Enter '1' in the box for 'Yes' if the company 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.</p> <p>Working Sheet HK-11 can be used as a guide for record-keeping.</p> <p>The types of withholding tax are as follows:</p> <hr/> <p>Withholding tax under section 107A</p> <p>Total gross amount paid</p> <p>Gross amount in respect of services under a contract paid to non-resident contractors pursuant to the provision of section 107A of ITA 1967.</p>																								

	<p>Tax withheld and remitted to LHDNM: 10% of gross amount [paragraph 107A(1)(a) ITA 1967]</p> <p>Plus 3% of gross amount [paragraph 107A(1)(b) ITA 1967] <i>(Rules and procedures for payment as set out by LHDNM must be complied).</i></p> <hr/> <p>Withholding tax under section 109</p> <p>Total gross amount paid Gross amount of interest or royalties paid to non-resident persons.</p> <p><u>Rates of tax according to Part II, Schedule 1 of ITA 1967:</u> Interest – 15% of gross amount Royalty – 10% of gross amount or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F for the list of countries which have DTA with Malaysia.</p> <hr/> <p>Withholding tax under section 109A</p> <p>Total gross amount paid Gross amount of remuneration or other income in respect of services performed or rendered in Malaysia paid to a non-resident public entertainer.</p> <p><u>Rate of tax as per Part II, Schedule 1 of ITA 1967:</u> 15% of gross amount.</p> <hr/> <p>Withholding tax under section 109B</p> <p>Total gross amount paid Gross amount of special classes of income paid to non-resident persons – section 4A of ITA 1967.</p> <p><u>Rate of tax according to Part V, Schedule 1 of ITA 1967:</u> 10% of gross amount or according to the Avoidance of Double Taxation Agreements (DTA). Refer to Appendix F for the list of countries which have DTA with Malaysia.</p> <hr/> <p>Withholding tax under section 109F</p> <p>Total gross amount paid Total gross of gains or profits derived from Malaysia falling under paragraph 4(f) of ITA 1967 which is paid to non-resident persons.</p> <p><u>Rate of tax according to Part XIII, Schedule 1 of ITA 1967:</u> 10% of gross amount</p>
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PART F:		PARTICULARS OF PARTNERSHIP
F1 – F10		Fill in relevant information in the boxes provided.
F1	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter '1' if there is / are financial account(s) at a financial institution(s) outside Malaysia or '2' if there is none / not relevant. Refer to the following information before make an option:</p> <p>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>

PART G:**PARTICULARS OF PARTNERS**

G1

Item G1 is specifically for the particulars of the precedent partner.

- (a) Enter the name of the precedent partner.
- (b) Country where the partner is resident. Please use the country code provided on page 19 of this explanatory notes or Appendix E.

Example : If the country of residence is Malaysia, enter the country code 'MY'.

M	Y
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- (c) (i) Enter the identity card / passport / partnership / company registration number in the relevant box. Delete whichever is not relevant.
- (ii) Fill in the income tax number, enter OG, SG, C, etc (whichever is relevant) in the first 2 boxes, followed by the income tax number in the boxes provided.

Example: i) **OG 03443217010**

O	G	Income tax no.: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN									
0	3	4	4	3	2	1	7	0	1	0	

ii) **C 01234567810**

C		Income tax no.: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN									
0	1	2	3	4	5	6	7	8	1	0	

- (d) Fill in relevant information:
- (i) Date of appointment in partnership as new partner in the current year.
- (ii) Date of cessation from partnership as outgoing partner in the current year.
- Enter the last date of the change if the partner's appointment in or cessation from the partnership occurs a few times in the current year.

- (e) Fill in relevant information:
- (i) Enter the partner's **share** divided accordingly as determined by the partnership.
- Example: Partner A received **2/3** share of income.
- whereby '2' is the **partner's share** and '3' is the partnership's **basis of apportionment**.
- Enter partner A's share in the box as follows.

(i)

			2	
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- (ii) Enter the **number(s)** pertaining to the type of benefit received by the partner in the boxes provided.
- Example: Partner A received commission and benefit of motor vehicle from the partnership.

(ii)

1	3	
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	(f) Statutory income / adjusted loss (main business only) The computation of statutory business income: <u>Business (main)</u>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">f(i) :</td> <td style="width: 75%;"> (A) Divisible income / loss <i>(Amount from item A1 Form CP30)</i> </td> <td style="width: 20%; text-align: right;">xxxxx</td> </tr> <tr> <td></td> <td>Add:</td> <td></td> </tr> <tr> <td></td> <td>(B) Partner's Benefits <i>(Amount from item A12 Form CP30)</i></td> <td style="text-align: right;">____xxx</td> </tr> <tr> <td></td> <td>(C) Adjusted income <i>(Amount from item A13 Form CP30).</i> <i>If adjusted loss, enter '0' and proceed the computation for items D to I.</i></td> <td style="text-align: right;">xxxxxx</td> </tr> <tr> <td></td> <td>Add:</td> <td></td> </tr> <tr> <td></td> <td>(D) Balancing charge <i>(Amount from item A14 Form CP30)</i></td> <td style="text-align: right;">____xx</td> </tr> <tr> <td></td> <td>(E) Total (C + D)</td> <td style="text-align: right;">xxxxxx</td> </tr> <tr> <td></td> <td>Less:</td> <td></td> </tr> <tr> <td></td> <td>(F) Balancing allowance and Capital allowance <i>(Amount from item A15 Form CP30, restricted to the amount in item E)</i></td> <td style="text-align: right;">____xx</td> </tr> <tr> <td></td> <td>(G) Statutory income (E – F)</td> <td style="text-align: right;"><u>xxxxxx</u></td> </tr> <tr> <td colspan="3" style="padding-top: 10px;"> If entitled to claim Increased Exports Allowance for Qualifying Services, proceed to compute as follows: </td> </tr> <tr> <td></td> <td>Less:</td> <td></td> </tr> <tr> <td></td> <td>(H) Increased Exports Allowance for Qualifying Services claimed <i>(Amount from item A16 Form CP30)</i></td> <td style="text-align: right;">____xx</td> </tr> <tr> <td></td> <td>(I) Statutory income after deduction of Increased Exports Allowance for Qualifying Services (G – H)</td> <td style="text-align: right;"><u>xxxxxx</u></td> </tr> <tr> <td>f(ii) :</td> <td colspan="2"> If amount from item A13 Form CP30 is adjusted loss, enter the adjusted loss amount in f(ii). </td> </tr> </table>	f(i) :	(A) Divisible income / loss <i>(Amount from item A1 Form CP30)</i>	xxxxx		Add:			(B) Partner's Benefits <i>(Amount from item A12 Form CP30)</i>	____xxx		(C) Adjusted income <i>(Amount from item A13 Form CP30).</i> <i>If adjusted loss, enter '0' and proceed the computation for items D to I.</i>	xxxxxx		Add:			(D) Balancing charge <i>(Amount from item A14 Form CP30)</i>	____xx		(E) Total (C + D)	xxxxxx		Less:			(F) Balancing allowance and Capital allowance <i>(Amount from item A15 Form CP30, restricted to the amount in item E)</i>	____xx		(G) Statutory income (E – F)	<u>xxxxxx</u>	If entitled to claim Increased Exports Allowance for Qualifying Services, proceed to compute as follows:				Less:			(H) Increased Exports Allowance for Qualifying Services claimed <i>(Amount from item A16 Form CP30)</i>	____xx		(I) Statutory income after deduction of Increased Exports Allowance for Qualifying Services (G – H)	<u>xxxxxx</u>	f(ii) :	If amount from item A13 Form CP30 is adjusted loss, enter the adjusted loss amount in f(ii).	
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G2 – G6	Fill relevant information for the second partner and so forth in the boxes from item G2 to item G6 (if any) as per format G1. Submit attachment(s) if the number of partners exceed six (6) persons.																																														
PART H: FINANCIAL PARTICULARS OF PARTNERSHIP																																															
H1	Business code	Use the business code (refer to Appendix G) for the main business only. Where there is more than one main business, fill in the business code for the business with the highest turnover.																																													
H1A	Type of business activity	Specify the type of activity of the business concerned in the box provided.																																													
H2	Sales or turnover	Gross amount including accrued income from sales, fees and other receipts.																																													
H3	Opening stock	Opening stock of finished goods as per Trading Account.																																													

H4	Purchases and cost of production	<input type="checkbox"/> Total gross amount of purchases minus discounts and rebates received. <input type="checkbox"/> Cost of production as per Manufacturing Account.
H5	Closing stock	Closing stock of finished goods as per Trading Account.
H6	Cost of sales	Amount from (H3 plus H4 minus H5). Enter '0' if none.
H7	GROSS PROFIT / LOSS	H2 minus H6.
H8	Other businesses	Gross business income from sources other than H1.
H9 – H11	Dividends, Interest and discounts, Rents, royalties and premiums	Gross income from the relevant source.
H12	Other income	Sum of gross income from other non-business sources not listed above.
H14	Loan interest	Total expenditure on interest excluding interest on hire-purchase and lease.
H15 – H22	Expenses	Amount as per Profit and Loss Account.
H23	Other expenses	Amount as per Profit and Loss Account.
H25	NET PROFIT / LOSS	Net Profit or Loss as per Profit and Loss Account.
H26	Non-allowable expenses	Amount from item F1 Working Sheet HK-1A or HK-1F.
H27 – H30	Fixed assets	Net book value as per Balance Sheet.
H32	Investments	Cost of investments and fixed deposits.
H33 – H44	Current assets and liabilities	Amount as per Balance Sheet.
H45 – H49	Partnership equity	Balance as per Balance Sheet.

PART J: PRECEDING YEARS INCOME NOT DECLARED		
J1 – J2	Income received in respect of any earlier year not previously declared.	
PART K: DISPOSAL OF REAL PROPERTY SUBJECT TO REAL PROPERTY GAINS TAX PROVISION 1976		
K1	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' in the box for 'Yes' if there is disposal of asset, and also complete item K2. Enter '2' for 'No' if not applicable.
K2	Disposal declared to LHDNM	Enter '1' in the box if the disposal has been declared to LHDNM or '2' if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available at the LHDNM Official Portal, https://www.hasil.gov.my .
PART L: PARTICULARS OF CP30		
L1 – L2	<p>The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner.</p> <p>If L1 = 1 (Yes), state the issue date of the original CP30.</p> <p>The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change in the distribution of partnership income.</p> <p>State which amendment and its date of issue.</p>	
DECLARATION		
<p>If the return form is not affirmed and duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued for information. The use of signature stamp is not allowed. Action under paragraph 120(1)(d) shall be taken for late resubmission of the return form to LHDNM.</p>		
PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM		
<ul style="list-style-type: none"> Tax agent's approval no. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967. This section has to be completed, affirmed and duly signed by the tax agent who completes this return form. 		

APPORTIONMENT OF PARTNERSHIP INCOME

The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

Please detach the Form CP30 which is attached to the Form P and use it as a sample to prepare Form CP30 for each partner.

In case of any change to the Form P, the precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner to inform of any change in the distribution of partnership income.

PARTICULARS OF PARTNERS

1 Enter all the partners' information in the relevant boxes as in Part G of the Form P.

	Share and Basis of apportionment
1. Share	<p>Share of each member of the group is determined by the number of shares held by that member.</p> <p>Share of each member of the group is determined by the number of shares held by that member.</p>
2. Basis of apportionment	<p>The basis of apportionment is the number of shares held by each member of the group.</p> <p>The basis of apportionment is the number of shares held by each member of the group.</p>

6 State each partner's share in their respective Form CP30.

Example:

a) Partner A received $\frac{2}{3}$ share of income.

Enter partner A's share / basis of apportionment in the boxes below:

Share

Basis of apportionment

3

b) Partner A received 25% share of income.

Enter partner A's share / basis of apportionment in the boxes below.

Share

Basis of apportionment

[illegible]

Original Apportionment and Amended Apportionment

Please enter 'X' in the box for 'Amended Apportionment' if there is any change in the distribution of partnership income due to any partner's appointment in or cessation from the partnership.

Amendment No. -

This item is to be completed only if there is any amendment to the original CP30 already issued for the current year.

PART A:

APPORTIONMENT OF BUSINESS INCOME / LOSS

A1	Fill relevant information in the boxes provided.
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– Divisible income/loss

A21	Amount from ítem A2 of the Form P	x	<u>Share</u>
			Basis of apportionment

Example : $\text{RM } 55,000 \times \frac{2}{5} = \text{RM } 22,000$

Partner's benefits

Items A2 to A11 whichever is relevant only, are to be completed if the partner received the benefits for the current year.

PART B:		APPORTIONMENT OF OTHER INCOME
B1	Fill relevant information in the boxes provided.	
–	Computation of other divisible income for each partner.	
B4	Example: Amount from ítem B1 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$	

PART C:		APPORTIONMENT OF EXPENSES / GIFTS / CLAIMS
C1	Computation of divisible expenses / gifts / claims for each partner.	
–	Example : Amount from ítem C3 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$	
C5		

PART D:		APPORTIONMENT OF PRECEDING YEARS INCOME NOT DECLARED
D1	Computation of divisible income received in respect of any earlier year not previously declared.	
–	Example : Amount from ítem J1 of the Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$	
D2		

COUNTRY CODE					
The following are some of the country codes for selection. Please refer to Appendix E for the full list if country is not listed below.					
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