

FOR REFERENCE ONLY



SAMPLE COMPANY RETURN FORM FOR YEAR OF ASSESSMENT 2015

- ★ This sample form is provided for reference and learning purpose.
- ★ This sample form CANNOT be used for the purpose of submission to the Inland Revenue Board of Malaysia.
- ★ Pursuant to the Income Tax Act 1967 (ITA 1967), a company shall furnish a return on an electronic medium or by way of electronic transmission [subsection 77A(1A)], and declare its income based on audited accounts [subsection 77A(4)] with effect from Year of Assessment 2014.

For further information:-

- LHDNM Branch
- Toll Free Line : 1-800-88-5436 (LHDN)
- Calls From Overseas : 603-77136666
- Official Portal : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>



LEMBAGA HASIL DALAM NEGERI MALAYSIA
SAMPLE OF COMPANY RETURN FORM

YEAR OF ASSESSMENT

2015

CP5 [Pin. 2015]

I Name of company
[Submit Form 13 if there is a change in name]

II Reference no. (registration no.) **III** Employer's no. **E**

IV Resident in Malaysia (Indicate 'X') Yes No **V** Country of residence (Use the Country Code)

VI Income tax no. **C** **VII** Date of commencement of operations
Day Month Year

VIII Accounting period From To
Day Month Year Day Month Year

IX Basis period From To
Day Month Year Day Month Year

X Record-keeping (Indicate 'X') Yes No **XI** Small and medium enterprise 1 = Yes
2 = No

XIV Substantial change in shareholding and subsection 44(5A) applies 1 = Yes
2 = No **XIII** Claim / Surrender loss under the Group Relief provision 1 = Claim
3 = Not relevant

XIV Claim industrial building allowance under subparagraph 42(1) Schedule 3 (Indicate 'X') Yes No
[If claiming, submit C (RK-T); If surrendering, submit Form C (RK-S)]

FOR OFFICE USE

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Date received – 1

Date received – 2

Date received – 3

[Declare in Ringgit Malaysia(RM) currency]

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income	Business Code	Amount (RM)
A1 Business 1	<input type="text"/>	<input type="text"/>
A2 Business 2	<input type="text"/>	<input type="text"/>
A3 Business 3	<input type="text"/>	<input type="text"/>
A4 Business 4	<input type="text"/>	<input type="text"/>
A5 Business 5 + 6 and so forth	<input type="text"/>	<input type="text"/>
Statutory Partnership Income	Income Tax No.	Amount (RM)
A6 Partnership 1	D <input type="text"/>	<input type="text"/>
A7 Partnership 2	D <input type="text"/>	<input type="text"/>
A8 Partnership 3 + 4 and so forth	D <input type="text"/>	<input type="text"/>
A9 Aggregate statutory income from businesses (A1 to A8)	A9	<input type="text"/>

Name of Company:

C

A10 **Less:** Business losses brought forward (Restricted to A9) A10

A11 **TOTAL** (A9 - A10) A11

Other Statutory Income

A12 Dividends A12

A13 Interest A13

A14 Discounts A14

A15 Rents A15

A16 Royalties A16

A17 Premiums A17

A18 Other income A18

A19 Additions pursuant to paragraph 43(1)(c) A19

A20 **Aggregate statutory income from other sources** (A12 to A19) A20

A21 **AGGREGATE INCOME** (A11 + A20) A21

Less:

A22 Current year business losses (Restricted to A21) A22

A23 **TOTAL** (A21 - A22) A23

Less: Other expenses

A24 Prospecting expenditure - Schedule 4 and paragraph 44(1)(b) A24

A25 Pre-operational business expenditure - Schedule 4B and paragraph 44(1)(b) A25

A26 Permitted expenses under section 60F A26

A27 Permitted expenses under section 60H A27

A28 **TOTAL** [A23 - (A24 to A27)] (Enter '0' if value is negative) A28

Less: Donations / Gifts / Contributions / Zakat

A29 Gift of money to the Government/ local authority A29

A30A Gift of money to approved institutions or organisations

A30B Gift of money or cost of contribution in kind for any approved sports activity or sports body

A30C Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

} Restricted to 10% of A21

A30

Name of Company:

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A31	Gift of artefacts, manuscripts or paintings	A31	<input type="text"/>
A32	Gift of money for the provision of library facilities or to libraries	A32	<input type="text"/>
A33	Gift of paintings to the National Art Gallery or any state art gallery	A33	<input type="text"/>
A34	<i>Zakat perniagaan</i> (restricted to 2.5% of aggregate income in A21)	A34	<input type="text"/>
A35	Claim for loss under Group Relief provision	A35	<input type="text"/>
A36	TOTAL INCOME [A28 – (A29 to A35)] (Enter '0' if value is negative)	A36	<input type="text"/>
A37	TAXABLE PIONEER INCOME	A37	<input type="text"/>
A38	CHARGEABLE INCOME (A36 + A37)	A38	<input type="text"/>
A39	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)	A39	<input type="text"/>

PART B: TAX PAYABLE

B1	CHARGEABLE INCOME [from (A38 + A39)]	B1	<input type="text"/>
	Apportionment of Chargeable Income		Income Tax
B2	<input type="text"/>	5	<input type="text"/>
B3	<input type="text"/>	8	<input type="text"/>
B4	<input type="text"/>	10	<input type="text"/>
B5	<input type="text"/>	15	<input type="text"/>
B5A	<input type="text"/>	20	<input type="text"/>
B6	<input type="text"/>	25	<input type="text"/>
B7	<input type="text"/>	<input type="text"/>	<input type="text"/>
B8	TOTAL INCOME TAX CHARGED (B2 to B7)	B8	<input type="text"/>
	Less:		
B9	Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area	B9	<input type="text"/>
B10	Section 110B tax deduction	B10	<input type="text"/>
B11	Section 110 tax deduction (others)	B11	<input type="text"/>
B12	Section 132 tax relief	B12	<input type="text"/>
B13	Section 133 tax relief	B13	<input type="text"/>

} Restricted to B8

Name of Company:

C

B14 Total Tax Reduction / Deduction / Relief (B9 to B13) B14

B15 TAX PAYABLE * (B8 – B14) B15

Or

B16 TAX REPAYABLE * (B14 – B8) B16
 [For a 'Tax Repayable' case, fill in items P7 and P8 on page 11]

PART C: STATUS OF TAX FOR YEAR OF ASSESSMENT 2015

C1 Tax payable (from B15) C1

C2 **Less:** Instalment payments made C2

C3 Balance of tax payable C3

Or

C4 Tax paid in excess C4

PART D: SPECIAL DEDUCTION, DOUBLE DEDUCTION AND FURTHER DEDUCTION

Claim Code	Amount	Claim Code	Amount
D1	<input type="text"/>	D6	<input type="text"/>
D2	<input type="text"/>	D7	<input type="text"/>
D3	<input type="text"/>	D8	<input type="text"/>
D4	<input type="text"/>	D9	<input type="text"/>
D5	<input type="text"/>	D10	<input type="text"/>
D11 TOTAL CLAIMED		D11	<input type="text"/>

PART E: CLAIM FOR SCHEDULE 3 ALLOWANCE

Business	Amount Absorbed	Balance Carried Forward
E1 Business 1	E1(a) <input type="text"/>	E1(b) <input type="text"/>
E2 Business 2	E2(a) <input type="text"/>	E2(b) <input type="text"/>
E3 Business 3	E3(a) <input type="text"/>	E3(b) <input type="text"/>
E4 Business 4	E4(a) <input type="text"/>	E4(b) <input type="text"/>
E5 Business 5 + 6 and so forth	E5(a) <input type="text"/>	E5(b) <input type="text"/>
Partnership	Amount Absorbed	Balance Carried Forward
E6 Partnership 1	E6(a) <input type="text"/>	E6(b) <input type="text"/>
E7 Partnership 2	E7(a) <input type="text"/>	E7(b) <input type="text"/>
E8 Partnership 3 + 4 and so forth	E8(a) <input type="text"/>	E8(b) <input type="text"/>

Name of Company:

C

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E9	Total accelerated capital allowance	E9(a)		E9(b)	
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E10	Total capital allowance on assets acquired in the basis period	E10	
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E11	Total capital allowance brought forward but disregarded due to substantial change in shareholding	E11	
------------	---	------------	--

PART F: CLAIM FOR LOSSES

Type of Loss	Amount Disregarded	Balance Carried Forward
F1 Business / partnership losses	F1(a)	F1(b)
	Amount Surrendered	Balance Carried Forward
F1A Losses surrendered under Group Relief provision	F1A(a)	F1A(b)
	Amount Absorbed	Balance Carried Forward
F2 Pioneer losses	F2(a)	F2(b)
F3 Losses from approved service projects	F3(a)	F3(b)
F4 Business losses from Operational Headquarters / Foreign Fund Management	F4(a)	F4(b)
F5 Section 54A shipping losses	F5(a)	F5(b)

PART G: INCENTIVE CLAIM

Jenis Insentif	Amount Absorbed	Balance Carried Forward
G1 Investment Tax Allowance	G1(a)	G1(b)
G2 Industrial Adjustment Allowance	G2(a)	G2(b)
G3 Infrastructure Allowance	G3(a)	G3(b)
G4 Schedule 7A Allowance	G4(a)	G4(b)
G5 Schedule 7B Allowance	G5(a)	G5(b)
G6 Increased Exports Allowance	G6(a)	G6(b)
G6A Allowance for Increased Agriculture Exports	G6A(a)	G6A(b)
G6B Increased Exports Allowance for Malaysian International Trading Company	G6B(a)	G6B(b)
G6C Value of Increased Export of Services	G6C(a)	G6C(b)
G6D Special Incentive for Exports	G6D(a)	G6D(b)
G6E Allowance for BioNexus status company	G6E(a)	G6E(b)

Name of Company:

C

G7	Schedule 4 expenditure	G7	<input type="text"/>
G8	Schedule 4B expenditure	G8	<input type="text"/>
G9	TOTAL CLAIMED [A24, A25 and G1(a) to G6E(a)]	G9	<input type="text"/>
G10	TOTAL TRANSFERRED TO EXEMPT ACCOUNT [G1(a) to G6E(a)]	G10	<input type="text"/>

PART H: INCOME TRANSFERRED TO EXEMPT ACCOUNT

Income Code	Amount	Income Code	Amount
H1	<input type="text"/>	H6	<input type="text"/>
H2	<input type="text"/>	H7	<input type="text"/>
H3	<input type="text"/>	H8	<input type="text"/>
H4	<input type="text"/>	H9	<input type="text"/>
H5	<input type="text"/>	H10	<input type="text"/>
H11	TOTAL TRANSFERRED TO EXEMPT ACCOUNT	H11	<input type="text"/>

PART I: EXEMPT ACCOUNT

	Amount
I1 Credit in account	I1 <input type="text"/>
I2 Tax exempt dividend paid	I2 <input type="text"/>
I3 Balance carried forward	I3 <input type="text"/>

(Enter 'X' if value is negative)

PART J: INCOME OF PRECEDING YEAR NOT DECLARED

Type of Income	Year of Assessment	Amount
J1	<input type="text"/>	<input type="text"/>

PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

(Indicate 'X' in the relevant box)

K1 Any disposal of asset?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
K2 Has the disposal been declared to LHDNM? (If K1 = 'Yes')	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Name of Company:

C

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PART L: FINANCIAL PARTICULARS OF COMPANY (MAIN BUSINESS)

Business Income:

L1 Business code L1

L1A Type of business activity

L2 Sales / Turnover L2

Less:

L3 Opening stock L3

L4 Purchases L4

L4A Cost of production L4A

L5 Closing stock L5

L6 Cost of sales L6

(Enter 'X' if value is negative)

L7 **GROSS PROFIT / LOSS** (L2 – L6) L7

(Enter 'X' if value is negative)

L8 Foreign currency exchange gain L8

L9 Other business income L9

L10 Other income L10

L11 Non-taxable profits L11

Expenditure:

L12 Interest L12

L13 Professional, technical, management and legal fees

L13A Technical fee payments to non-resident recipients L13A

L14 Contract payments L14

L14A Directors' fee L14A

L15 Salaries and wages L15

L15A Cost of Employee Stock Options L15A

L16 Royalties L16

L17 Rental / Lease L17

L18 Maintenance and repairs L18

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Name of Company:

C

PART N: TRANSACTION BETWEEN RELATED COMPANIES

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

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PART P: PARTICULARS OF COMPANY

P1 Status of company (Enter 'X' in the relevant box)

<input type="checkbox"/> BioNexus	<input type="checkbox"/> Real Property	<input type="checkbox"/> Venture Capital	<input type="checkbox"/> MSC	<input type="checkbox"/> Public	<input type="checkbox"/> Charitable Organisation
<input type="checkbox"/> Institution	<input type="checkbox"/> International Procurement Centre	<input type="checkbox"/> Foreign Fund Management	<input type="checkbox"/> Closed-end Fund	<input type="checkbox"/> Operational Headquarters	<input type="checkbox"/> Investment Holding
			<input type="checkbox"/> Malaysian International Trade	<input type="checkbox"/> Regional Distribution Centre	<input type="checkbox"/> Others

P2 Registered address

Postcode	<input type="text"/>	Town	<input type="text"/>
State	<input type="text"/>		

Name of Company:

C

[Grid box for company name]

P3 Correspondence address

[Grid box for correspondence address line 1]

[Grid box for correspondence address line 2]

[Grid box for correspondence address line 3]

Postcode [Grid] Town [Grid]

State [Grid]

P4 Address of business premise

[Grid box for business premise address line 1]

[Grid box for business premise address line 2]

[Grid box for business premise address line 3]

Postcode [Grid] Town [Grid]

State [Grid]

P5 Telephone no. of business premise

[Grid box for telephone number]

P6 Website / Blog address

[Grid box for website/blog address]

P7 Name of bank *

[Grid box for name of bank]

P8 Bank account no. *

[Grid box for bank account number]

* Note: Enter the name of the bank and bank account no. for the purpose of electronic income tax refund

P9 Address where company's records are kept
(Enter 'X' in the relevant box)

Address as per P2

Address as per P3

Address as per P4

P10 Other address if P9 does not apply

[Grid box for other address line 1]

[Grid box for other address line 2]

[Grid box for other address line 3]

Postcode [Grid] Town [Grid]

State [Grid]

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Name of Company:

C

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P11 Directors' Name

Director I

Director II

Director III

P12 Directors' identification / passport no.

Director I

--

Director II

--

Director III

--

P13 Directors' telephone no.

--

--

--

P14 Directors' income tax no.

Director I

SG / OG

--

--

Director II

SG / OG

--

--

Director III

SG / OG

--

--

P15 Directors' equity shareholding (%)

--

--

--

P16 Directors' salary / bonus

Director I

--

Director II

--

Director III

--

P17 Directors' fee / commission / allowance

--

--

--

P18 Total loan to Directors

Director I

--

Director II

--

Director III

--

P19 Total loan from Directors

--

--

--

Name of Company:

C

PART R: OTHER PARTICULARS

R1 Foreign equity in comparison with paid-up capital: (Enter 'X' in the relevant box)
70% - 100% 51% - 69% 20% - 50% ≤ 19% NIL

R2 Advance Ruling: (Enter 'X' in the relevant box)
R2a Advance Ruling Yes No **R2b** Compliance with Advance Ruling Yes No
(To be completed if R2a = 'Yes')
R2c Material difference in arrangement Yes No
(To be completed if R2a = 'Yes')

R3 Advance Pricing Arrangement: (Enter 'X' in the relevant box)
R3a Advance Pricing Arrangement Yes No **R3b** Compliance with Advance Pricing Arrangement Yes No
(To be completed if R3a = 'Yes')
R3c Material difference in arrangement Yes No
(To be completed if R3a = 'Yes')

R4 Transfer pricing documentation prepared (Enter 'X' in the relevant box) Yes No

R5 Control by other companies:
R5a Name of ultimate holding company
Country code
R5b Name of immediate holding company
Country code

PART S: PARTICULARS OF AUDITOR

S1 Name of firm

S2 Address of firm

Postcode Town

State

S3 Telephone no.

Name of Company:

C []

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

T1 Name of firm []

[]

T2 Address of firm []

[]

[]

Postcode [] Town []

State []

T3 Telephone no. []

T4 Tax agent's approval no. []

T5 Business registration no. []

T6 e-Mail []

Signature []

Date []
Day Month Year

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DECLARATION

I []

[]

Identification / Passport No. * []
(* Delete whichever is not relevant)

hereby declare that this return form has been prepared based on audited accounts and contains information that is true, correct and complete pertaining to the income tax of this company as required under the Income Tax Act 1967.

Signature []

Date []
Day Month Year

Designation []

[]



**GUIDEBOOK
FOR
SAMPLE COMPANY RETURN FORM
2015**



CORPORATE INCOME TAX

SAMPLE COMPANY RETURN FORM & GUIDEBOOK 2015

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SELF ASSESSMENT SYSTEM

Together We Develop The Nation

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FOREWORD

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) appreciates the consistent performance of your duty as a responsible taxpayer in the settlement of your annual income tax. Your tax contribution have assisted in the development and improvement of the national socio-economic status.

To expedite and facilitate the performance of your tax responsibility, the government has entrusted its faith in you to assess and settle your respective tax with the introduction the Self Assessment System (SAS) commencing from the Year of Assessment (Y/A) 2001 for corporate taxpayers.

With the implementation of SAS, companies resident in Malaysia (including companies resident in Singapore paying Malaysian tax) are responsible for furnishing the Form C to the Director General of Inland Revenue as required under the provisions of the Income Tax Act (ITA) 1967.

Sample forms with explanations and guides on how to fill out those forms and compute the chargeable income and income tax have been prepared to assist taxpayers.

Company Return Form Guidebook

The following are contents of this Guidebook:-

1.
 - (a) Guide on how to fill out the company return form.
 - (b) Reminder before filling out the form:
 - Use black ink pen.
 - Complete the relevant box in block letters.
 - Use one box for each alphabet or numeral only.

2.
 - (a) **Working Sheet**

29 Working Sheets (HK-PC1 to HK-P) are provided to assist in the computation before the transfer of relevant information to the Form C.

Explanation for each Working Sheet can be found in Part II of the Guidebook.
 - (b) **Appendix**

19 Appendices (Appendix A1 to J) are prepared as a guide in the computation and preparation of information required to complete the company return form.

Explanations are given in Part II of the Guidebook and relevant appendices.

LHDNM is always ready to assist you in complying with self assessment or provide explanation in completing the company return form, Working Sheets and Appendices. A completed company return form must be submitted to LHDNM within the stipulated period.

Part I : Form C

BASIC PARTICULARS

Item	Subject	Explanation	Working Sheet	Appendix																		
I	Name of company	Name of company as registered with the Companies Commission of Malaysia. if there is a change in name indicate the former name in parenthesis and furnish Form 13.	-	-																		
II	Reference no. (registration no.)	Number as registered with the Companies Commission of Malaysia.	-	-																		
III	Employer's no.	Employer's income tax reference number. <i>Contoh:</i> E 202154402 E <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td>2</td><td>0</td><td>2</td><td>1</td><td>5</td><td>4</td><td>4</td><td>0</td><td>2</td></tr></table>			2	0	2	1	5	4	4	0	2	-	-							
		2	0	2	1	5	4	4	0	2												
IV	Resident in Malaysia	Refer to the provision of section 8 ITA 1967 to determine the resident status in Malaysia.	-	-																		
V	Country of residence	Refer to Appendix E for the country code.	-	E																		
VI	Income tax no.	Income tax reference number of the company. <i>Example:</i> C 250236501 C <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td>2</td><td>5</td><td>0</td><td>2</td><td>3</td><td>6</td><td>5</td><td>0</td><td>1</td></tr></table>			2	5	0	2	3	6	5	0	1	-	-							
		2	5	0	2	3	6	5	0	1												
VII	Date of commencement of operations	The date of commencement of operations by the company.	-	-																		
VIII	Accounting period	Opening and closing date of the company's accounting period. Refer to examples in item IX.	-	-																		
IX	Basis period	Basis period for the current year of assessment. If a company commences operations or changes its closing date of accounts, enter the correct opening and closing date of the basis period in item IX. Example 1: <u>Company commences operations</u> First accounts: 1/5/2014 to 31/3/2015 (11 months) Second accounts: 1/4/2015 to 31/3/2016 (12 months) Items VIII and IX have to be completed as follows:- <table style="margin-left: 40px;"><thead><tr><th><u>Year of Assessment</u></th><th><u>Accounting Period</u></th><th><u>Basis Period</u></th></tr></thead><tbody><tr><td>2015</td><td>01/05/2014 - 31/03/2015</td><td>01/05/2014 - 31/03/2015 (11 months)</td></tr><tr><td>2016</td><td>01/04/2015 - 31/03/2016</td><td>01/04/2015 - 31/03/2016 (12 months)</td></tr></tbody></table> Example 2: <u>Company commences operations</u> First accounts: 1/2/2014 to 30/4/2015 (15 months) Second accounts: 1/5/2015 to 30/4/2016 (12 months) Complete items VIII and IX as follows:- <table style="margin-left: 40px;"><thead><tr><th><u>Year of Assessment</u></th><th><u>Accounting Period</u></th><th><u>Basis Period</u></th></tr></thead><tbody><tr><td>2015</td><td>01/02/2014 - 30/04/2015</td><td>01/02/2014 - 30/04/2015 (15 months)</td></tr><tr><td>2016</td><td>01/05/2015 - 30/04/2016</td><td>01/05/2015 - 30/04/2016 (12 months)</td></tr></tbody></table>	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2015	01/05/2014 - 31/03/2015	01/05/2014 - 31/03/2015 (11 months)	2016	01/04/2015 - 31/03/2016	01/04/2015 - 31/03/2016 (12 months)	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2015	01/02/2014 - 30/04/2015	01/02/2014 - 30/04/2015 (15 months)	2016	01/05/2015 - 30/04/2016	01/05/2015 - 30/04/2016 (12 months)	-	-
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Item	Subject	Explanation	Working Sheet	Appendix																																													
		<p>Example 3: <u>Change of accounting period</u> Existing accounts: 1/3/2013 to 28/2/2014 (12 months) Subsequent accounts: 1/3/2014 to 31/12/2014 (10 months) 1/1/2015 to 31/12/2015 (12 months) Items VIII and IX have to be completed as follows:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Accounting Period</u></th> <th><u>Basis Period</u></th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>01/03/2013 - 28/02/2014</td> <td>01/03/2013 - 28/02/2014 (12 months)</td> </tr> <tr> <td>2015</td> <td>01/03/2014 - 31/12/2015</td> <td>01/03/2014 - 31/12/2015 (22 months)</td> </tr> </tbody> </table> <p>Example 4: <u>Change of accounting period</u> Existing accounts: 1/7/2013 to 30/6/2014 (12 months) Subsequent accounts: 1/7/2014 to 31/5/2016 (23 months) 1/6/2016 to 31/5/2017 (12 months) Complete items VIII and IX as follows:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Accounting Period</u></th> <th><u>Basis Period</u></th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>01/07/2013 - 30/06/2014</td> <td>01/07/2013 - 30/06/2014 (12 months)</td> </tr> <tr> <td>2015</td> <td>01/07/2014 - 31/05/2016</td> <td>01/07/2014 - 30/06/2015 (12 months)</td> </tr> <tr> <td>2016</td> <td>01/07/2015 - 31/05/2016</td> <td>01/07/2015 - 31/05/2016 (11 months)</td> </tr> <tr> <td>2017</td> <td>01/06/2016 - 31/05/2017</td> <td>01/06/2016 - 31/05/2017 (12 months)</td> </tr> </tbody> </table> <p>Example 5: <u>Change of accounting period</u> Existing accounts: 1/1/2013 to 31/12/2013 (12 months) Subsequent accounts: 1/1/2014 to 31/5/2014 (5 months) 1/6/2014 to 31/5/2015 (12 months) Complete items VIII and IX as follows:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Accounting Period</u></th> <th><u>Basis Period</u></th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>01/01/2013 - 31/12/2013</td> <td>01/01/2013 - 31/12/2013 (12 months)</td> </tr> <tr> <td>2014</td> <td>01/01/2014 - 31/05/2014</td> <td>01/01/2014 - 31/05/2014 (5 months)</td> </tr> <tr> <td>2015</td> <td>01/06/2014 - 31/05/2015</td> <td>01/06/2014 - 31/05/2015 (12 months)</td> </tr> </tbody> </table> <p>Example 6: <u>Winding-up of Company</u> A company with accounting period from 1.8.2012 till 31.7.2013, commences its winding-up on 1.8.2013. The first and second Form 75 are prepared as follows:- 1.8.2013 to 31.1.2014 (6 months) 1.2.2014 to 31.7.2014 (6 months) Items VIII and IX have to be completed as follows:-</p> <table border="1"> <thead> <tr> <th><u>Year of Assessment</u></th> <th><u>Accounting Period</u></th> <th><u>Basis Period</u></th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>01/08/2013 - 31/01/2014 and 01/02/2014 - 31/07/2014</td> <td>01/08/2013 - 31/07/2014 (12 months)</td> </tr> <tr> <td>2015</td> <td>01/08/2014 - 31/01/2015 and 01/02/2015 - 31/07/2015</td> <td>01/08/2014 - 31/07/2015 (12 months)</td> </tr> </tbody> </table>	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2014	01/03/2013 - 28/02/2014	01/03/2013 - 28/02/2014 (12 months)	2015	01/03/2014 - 31/12/2015	01/03/2014 - 31/12/2015 (22 months)	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2014	01/07/2013 - 30/06/2014	01/07/2013 - 30/06/2014 (12 months)	2015	01/07/2014 - 31/05/2016	01/07/2014 - 30/06/2015 (12 months)	2016	01/07/2015 - 31/05/2016	01/07/2015 - 31/05/2016 (11 months)	2017	01/06/2016 - 31/05/2017	01/06/2016 - 31/05/2017 (12 months)	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2013	01/01/2013 - 31/12/2013	01/01/2013 - 31/12/2013 (12 months)	2014	01/01/2014 - 31/05/2014	01/01/2014 - 31/05/2014 (5 months)	2015	01/06/2014 - 31/05/2015	01/06/2014 - 31/05/2015 (12 months)	<u>Year of Assessment</u>	<u>Accounting Period</u>	<u>Basis Period</u>	2014	01/08/2013 - 31/01/2014 and 01/02/2014 - 31/07/2014	01/08/2013 - 31/07/2014 (12 months)	2015	01/08/2014 - 31/01/2015 and 01/02/2015 - 31/07/2015	01/08/2014 - 31/07/2015 (12 months)		
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2015	01/08/2014 - 31/01/2015 and 01/02/2015 - 31/07/2015	01/08/2014 - 31/07/2015 (12 months)																																															
X	Record-keeping	This refers to the keeping of sufficient records as required under the provisions of ITA 1967. Enter 'X' in the box for 'Yes' for full compliance or 'No' for non-compliance.	-	-																																													

Item	Subject	Explanation	Working Sheet	Appendix
XI	Small and medium enterprise	<p>Enter '1' in the box provided if the company is a small and medium enterprise (as per paragraphs 2A, 2B and 2C Schedule 1 of ITA 1967), and not a special purpose vehicle established for the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission [subsection 2(9) of ITA 1967].</p> <p>Enter '2' if the company is:-</p> <ul style="list-style-type: none"> • not a small and medium enterprise; <li style="padding-left: 20px;"><i>or</i> • a small and medium enterprise which is also a special purpose vehicle established for the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission. 	-	-
XII	Substantial change in shareholding and subsection 44(5A) applies	<p>Refer to the relevant legal provisions, principles and guidelines as follows-</p> <ul style="list-style-type: none"> • subsection 44(5A), 44(5B), 44(5C) and 44(5D); • special provision relating to section 44; • paragraph 75A, 75B and 75C Schedule 3; • special provision relating to paragraph 75A Schedule 3 ACP 1967; and • principles and guidelines which allow unabsorbed accumulated losses and capital allowances to be carried forward (from the LHDNM Official Portal, http://www.hasil.gov.my) <p>Substantial change in shareholding occurs if 50% or more of the shareholding on the last day of the basis period for a year of assessment in which the adjusted loss and capital allowance are ascertained is not the same as the shareholding on the first day of the basis period for the year of assessment in which that adjusted loss and capital allowance are allowable as deductions.</p> <p>A company with substantial change in shareholding (50% or more) may carry forward its accumulated adjusted business losses and capital allowances not absorbed, to be absorbed in the relevant year of assessment and subsequent years of assessment EXCEPT for a dormant company with substantial change in shareholding.</p> <p>The stage at which to determine the shareholding is the stage of direct holding between the dormant company taken over and the person taking over.</p> <p><u><i>Definition of 'dormant company'</i></u></p> <p>A company is considered <i>dormant</i> if it does not have any significant accounting transaction for one financial year before the occurrence of substantial change (i.e. 50% or more) in its equity shareholding. This means that there is no recording entry in the company accounts other than the minimum expenses for compliance with stipulated statutory requirement.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
		<p>The minimum expenses referred to are as follows:-</p> <ul style="list-style-type: none"> (i) filing of the company's annual return to the Companies Commission of Malaysia; (ii) secretarial fee for filing of company's annual return; (iii) tax filing fee; (iv) audit fee; and (v) accounting fee. <p><u>Special provision</u></p> <p>Where the basis period of a company for year of assessment 2005 ends on or after 1st October 2005, the last day of the basis period for that company for year of assessment 2005 shall be deemed to be 30th September 2005.</p> <p>Enter '1' in the box for 'Yes' if there is substantial change in shareholding and subsection 44(5A) applies. Where there is substantial change but subsection 44(5A) does not apply or there is no substantial change, enter '2' in the box for 'No'.</p> <p>Enter '3' if not applicable.</p>		
XIII	Claim/ Surrender loss under the Group Relief provision	<p>With effect from year of assessment 2006, a company is allowed to surrender not more than 70% of its of its adjusted loss in the basis period of a year of assessment to one or more related companies. The surrendering company and the claimant company must be incorporated and resident in Malaysia; and within the same group of companies.</p> <p>Refer to section 44A ITA 1967 for conditions on eligibility to surrender or claim. Election made shall be final and cannot be withdrawn.</p> <p>This provision does not apply to a company which enjoys any of the incentives listed in subsection 44A(10).</p> <p>Enter '1' in the box provided if there is a claim for loss under this provision and submit Form C (RK-T) together with the company return form.</p> <p>If surrendering loss under the provision of this section, enter '2' in the relevant box and submit Form C (RK-S) together with the company return form.</p> <p>Enter '3' if there is no surrender or claim for loss under this provision.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
XIV	Claim industrial building allowance under subparagraph 42(1) Schdeule 3	This refers to the claim for industrial building allowance under the proviso to subparagraph 42(1) Schedule 3 of ITA 1967. Election must be made if there is a for this allowance under the mentioned legal provision. Enter 'X' in the box for 'Yes' if there is a claim. If not claimed or is not relevant, enter 'X' in the box for 'No'.	-	-

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income

Item	Subject	Explanation	Working Sheet	Appendix
A1	Statutory business income (Business 1)	Business 1 shall be designated in accordance with the explanation in Part II. (Refer to 'Separation of Income by Source' on page 33)	-	-
A1	Business code	Business code for Business 1 is obtainable in Appendix G.	-	G
A1	Amount	Transfer the amount of taxable statutory income from the relevant working sheet. Enter '0' for loss.	HK-PC1, HK-PC2 to HK-PC15 (whichever is relevant)	A1, A2 or A3 (whichever is relevant)
A2	Business 2	Explanation as per A1.	As per A1	As per A1
A3	Business 3			
A4	Business 4			
A5	Business 5 + 6 and so forth	Explanation as per A1. If the company has more than five businesses, enter the total statutory income from business 5 and so forth in item A5. List out separately as per format A1 to A4 and keep it for reference / future examination, if required.	As per A1	As per A1

Statutory Partnership Income

If the company is a partner of two or more partnerships, designate each partnership as partnership 1, partnership 2 and so forth. This identification is permanent and must be retained until the company is wound up.

Item	Subject	Explanation	Working Sheet	Appendix											
A6	Statutory partnership income (Partnership 1)	Partnership 1 as designated.	-	-											
A6	Tax reference no.	State the partnership income tax reference number. <i>Example:</i> D 2345677-09	-	-											
		D <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> <td style="width: 20px; height: 20px; text-align: center;">6</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">9</td> </tr> </table>			2	3	4	5	6	7	7	0	9		
		2	3	4	5	6	7	7	0	9					

Item	Subject	Explanation	Working Sheet	Appendix
A6	Amount	Enter the adjusted amount or the amount adjusted by LHDNM as per form CP30. Use Working Sheet HK-PC1A to compute the statutory income and transfer amount C to this item.	HK-PC1A	-
A7	Partnership 2	Explanation as per A6.		
A8	Partnership 3 + 4 and so forth	Explanation as per A6. If the company has more than three partnerships, enter the total statutory income from partnership 3 and so forth in item A8. List out separately as per format A6 and A7 and keep it for reference / future examination, if required.	As per A6	As per A6
A9	Aggregate statutory income from businesses	Total of all statutory income from businesses and partnerships from A1 to A8.	-	-
A10	Business losses brought forward	Business losses not absorbed by income of previous years of assessment. If amount A10 exceeds amount A9, enter amount A9 in this item. Enter the balance of unabsorbed losses (balance carried forward) in item F1 of the company return form. Enter '0' if there is no loss brought forward.	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	-
A11	Total	A9 <i>minus</i> A10.	-	-
A12	Dividends	Amount C from Working Sheet HK-C14	HK-C14	B3 or B4
A13	Interest	Amount C from Working Sheet HK-C15	HK-C15	B2, B3 or B4 (whichever is relevant)
A14	Discounts			
A15	Rents	<i>Rents</i> - Amount D from Working Sheet HK-C16	HK-C16	B2, B3, B4 or B5
A16	Royalties	<i>Royalties</i> - Amount F from Working Sheet HK-C15	HK-C15	
A17	Premiums	(whichever)		is relevant)
A18	Other income	Taxable income other than those listed from A12 to A17.	-	-
A19	Additions pursuant to paragraph 43(1)(c)	The following earnings/proceeds are deemed income and taken into account as aggregate income of the company: <ul style="list-style-type: none"> - Earnings/proceeds in relation to prospecting expenditure under Schedule 4 of ITA 1967. - The earnings/proceeds are taken into account for tax computation if the claim for such expenditure had previously been made. - Refer to paragraph 43(1)(c) and paragraph 16 of Schedule 4 for the computation income to be included as aggregate income of the company. - The computation must be properly kept for examination. - Enter the amount computed in this item. 	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A20	Aggregate statutory income from other sources	Total of all statutory income from A12 to A19.	-	-
A21	Aggregate income	A11 <i>plus</i> A20.	-	-
A22	Current year business losses	<p>Use the relevant working sheet to compute the adjusted loss.</p> <p>Adjusted business loss can be computed based on the format in Appendix A1 / A2 / A3. If the company has more than one business, add all the adjusted losses and enter the amount in the relevant working sheet.</p> <p>The amount in A22 is restricted to the amount in A21. If the amount in A22 exceeds the amount in A21, enter amount as per A21 in this item.</p> <p>Transfer the amount from item A22 (loss to be absorbed) to the relevant working sheet.</p>	HK-PC9, HK-PC9A, HK-F1 or HK-F2 (whichever is relevant)	A1, A2 or A3 (whichever is relevant)
A23	Total	A21 <i>minus</i> A22.	-	-

Other Expenses

Legal provisions allow the following expenses to be deducted from the aggregate income of the company. Make qualified claims only and fill in items which are relevant.

Item	Subject	Explanation	Working Sheet	Appendix
A24	Prospecting expenditure - Schedule 4 and paragraph 44(1)(b)	<p>Refer to paragraph 44(1)(b) and Schedule 4 regarding the eligibility to claim ; and paragraph 5 of Schedule 4 for computation.</p> <p>The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item G7.</p>	-	-
A25	Pre-operational business expenditure - Schedule 4B and paragraph 44(1)(b)	<p>Refer to paragraph 44(1)(b) and Schedule 4B regarding the eligibility to claim.</p> <p>Compute in accordance with paragraphs 2 and 3 of Schedule 4B. The computation must be properly kept for examination.</p> <p>Enter the amount of claim (balance from previous years and current year claim) in this item.</p> <p>Enter any balance unabsorbed (if any) in item G8.</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A26	Permitted expenses under section 60F	<u>Investment Holding Companies</u> Refer to section 60F, subsection 60F(1), subsection 60F(2) and Public Ruling No. 3/2011 regarding the eligibility to claim; and the computation of permitted expenses according to the specified formula.	-	-
A27	Permitted expenses under section 60H	<u>Closed-end Fund Companies</u> Refer to:- <ul style="list-style-type: none"> • section 60H regarding the eligibility to claim; and • subsection 60H(4) and 60H(5) on the computation of expenses which can be claimed. 		
A28	Total	A23 <i>minus</i> (A24 to A27). Enter '0' if the computed value is negative.	-	-
A29	Gift of money to the Government / local authority	Gift of money to the Government, State Government or local authority. Subsection 44(6)	-	-
A30A	Gift of money to approved institutions or organisations	Gift of money to institutions / organisations approved by the Director General of Inland Revenue is restricted to the difference between 10% of the aggregate income in A21 and the total amount deducted pursuant to subsection 44(11B) and subsection 44(11C). Proviso to subsection 44(6)	-	-
A30B	Gift of money or cost of contribution in kind for any approved sports activity or sports body	Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Amount to be deducted shall not exceed the difference between 10% of the aggregate income in A21 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11C). Subsection 44(11B)	-	-
A30C	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance Amount to be deducted shall not exceed the difference between 10% of the aggregate income in A21 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11B). Subsection 44(11C)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A31	Gift of artefacts, manuscripts or paintings	Gift of artefacts, manuscripts or paintings to the Government shall be based on the value determined by the Director General of Museums Malaysia or Director General of the National Archives. Subsection 44(6A)	-	-
A32	Gift of money for the provision library facilities or to libraries	Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries, libraries of schools / institutions of higher education. Subsection 44(8) Paragraph 34(6)(g) does not apply if a claim has been made under subsection 44(8).	-	-
A33	Gift of paintings to the National Art Gallery or any state art gallery	Gift of paintings to the National Art Gallery or any state art gallery shall be based on the value determined by the National Art Gallery or state art gallery. Subsection 44(11)	-	-
A34	<i>Zakat perniagaan</i>	Refer to subsection 44(11A) on the eligibility to claim. Amount eligible for claim is restricted to 2.5% of the aggregate income in A21.	-	-
A35	Claim for loss under Group Relief provision	This item is only relevant if '1' is indicated in item XII. Enter the amount of loss claimed according to the provision of section 44A and furnish Form C (RK-T) together with the company return form.	-	-
A36	Total income	A28 <i>minus</i> (A29 to A35) Enter '0' if the computed value is negative.	-	-
A37	Taxable pioneer income	Refer to section 5 to section 25 of the Promotion of Investments Act 1986 regarding the eligibility to claim and computation. Amount from Working Sheet HK-PC2	HK-PC2	-
A38	Chargeable income	Total of amounts A36 and A37.	-	-
A39	Chargeable income of foreign fund management (section 60G)	Refer to section 60G and Part IX of Schedule 1 of ITA 1967. Enter the amount of chargeable income of a foreign fund management company in respect of fund management services provided to foreign investors. (Tax rate - 10%)	-	-

PART B:		TAX PAYABLE		
Item	Subject	Explanation	Working Sheet	Appendix
B1	Chargeable income	Computation is done in Part B of the Sample Company Return Form. Chargeable income is the total of amounts from items A38 and A39. Enter '0' if the company does not have any chargeable income.	-	-
B2	Division of chargeable income - 5%	Amount of chargeable income subject to tax at the rate of 5% (refer to Part I Schedule 1 of ITA 1967). <i>Example:</i> income from offshore insurance / offshore takaful business income from inward re-insurance / inward re-takaful business	-	-
B3	Division of chargeable income - 8%	Amount of chargeable income subject to tax at the rate of 8% (refer to Part VIII and Part XII Schedule 1 of ITA 1967). <i>Example:</i> income from the life fund of a life insurance business income from family takaful fund	-	-
B4	Division of chargeable income - 10%	Amount of chargeable income subject to tax at the rate of 10% (refer to Schedule 1 of ITA 1967 and the Double Taxation Agreement in Appendix F). <i>Example:</i> income from foreign fund management business section 4A income royalty income of a non-resident company	-	-
B5	Division of chargeable income - 15%	Amount of chargeable income subject to tax at the rate of 15% (refer to Schedule 1 of ITA 1967 and the Double Taxation Agreement in Appendix F). <i>Example:</i> interest income of a non-resident company	-	-
B5A	Division of chargeable income - 20%	Amount of chargeable income subject to tax at the rate of 20% (refer to Schedule 1 of ITA 1967).	-	-
B6	Division of chargeable income - 25%	Amount of chargeable income subject to tax at the rate of 25% (refer to Schedule 1 of ITA 1967).	-	-
B7	Division of chargeable income - other rates	Amount of chargeable income subject to tax at rates other than those stated in items from B2 to B6 (refer to the Double Taxation Agreement in Appendix F).	-	-
B8	Total income tax charged	Total amount of income tax from items B2 to B7.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B9	Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area	Refer to the relevant Double Taxation Agreement in the LHDNM Official Portal: <i>http://www.hasil.gov.my</i>	-	-
B10	Section 110B tax deduction	If the actuarial surplus from the life fund of an insurer is transferred to the shareholders' fund, the amount of tax charged on the portion of that surplus from the life fund shall be set off against the tax charged on the chargeable income from the shareholders' fund of that insurer in respect of the life business. Refer to P.U. (A) 141/2008 on the prescribed formula for computation.	-	A2
B11	Section 110 tax deduction (others)	Enter the amount of tax deducted (amount B) from Appendix B2 in this item.	-	B2
B12	Section 132 tax relief	Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin. Refer to Appendix F for countries which have Double Taxation Agreement with Malaysia. List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.	-	F
B13	Section 133 tax relief	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. List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Appendix B4. Transfer amount B from Appendix B4 to this item. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.	-	- B4

Item	Subject	Explanation	Working Sheet	Appendix
B14	Total Tax Reduction / Deduction / Relief	Add the amounts from items B9 to B13.	-	-
B15	Tax payable	B8 <i>minus</i> B14	-	-
B16	Tax repayable	B14 <i>minus</i> B8 This item is applicable if the total deduction and relief in item B14 exceeds the amount in item B8. Furnish Appendices B2 / B3 / B4 (whichever applies) to:- Pusat Pemprosesan Maklumat Lembaga Hasil Dalam Negeri Malaysia Menara Hasil No. 3, Jalan 9/10, Seksyen 9 Karung Berkunci 221 43659 Bandar Baru Bangi, Selangor	-	B2, B3 and B4

PART C:**STATUS OF TAX FOR YEAR OF ASSESSMENT 2015**

Reconciliation of tax payable and tax paid (through instalment scheme) is done in this section.

Item	Subject	Explanation	Working Sheet	Appendix
C1	Tax payable	Amount from item B15 Enter '0' in this item if entitled to a tax repayment as per item B16.	-	-
C2	Instalment payments made	This payment does not include any payment of arrears in respect of tax for previous years of assessment.	-	-
C3	Balance of tax payable	C1 <i>minus</i> C2. Enter '0' in this item, if the amount in C2 exceeds the amount in C1. Payment can be made as follows:- <ul style="list-style-type: none"> ● Counters of CIMB Bank Bhd. (CIMB), Public Bank Bhd. (PBB), Malayan Banking Bhd. (Maybank), Affin Bank Berhad (ABB), RHB Bank Berhad (RHB), Bank Simpanan Nasional (BSN) and Bank Rakyat by using the bank payment slip. ● PBB, Maybank, Hong Leong Bank and Citibank, RHB & Alliance Bank Malaysia Berhad internet banking & Maybank phone banking. ● Auto Teller Machine (ATM) of PBB and Maybank. ● e-Payment through FPX (Financial Process Exchange) at LHDNM Official Portal, http://www.hasil.gov.my. ● Payment counters of LHDNM by using the remittance slip (CP207) enclosed together with this return form; or ● By mail to the LHDNM address as stated on the reverse side of CP207. ● Counter of Pos Malaysia Berhad and Pos Online 	-	-
C4	Tax paid in excess	C2 <i>minus</i> C1	-	-

PART D: SPECIAL DEDUCTION, DOUBLE DEDUCTION AND FURTHER DEDUCTION

This section is provided for reporting **listed claims** made in computing the adjusted income and statutory income of the business. Refer to Appendix D to determine the relevant type of claim and corresponding claim code. These claims are divided into three (3) categories that is:

- (1) Special deduction - Code 101 to 157
- (2) Further deduction - Code 201 to 224
- (3) Double deduction - Code 301 to 318

The amount of claim can be obtained from the computation of adjusted income in Appendix A1. Enter the correct claim code in the box provided under this section. 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.

Item	Subject	Explanation	Working Sheet	Appendix
D1 to D10	Claim code and Amount	Enter the claim code and amount.	-	Appendix D
D11	Total claimed	Add the amounts from D1 to D10.	-	-

PART E: CLAIM FOR SCHEDULE 3 ALLOWANCE

This section is provided for reporting the capital allowance claimed in deriving at the statutory business income.

Item	Subject	Explanation	Working Sheet	Appendix
E1	Business	Number 1 (refers to business 1 in item C1)	HK-PC1, HK-PC2	-
E1a	Amount absorbed	Capital allowance absorbed in the current year for business 1. Refer to the relevant working sheet for the amount.	to HK-PC15 (whichever is relevant)	
E1b	Balance carried forward	Balance of capital allowance not absorbed by business 1 income in the current year. Enter '0' if none.		
E2 to E5		Explanation as per E1 for businesses 2 to 5 and so forth. If there are more than five businesses, add and enter the capital allowance absorbed in the current year for business 5 and so forth, to item E5. List out separately as per format E1 to E4 and keep it for reference / future examination, if required.	As per E1	-

Item	Subject	Explanation	Working Sheet	Appendix
E6	Partnership	Number 1 (refer to partnership 1 in item C6).	HK-PC1A	-
E6(a)	Amount absorbed	Capital allowance absorbed in the current year for partnership 1 in Working Sheet HK-PC1A.		
E6(b)	Balance carried forward	Balance of capital allowance not absorbed by partnership 1 income in the current year. Enter '0' if none.		
E7 to E8		Explanation as per E6 for partnerships 2, 3 and so forth. If there are more than five partnerships, add the capital allowance absorbed in the current year for partnership 3 and so forth in item E8. List out separately as per format E6 to E7 and keep it for reference / future examination, if required..	As per E6	-
E9	Total accelerated capital allowance	This item refers to the accelerated capital allowance (if any) reported together with other Schedule 3 allowances in items E1 to E8. However, only accelerated capital allowance for assets acquired in the basis period with effect from year of assessment 2011 is required to be shown under this item. Accelerated capital allowance in respect of assets acquired prior to year of assessment 2011 need not be taken into account.	-	-
E9(a)	Amount absorbed	Accelerated capital allowance absorbed in the current year i.e. the amount of accelerated capital allowance reported in items E1(a) to E8(a) pertaining to assets acquired with effect from year of assessment 2011. In relation to items E1(a) to E8(a), the priority of set-off for whichever type of Schedule 3 allowance is the choice of the company but the practice must be consistent and records kept.		
E9(b)	Balance carried forward	Balance of accelerated capital allowance not absorbed in the current year i.e. the amount of accelerated capital allowance reported in items E1(b) to E8(b) in respect of assets acquired with effect from year of assessment 2011.		
E10	Total capital allowance on assets acquired in the basis period	Enter the amount of capital allowance which can be claimed on assets acquired in the basis period for business use. Where fixed assets are acquired through hire-purchase, capital allowance on the amount of principal paid in the basis period is taken into account. Capital allowance on fixed assets under finance lease is to be included by the lessor for the relevant basis period; unless the lease transaction is a deemed sale transaction under the the Income Tax Leasing Regulations 1986 where the capital allowance is to be included by the lessee.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
E11	Total capital allowance brought forward but disregarded due to substantial change in shareholding	Amount D2 from Working Sheet HK-PC1	HK-PC1	-

PART F:**CLAIM FOR LOSSES**

This section is provided for reporting the amount of loss disregarded / surrendered / claimed in the basis period for the current year of assessment and the balance of loss carried forward for deduction in the subsequent year of assessment.

Item	Subject	Explanation	Working Sheet	Appendix
F1	Business/ partnership losses	Use relevant appendix and working sheet for computation and adjustment of losses.	HK-PC9, HK-PC9A, HK-F1	A1, A2, A2A, A3 or A3A
F1(a)	Amount disregarded	Amount B from Working Sheet HK-F1. This item is relevant if 'X' is indicated in the box for 'Yes' under item XII.	HK-F2 (whichever is relevant)	
F1(b)	Balance carried forward	Amount of loss (previous year and current year) not absorbed in item A10 and A22, is entered in this item after deducting the:- (i) amount disregarded [F1(a)] and/or (ii) amount surrendered [F1A(a)] (if any).		
F1A	Losses surrendered under Group Relief Provision	This item is relevant if the company surrendered loss in accordance with the provision of section 44A.	HK-F1	A1, A2, A2A, A3 or A3A
F1A(a)	Amount surrendered	Amount H from Working Sheet HK-F1		
F1A(b)	Balance carried forward	Enter the balance of current year loss not surrendered, (if any) in this item.		
F2	Pioneer losses	Use relevant appendix and working sheet for computation and adjustment of losses.	HK-PC2 and HK-F2	A1
F2(a)	Amount absorbed	Amount D from Working Sheet HK-F2		
F2(b)	Balance carried forward	Amount E from Working Sheet HK-F2		
F3, F3(a) & F3(b)	Losses from approved service projects	] Explanation as per F2, F2(a) and F2(b).	HK-PC3 and HK-F2	A1
F4, F4(a) & F4(b)	Business losses from Operational Headquarters/ Foreign Fund Management			
		] Explanation as per F2, F2(a) and F2(b).	HK-PC6 and HK-F2	A1

Item	Subject	Explanation	Working Sheet	Appendix
F5 F5(a) & F5(b)	Section 54A shipping losses	] Explanation as per F2, F2(a) and F2(b).	HK-PC7 and HK-F2	A1

PART G:**INCENTIVE CLAIM**

Item	Subject	Explanation	Working Sheet	Appendix
G1	Investment Tax Allowance	Refer to sections 26 to 28 of the Promotion of Investments Act 1986 (PIA 1986) on the eligibility to claim and sections 29 to 29H of the same Act regarding computation according to the type of approval. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC4	A1
G1(a)	Amount absorbed	Amount H4 from Working Sheet HK-PC4		
G1(b)	Balance carried forward	Amount H5 from Working Sheet HK-PC4		
G2	Industrial Adjustment Allowance	This incentive is abolished with effect from year of assessment 2009. However, if approval of this incentive was granted before 31 August 2007, the relevant company can continue to claim until this allowance is fully absorbed. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC12	A1
G2(a)	Amount absorbed	Amount J4 from Working Sheet HK-PC12		
G2(b)	Balance carried forward	Amount J5 from Working Sheet HK-PC12		
G3	Infrastructure Allowance	Refer to section 41A of PIA 1986 regarding the eligibility to claim and section 41B of the same Act on computation. Retain the computation on the incentive and original documents pertaining to the qualifying capital expenditure for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC5	A1
G3(a)	Amount absorbed	Amount H4 from Working Sheet HK-PC5		
G3(b)	Balance carried forward	Amount H5 from Working Sheet HK-PC5		
G4, G4(a) & G4(b)	Schedule 7A Allowance	Refer to Schedule 7A of ITA 1967 on the eligibility to claim and computation. Explanation as per G3, G3(a) dan G3(b).	HK-PC5	A1
G5 G5(a) & G5(b)	Schedule 7B Allowance	Refer to Schedule 7B of ITA 1967 regarding the eligibility to claim and computation. Explanation as per G3, G3(a) and G3(b).	HK-PC5	A1

Item	Subject	Explanation	Working Sheet	Appendix
G6	Increased Exports Allowance	Refer to Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] for manufacturing companies regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10	A1
G6(a)	Amount absorbed	Amount F6 from Working Sheet HK-PC10		
G6(b)	Balance carried forward	Amount F7 from Working Sheet HK-PC10		
G6A	Allowance for Increased Agriculture Exports	Refer to: <ul style="list-style-type: none"> Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] Income Tax (Allowance for Increased Exports) (Amendment) Rules 2003 [P.U. (A) 309/2003] for agriculture sector regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10	A1
G6A(a)	Amount absorbed	Amount G5 from Working Sheet HK-PC10		
G6A(b)	Balance carried forward	Amount G6 from Working Sheet HK-PC10		
G6B	Increased Exports Allowance for Malaysian International Trading Company	Refer to: <ul style="list-style-type: none"> Income Tax (Exemption) (No. 12) Order 2002 [P.U. (A) 60/2002] and Income Tax (Exemption) (Amendment) Order 2003 [P.U. (A) 181/2003] regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC11	A1
G6B(a)	Amount absorbed	Amount F5 from Working Sheet HK-PC11		
G6B(b)	Balance carried forward	Amount F6 from Working Sheet HK-PC11		
G6C	Value of Increased Export of Services	Refer to: <ul style="list-style-type: none"> Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] and Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275/2006] regarding the eligibility to claim and computation. The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.	HK-PC10B	A1
G6C(a)	Amount absorbed	Amount F5 from Working Sheet HK-PC10B		
G6C(b)	Balance carried forward	Amount F6 from Working Sheet HK-PC10B		

Item	Subject	Explanation	Working Sheet	Appendix
G6D	Special Incentive for Exports	<p>Refer to:</p> <ul style="list-style-type: none"> ● Income Tax (Exemption) (No. 17) Order 2005 [P.U. (A) 158/2005]; ● 2008 Budget; and ● Income Tax (Exemption) Order 2011 [P.U. (A) 44/2011 - Year of Assessment 2010 to 2014] <p>on the eligibility to claim and computation.</p> <p>The computation must be properly kept for examination. Use the appendix and working sheet to compute and make adjustments.</p>	HK-PC10A & HK-PC10C	A1
G6D(a)	Amount absorbed	Amount F6 / G5 / H5 from Working Sheet HK-PC10A / Amount F6 from Working Sheet HK-PC10C		
G6D(b)	Balance carried forward	Amount F7 / G6 / H6 from Working Sheet HK-PC10A / Amount F7 from Working Sheet HK-PC10C		
G6E	Allowance for Bionexus status company	<p>Refer to the Income Tax (Exemption) (No. 18) Order 2007 [P.U. (A) 372/2007] regarding the eligibility to claim and computation.</p> <p>The computation must be properly kept for examination. The appendix may be used to compute and make adjustments.</p>	-	A1
G6E(a)	Amount absorbed	The amount of allowance which can be absorbed is restricted to the statutory income after deducting the allowance under Schedule 3 of ITA 1967.		
G6E(b)	Balance carried forward	Enter the balance of unabsorbed allowance in this item.		
G7	Schedule 4 expenditure	<p>Refer to the explanation for A24.</p> <p>Enter the balance of unabsorbed expenditure (balance carried forward) to this item.</p>	-	-
G8	Schedule 4B expenditure	<p>Refer to the explanation for A25.</p> <p>Enter the balance of unabsorbed expenditure (balance carried forward) to this item.</p>	-	-
G9	Total claim	Add the amounts from items A24, A25 and amounts from items G1(a) to G6E(a).	-	-
G10	Total transferred to exempt account	<p>Add the amounts from item G1(a) to item G6E(a).</p> <p>This amount shall be included in the Exempt Account.</p>	-	-

PART H: INCOME TRANSFERRED TO EXEMPT ACCOUNT

This section provides the space for reporting tax exempt income to be included in the Exempt Account. Refer to Appendix J for the type of income which is tax exempt and the relevant income code. Enter the correct income code in the box provided under this section.

Item	Subject	Explanation	Working Sheet	Appendix
H1 to H10	Income Code	Enter the code for the type of income which is tax exempt.	-	J
H1 to H10	Amount	Enter the amount of income which is tax exempt.	-	-
H11	Total transferred to exempt account	Sum of amounts from H1 to H10.	-	-

PART I: EXEMPT ACCOUNT

Item	Subject	Explanation	Working Sheet	Appendix
I1	Credit in account	Enter the amount: (<i>Credit balance brought forward + G10 + H11</i>) in this item.	-	-
I2	Tax exempt dividends paid	Enter the amount of tax exempt dividend paid by the company in the basis period, in this item. This does not include single tier dividend paid by the company in the basis period.	-	-
I3	Balance carried forward	I1 <i>minus</i> I2	-	-

PART J: INCOME OF PRECEDING YEARS NOT DECLARED

Item	Subject	Explanation	Working Sheet	Appendix
J1	Chargeable income of preceding year not declared (if any)	Enter the type of income, year of assessment and amount in the boxes provided. Use Working Sheet HK-J to declare this income and retain the relevant tax computation for examination.	HK-J	-

PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

Item	Subject	Explanation	Working Sheet	Appendix
K1	Any disposal of asset?	Enter 'X' in the box for 'Yes' if there is disposal of asset or 'No' if not applicable.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
K2	Has the disposal been declared to LHDNM?	Complete this item if K1 = 'Yes'. Enter 'X' in the box for 'Yes' if the disposal has been declared to LHDNM or 'No' if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available from the LHDNM Official Portal, http://www.hasil.gov.my .	-	-

PART L: FINANCIAL PARTICULARS OF COMPANY (MAIN BUSINESS)

Item	Subject	Explanation	Working Sheet	Appendix
L1	Business code	Enter the business code (refer to Appendix G) for the main business only. If there is more than one main business, enter the business code for the business with the highest turnover.	-	G
L1A	Type of business activity	Specify the type of activity of the business concerned in the box provided.	-	-
L2	Sales / Turnover	Total gross income of the main business including accrued income. Enter '0' if no income.	-	-
L3	Opening stock	Opening stock of finished goods as per Trading Account.	-	-
L4	Purchases	Total gross purchases less discounts, returns outwards and rebate pertaining to the main business, L1.	-	-
L4A	Cost of production	Cost of production from Manufacturing Account.	-	-
L5	Closing stock	Closing stock of finished goods as per Trading Account.	-	-
L6	Cost of sales	(L3 add L4 add L4A) minus L5 Enter '0' if none.	-	-
L7	Gross profit / loss	L2 minus L6 Indicate 'X' in the box provided if the value is negative (loss).	-	-
L8	Foreign currency exchange gain	Total foreign currency exchange gain as per Profit and Loss Account.	-	-
L9	Other business income	Total net income from business sources other than L1.	-	-
L10	Other income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income/gains and income under subsection 4(f) of ITA 1967.	-	-
L11	Non-taxable profits	This item takes into account unrealised profits, capital gains and non-taxable portion of extraordinary/gains. This excludes tax exempt income.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
L12	Interest	Total interest expense excluding hire-purchase interest and interest on lease.	-	-
L13	Professional, technical, management and legal fees	Total payments made as per Profit and Loss Account.	-	-
L13A	Technical fee payments to non-resident recipients	Total payments made as per Profit and Loss Account.	-	-
L14	Contract payments	Amount of contract payments claimed in the Profit and Loss Account. This excludes contract payments classified as cost of sales.	-	-
L14A	Directors' fees	Amount of directors fee payment claimed in the Profit and Loss Account.	-	-
L15	Salaries and wages	This includes bonuses, allowances, overtime pay and leave pay as per Profit and Loss Account.	-	-
L15A	Cost of Employee Stock Options	Total cost as per Profit and Loss Account.	-	-
L16	Royalties	Gross amount before deduction of withholding tax.	-	-
L17	Rental / lease	Total paid for rental of premises, land, motor vehicles, equipment, other rental and leases claimed in the Profit and Loss Account.	-	-
L18	Maintenance and repairs	} Amount claimed as per Profit and Loss Account	-	-
L19	Research and development		-	-
L20	Promotion and advertisement		-	-
L21	Travelling and accommodation		-	-
L22	Foreign currency exchange loss	Total foreign currency exchange loss as per Profit and Loss Account.	-	-
L23	Other expenditure	Total of all expenses other than from L12 to L22, claimed in the Profit and Loss Account.	-	-
L24	Total expenditure	Total expenses from L12 to L23.	-	-
L25	Net profit / Net loss	Net profit or loss as per Profit and Loss Account. Mark 'X' if value is negative.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
L26	Non-allowable expenses	Refer to paragraph 1.2.3 in Part II of this Guidebook.	-	-
L27	Motor vehicles	] Net book value as per Balance Sheet	-	-
L28	Plant and machinery		-	-
L29	Land and buildings		-	-
L30	Other fixed assets	Net book value as per Balance Sheet	-	-
L31	Total fixed assets	Total from L27 to L30.	-	-
L31A	Total cost of fixed assets acquired in the basis period	Only the total cost of fixed assets acquired in the basis period is taken into account in this item. If the fixed asset is acquired through hire-purchase or finance lease, state the principal amount paid only.	-	-
L32	Investments	Cost of investments and fixed deposits.	-	-
L33	Trade debtors	Trade debtors as per Balance Sheet.	-	-
L34	Other debtors	Other debtors as per Balance Sheet but does not include loans to directors.	-	-
L34A	Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.	-	-
L35	Loans to directors	] Amount as per Balance Sheet	-	-
L36	Cash in hand and cash at bank		-	-
L37	Other current assets	Current assets other than from L33 to L36.	-	-
L38	Total current assets	Total of current assets from L33 to L37.	-	-
L39	Total assets	Sum of L31, L32 and L38.	-	-
L40	Loans and overdrafts	Short-term such as bank overdrafts, banker's acceptance, trust receipts and so forth.	-	-
L41	Trade creditors	Total amount from the purchase of merchandise and receipt of services.	-	-
L42	Other creditors	Creditors other than trade creditors and loans from directors.	-	-
L43	Loans from directors	In the form of loans and advances as per Balance Sheet.	-	-
L44	Other current liabilities	Current liabilities other than from L40 to L43.	-	-
L45	Total current liabilities	Total from L40 to L44.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
L46	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.	-	-
L47	Total liabilities	L45 add L46	-	-
L48	Paid-up capital	Paid issued capital.	-	-
L49	Profit and loss appropriation account	Balance in the Profit and Loss Appropriation Account including retained profits as per Balance Sheet.	-	-
L50	Reserve account	This includes all reserve accounts except retained profits.	-	-
L51	Total equity	Sum of L48, L49 and L50.	-	-
L52	Total liabilities and equity	Total of L47 and L51.	-	-

PART M:**PARTICULARS OF WITHHOLDING TAXES**

Item	Subject	Explanation	Working Sheet	Appendix
M1	107A	Section 107A withholding tax.	HK-M	-
		Gross Amount Paid		
		Gross amount paid to the non-resident contractor for services under the contract in accordance with the provision of section 107A.		
		Total Tax Withheld and Remitted to LHDNM		
		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).		
		Net Amount Paid		
		Gross Amount		
		<i>minus</i>		
		Total Tax Withheld and Remitted to LHDNM		

Item	Subject	Explanation	Working Sheet	Appendix
M2	109	<p>Section 109 withholding tax – Tax rate as in Part II</p> <p>Schedule 1 of ITA 1967: Interest - 15% on the gross amount Royalties - 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).</p> <p>Gross Amount Paid Gross amount of interest or royalties paid to a non-resident.</p> <p>Total Tax Withheld and Remitted to LHDNM Amount from Working Sheet HK-M.</p> <p>Net Amount Paid Explanation as per M1.</p>	HK-M	-
M3	109A	<p>Section 109A withholding tax – The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.</p> <p>Gross Amount Paid Gross amount paid to public entertainers for services rendered in Malaysia.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p>	HK-M	-
		<p>} Explanation as per M2</p>		
M4	109B	<p>Section 109B withholding tax – 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>Gross Amount Paid Gross amount of special classes of payment under section 4A of ITA 1967 made to non-resident persons.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p>	HK-M	-
		<p>} Explanation as per M2</p>		

Item	Subject	Explanation	Working Sheet	Appendix
M5	109E	<p>Section 109E withholding tax – Tax rates as in Part Part XI Schedule 1 of ITA 1967 are:</p> <ul style="list-style-type: none"> ● 8% on the gross amount of income distributed/ credited to a participant other than a participant which is a resident company ● 25% on the gross amount of income distributed/ credited to a participant which is a non-resident company. <p>Gross Amount Paid Gross amount of payments made to the above participants.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p>	HK-M	-
		<p>Explanation as per M2</p>		
M6	109F	<p>Section 109F withholding tax – 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> <p>Gross Amount Paid Gross amount of payments made to non-resident persons.</p> <p>Total Tax Withheld and Remitted to LHDNM</p> <p>Net Amount Paid</p>	HK-M	-
		<p>Explanation as per M2</p>		
M7	109G	<p>Section 109G withholding tax – Tax rate as in Part XVI Schedule 1 of ITA 1967 is 8% on the amount of contribution withdrawn by an individual (contributor) from a Private Retirement Scheme before reaching the age of 55 years.</p> <p>Gross Amount Paid Gross amount of contribution withdrawn.</p> <p>Total Tax Withheld and Remitted to LHDNM 8% on every ringgit of contribution withdrawn.</p> <p>Net Amount Paid Gross Amount <i>minus</i> Total Tax Withheld and Remitted to LHDNM</p>	-	-

PART N:

TRANSACTION BETWEEN RELATED COMPANIES

Related companies refer to companies related through equity shareholding.

Item	Subject	Explanation	Working Sheet	Appendix
N1	Total sales to related companies in Malaysia	This includes sales of merchandise and services. Amount for the whole basis period is taken into account.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
N2	Total sales to related companies outside Malaysia	Explanation as per N1.	-	-
N3	Total purchases to related companies in Malaysia	This includes purchases of merchandise and services. Amount for the whole basis period is to be taken into account.	-	-
N4	Total purchases to related companies outside Malaysia	Explanation as per N3.	-	-
N5	Total of other expenses to related companies in Malaysia	This takes into account all types of expenditure claimed in the Profit and Loss Account for the basis period except purchases in N3. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N6	Total of other expenses to related companies outside Malaysia	This takes into account all types of expenditure claimed in the Profit and Loss Account for the basis period except purchases in N4. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N7	Loans to related companies in Malaysia	Total amount of loans (including advances) given during the basis period.	-	-
N8	Loans to related companies outside Malaysia	Explanation as per N7.	-	-
N9	Loans from related companies in Malaysia	Total amount of loans (including advances) received during the basis period.	-	-
N10	Loans from related companies outside Malaysia	Explanation as per N9.	-	-
N11	Other income from related companies in Malaysia	Total amount of other income reported in the Profit and Loss Account for the basis period except sales in N1. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-
N12	Other income from related companies outside Malaysia	Total amount of other income reported in the Profit and Loss Account for the basis period except sales in N2. <i>Example:</i> Management fees, intra-group services, interest, royalties, etc.	-	-

PART P:		PARTICULARS OF COMPANY		
Item	Subject	Explanation	Working Sheet	Appendix
P1	Status of company	Where relevant, 'X' can be indicated in one or more boxes.	-	-
P2	Registered address	Registered address as filed at the office of the Companies Commission of Malaysia.	-	-
P3	Correspondence address	Address used for correspondence with LHDNM. <u>For the purpose of refund by LHDNM (if via cheque):</u> <ul style="list-style-type: none"> • Please ensure that the address reported to LHDNM is the latest and not a P.O. Box address. • The cheque for refund will be sent to the last known correspondence address in the LHDNM record. 	-	-
P4	Address of business premise	Address where the main business is carried on.	-	-
P5	Telephone no. of business premise	Telephone number of the business premise.	-	-
P6	Website / Blog address	Website / blog address (if any).	-	-
P7	Name of bank	State the name of the bank where the company has a bank account. For the purpose of refund by LHDNM (if via bank), please ensure that the information given in items P7 and P8 is correct.	-	-
P8	Bank account no.	Bank account number of the company in relation to P7.	-	-
P9	Address where company's records are kept	Indicate 'X' in the box pertaining to the address where the records of the company are kept ie. whether at the address as in: P2 (registered address), P4 (correspondence address); or P5 (address of business premise)	-	-
P10	Other address if P9 does not apply	Fill in this item only if the records of the company are kept at an address other than that stated in P9.	-	-
P11	Directors' name	State the names of three (3) directors who are active in the company's operations.	-	-
P12	Directors' identification / passport no.	Identity card number or passport number of the three directors according to the sequence as in P11 ie. Director I, Director II and Director III.	-	-
P13	Directors' telephone no.	Telephone numbers of these directors following the sequence as in P11.	-	-
P14	Directors' income tax no.	Income tax reference numbers of these directors in the same sequence as P11.	-	-
P15	Directors' equity shareholding (%)	Percentage equity shareholding of the three directors according to the sequence as stated in P11.	-	-
P16	Directors' salary / bonus	Salaries/Bonuses of these directors according to the sequence in P11.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
P17	Directors' fee / commission / allowance	Fees/Commissions/Allowances received by these directors as per the sequence in P11.	-	-
P18	Total loan to Directors	Total loan to these directors as per the sequence in P11 in relation to the Balance Sheet.	-	-
P19	Total loan from Directors	Total loan from these directors as per the sequence in P11 in relation to the Balance Sheet.	-	-

PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF THE COMPANY

Item	Subject	Explanation	Working Sheet	Appendix
	Controlled company	'Controlled company' is as defined in subsection 2(1) and section 139. Enter '1' in the box provided if it is a controlled company or '2' if not.	-	-
Q1 to Q5	Identification / passport / registration no.	Enter the identity card number / passport number of five (5) major shareholders. If the major shareholder is a company, state the number as registered with the Companies Commission of Malaysia.	-	-
	Name	State the names of the five major shareholders.	-	-
	Direct shareholding (%)	Percentage of direct shareholding of the five major shareholders.	-	-
	Country of origin	Refer to the country code provided Appendix E of this Guidebook.	-	-

PART R: OTHER PARTICULARS

Item	Subject	Explanation	Working Sheet	Appendix
R1	Foreign equity in comparison with paid-up capital	Tandakan 'X' dalam petak untuk peratusan ekuiti yang dipegang oleh orang asing/syarikat asing. Sila bundarkan sekiranya peratusan ekuiti tersebut mempunyai titik perpuluhan.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
R2		Advance Ruling Items from R2a to R2c need not be completed if not applicable.	-	-
R2a	Advance Ruling	Mark 'X' in the box for 'Yes' if there is advance ruling issued in relation to the declaration in this return form. Indicate 'X' in the box for 'No' if the advance ruling applied for, is not/has not yet been issued.	-	-
R2b	Compliance with Advance Ruling	Fill in this item only if the answer to R2a is 'Yes'. If there is compliance with the advance ruling in relation to the declaration in this return form, indicate 'X' in the box for 'Yes'. If not complied with, mark 'X' in the box for 'No'.	-	-
R2c	Material difference in arrangement	Fill in this item only if the answer to R2a is 'Yes'. Indicate 'X' in the box for 'Yes' if there is material difference in the arrangement of the advance ruling in relation to the declaration in this return form. If there is no material difference, mark 'X' in the box for 'No'.	-	-
R3		Advance Pricing Arrangement Items from R3a to R3c need not be completed if not applicable.	-	-
R3a	Advance Pricing Arrangement	Mark 'X' in the box for 'Yes' if there is advance pricing arrangement issued in relation to the declaration in this return form. Indicate 'X' in the box for 'No' if the advance pricing arrangement applied for, is not/has not yet been issued.	-	-
R3b	Compliance with Advance Pricing Arrangement	Fill in this item only if the answer to R3a is 'Yes'. If there is compliance with the advance pricing arrangement in relation to the declaration in this return form, indicate 'X' in the box for 'Yes'. If not complied with, mark 'X' in the box for 'No'.	-	-
R3c	Material difference in arrangement	Fill in this item only if the answer to R3a is 'Yes'. Indicate 'X' in the box for 'Yes' if there is material difference in the arrangement of the <i>advance pricing arrangement</i> in relation to the declaration in this return form. If there is no material difference, mark 'X' in the box for 'No'.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
R4	Transfer pricing documentation prepared	Referring to the Income Tax (Transfer Pricing) Rules 2012 and Transfer Pricing Guidelines 2012, a person who enters into a controlled transaction shall prepare a contemporaneous transfer pricing documentation. The transfer pricing documentation shall be prepared for the year in which a controlled transaction exists. Contemporaneous transfer pricing documentation means transfer pricing documentation which is brought into existence:- a) when a person is developing or implementing any controlled transaction; and b) where in a basis period for a year of assessment, the controlled transaction is reviewed and there are material changes, the documentation shall be updated prior to the due date for furnishing a return for that basis period for that year of assessment. If the current transfer pricing documentation is prepared, enter 'X' in the box for 'Yes'. Enter 'X' in the box for 'No' if the current transfer pricing documentation has not been prepared or is not relevant.	-	-
R5		Control by other companies Items R5a and R5b need not be completed if not applicable.	-	-
R5a	Ultimate holding company	A company will be called an ultimate holding company when that company has one or more subsidiary companies and any one or more such subsidiary companies also has one or more subsidiary companies but that ultimate holding company is not a subsidiary of any company.	-	-
R5b	Immediate holding company	A company which maintains the controlling interest in a different company despite the fact that the company itself is held by another entity. The controlling company may also be the subsidiary of a third company, which would be the ultimate holding company.	-	-

PART S:**PARTICULARS OF AUDITOR**

Item	Subject	Explanation	Working Sheet	Appendix
S1	Name of firm	Name of the audit firm which audits the company's accounts.	-	-
S2	Address of firm	Correspondence address of the audit firm.	-	-
S3	Telephone no.	Telephone number of the audit firm/handphone number of the auditor.	-	-

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

Item	Subject	Explanation	Working Sheet	Appendix
T1	Name of firm	Name of the tax agent's firm responsible for filling out this company return form.	-	-
T2	Address of firm	Correspondence address of the tax agent's firm.	-	-
T3	Telephone no.	Telephone number of the tax agent's firm/handphone number of the tax agent.	-	-
T4	Tax agent's approval no.	To be filled by a tax agent who has been given approval pursuant to the provision of paragraphs 153(3)(b) and 153(3)(c) of ITA 1967.	-	-
T5	Business registration no.	Business registration number of the tax agent's firm as registered.	-	-
T6	e-mail	e-Mail address of the tax agent.		

Please read the reminder in the company return form before signing the form.

DECLARATION

This declaration must be made by a designated officer of the company pursuant to the provisions of ITA 1967. Penalty will be imposed for late submission of the return form to Lembaga Hasil Dalam Negeri Malaysia.

Part II – Appendices and Working Sheets

1. Appendices

Introduction

These appendices are provided to enable companies to compute adjusted business income from the audited Profit and Loss Accounts, and Balance Sheets. Refer to legal provisions listed in item 1.2 as a guide when making adjustments. These appendices are provided to assist companies in ascertaining the adjusted business income in a structured manner.

The Appendices provided are as follows:

Appendix	Application
A1	Computation of adjusted income for business
A2	Computation of adjusted income for life insurance business
A2A	Computation of adjusted income for family takaful business
A3	Computation of adjusted income for general insurance business
A3A	Computation of adjusted income for general takaful business
A4	Computation of takaful shareholders' fund
B1	Deleted
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief on income from countries with Double Taxation Agreement
B4	Claim for section 133 tax relief on income from countries without Double Taxation Agreement
B5	Particulars of properties / assets and total rental
C	List of foreign currency exchange rates (yearly average)
D	List of claim codes for special deductions and other claims, further deductions as well as double deductions
E	List of country codes
F	List of countries with Double Taxation Agreement with Malaysia and withholding tax rates on payments to non-residents
G	List of business codes
H	List of Director General's Public Rulings
I	List of guidelines and application forms for claim on tax incentives
J	List of codes for income exempted from income tax

Separation of Income by Source

Business income must be separated according to source under the provision of section 5 Income Tax Act (ITA) 1967.

If a company carries on one business only, it shall be identified as 'business 1'. With effect from the year 2001, this business shall be known as 'business 1'. **This identity shall be retained until the company is wound up.** Other subsequent businesses shall be identified as 'business 2' and so forth. These business identifications must be used when declaring income in the company return form.

If the Act requires a separation of income by source, each separation is deemed one separate business source and the above method of business identification must be complied.

Example:

Insurance industry – 12 sources of income

Insurance business

- (i) Income from life fund
- (ii) Income from shareholders' fund
- (iii) Income from life re-insurance
- (iv) Income from general insurance
- (v) Income from inward re-insurance
- (vi) Income from offshore insurance

Takaful business

- (i) Income from family takaful fund
- (ii) Income from takaful shareholders' fund
- (iii) Income from family re-takaful
- (iv) Income from takaful am
- (v) Income from inward re-takaful
- (vi) Income from offshore takaful

Pioneer company – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Company which has been granted Investment Tax Allowance incentive – 2 sources of income

- (i) Income from promoted activity / product
- (ii) Income from non-promoted activity / product

Operational Headquarters Company – 2 sources of income

- (i) Income from the provision of qualifying services
- (ii) Income from the provision of services in Malaysia and other businesses

Foreign Fund Management Company – 2 sources of income

- (i) Income from foreign fund management
- (ii) Income from local fund management

Leasing company – 2 sources of income

- (i) Income from leasing business
- (ii) Income from hire-purchase business and others

(Refer to the 1986 Leasing Regulations issued by LHDNM)

1.1 APPENDIX A1- Computation of Adjusted Income for Business

This Appendix is provided to enable companies other than companies in the insurance and takaful business to compute adjusted income from audited Profit and Loss Accounts, and Balance Sheets.

Use one appendix for each business source.

Extract the required information from audited accounts for transfer to this Appendix.

Item	Subject	Explanation
A	BALANCE AS PER PROFIT AND LOSS ACCOUNT	Transfer the balance from Profit and Loss Account to this item. Enter the amount of profit under the (+) column and the amount of loss under the (-) column.
	SEPARATION OF INCOME BY CLASS	Examine the Profit and Loss Account. Extract any non-business income reported in the Profit and Loss Account. Enter each class of income in the boxes as provided.
B	TOTAL NON-BUSINESS INCOME	Sum of all income from dividends, rents, royalties, interest and section 4A income.
C	TOTAL BUSINESS INCOME	A minus B
D	ADJUSTMENT OF BUSINESS INCOME (1. ADD)	Examine and extract non-allowable losses from the Profit and Loss Account. State the type of loss and enter the amount. <i>Example:</i> Loss on disposal of motor vehicle WAS 5530 RM4,000 Loss on disposal of cutter RM3,000
	ADJUSTMENT OF BUSINESS INCOME (4. LESS)	Examine and extract profits which are not taxable as business income from the Profit and Loss Account. State the type of profit and enter the amount. <i>Example:</i> Profit on disposal of motor vehicle BCQ 3327 RM10,000 Profit on disposal of sewing machine RM 2,000

Item	Subject	Explanation						
	ADJUSTMENT OF BUSINESS INCOME (5. ADD)	<p>Examine and identify 'gross income' (if any) entered in the Balance Sheet but not included in the Profit and Loss Account. Refer to paragraph 1.2.1 for legal provisions on 'gross business income'.</p> <p>State the type of income and enter the amount.</p> <p><i>Example:</i></p> <p>Indemnity RM100,000</p>						
	TOTAL	D3 minus D4 plus D5.						
E	ADJUSTMENT OF BUSINESS EXPENDITURE (1. ADD)	<p>Compute the restriction on expenses according to LHDNM guidelines and enter the amount.</p> <p>Non-allowable expenses / charges – according to subsection 39(1) and other sections.</p> <p>Make adjustments for non-allowable expenses according to income tax legal provisions. Use paragraph 1.2.3 as a guide. State the type of expenditure and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Entertainment</td> <td>RM10,000</td> </tr> <tr> <td>Income tax penalty</td> <td>RM 1,000</td> </tr> </table>	Entertainment	RM10,000	Income tax penalty	RM 1,000		
Entertainment	RM10,000							
Income tax penalty	RM 1,000							
	ADJUSTMENT OF BUSINESS EXPENDITURE (2. LESS)	<p>Examine and identify expenses allowed under the legislation but not included in the Profit and Loss Account. Refer to paragraph 1.2.2 as a guide. State the type of expenditure and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Director's fees</td> <td>RM20,000</td> </tr> </table> <p>Other expenses / incentive claim</p> <p>Enter the claim for expenses / incentives under this item. Refer to Appendix D to determine the type of claim and enter the amount.</p> <p><i>Example:</i></p> <table> <tr> <td>Remuneration of disabled employee</td> <td>RM12,000</td> </tr> <tr> <td>Approved training</td> <td>RM50,000</td> </tr> </table>	Director's fees	RM20,000	Remuneration of disabled employee	RM12,000	Approved training	RM50,000
Director's fees	RM20,000							
Remuneration of disabled employee	RM12,000							
Approved training	RM50,000							
	TOTAL	E1 minus E2.						
F	ADJUSTED INCOME / (LOSS)	<p>Compute the adjusted profit by subtracting and adding C, D6 and E3.</p> <p>Positive value (+) : Adjusted Income Negative value (-) : Adjusted Loss</p>						

1.2 LIST OF LEGAL PROVISIONS ON TAXABLE INCOME AND ALLOWABLE EXPENSES FOR BUSINESS**1.2.1 Gross Business Income**

Legislation	Subject
12	Gross business income derived from Malaysia
22(2)(a)(i)	Sums received or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income
22(2)(a)(ii)	Sums received or deemed to have been received under a contract of indemnity
22(2)(b)	Compensation for loss of income from that source
24(1)	Debt owing to a relevant person arising in or before the relevant period
24(2)	Market value of the stock in trade at the time of its withdrawal for personal use
30(1)(a)	Recovered bad debts
30(1)(b)	Specific provision for doubtful debts no longer required
30(2)(a)/(b)	Refund on account of payroll tax / turnover tax
30(3)	Recovered expenditure within the meaning of Schedule 2
30(4)	Debt released in respect of any outgoing / expense / allowance which have been made under paragraphs 33(1)(a), (b) or (c); or Schedule 3
–	Income other than the above

1.2.2. Allowable Expenses

Legislation	Subject
33(1)	Outgoings and expenses incurred in the production of gross income
33(1)(a)	Interest upon any money borrowed and employed in the production of gross income or laid out on assets used or held for the production of gross income, is subject to restriction under subsection 33(2)
33(1)(b)	Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income
33(1)(c)	Expenses incurred for the repair of premises, plant, machinery or fixtures. Other expenses include: <ul style="list-style-type: none"> (i) Renewal, repair or alteration of any implement, utensil or article so employed but do not qualify for capital allowance claim (ii) Expenses incurred on any means of conveyance
34(6)(a)/(b)	Payroll tax / Turnover tax paid

Legislation	Subject
34(6)(c)	Capital expenditure equivalent to the amount as may be allowed pursuant to Schedule 2
34(6)(d)	Replanting expenses (in respect of gross income derived from the working of a farm relating to cultivation of crops)
34(6)(e)	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees
34(6)(f)	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka
34(6)(g)	Provision of library facilities or contributions to libraries not exceeding RM100,000
34(6)(h)	Provision of services, public amenities and contributions to approved charity/community projects pertaining to education, health, housing infrastructure, information and communication technology
34(6)(ha)	Provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister
34(6)(i)	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
34(6)(j)	Establishment and management of approved musical or cultural groups
34(6)(k)	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> – not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity – not exceeding RM500,000 in aggregate
34(6)(l)	Provision of scholarship to a student receiving full-time instruction leading to an award of diploma/degree (including Masters/Doctorate)
34(6)(m)	Capital expenditure incurred in obtaining accreditation for a laboratory or as a certification body
34(6)(n)	Provision of practical training in Malaysia to resident individuals who are not own employees
34(6)(o)	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia
–	Expenses other than the above

1.2.3 Non-allowable Expenses

Legislation	Subject
33(2)	Interest not deductible against business income
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration
39(1)(a)	Any form of private or domestic expenses
39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income <i>Example:</i> <ul style="list-style-type: none"> <input type="checkbox"/> Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings

Legislation	Subject
	<input type="checkbox"/> Stock exchange listing expenses <input type="checkbox"/> Pre-commencement or cessation of business expenses <input type="checkbox"/> Legal expenses in connection with the acquisition of assets or private matters <input type="checkbox"/> Donations <input type="checkbox"/> Fines for violation of law including fines and expenses relating to income tax appeals <input type="checkbox"/> Gifts (except for own employees) <input type="checkbox"/> Club membership (entrance) fees and private club membership subscriptions <input type="checkbox"/> Payment for loan and agency agreements <input type="checkbox"/> Purchase of assets and similar expenses <input type="checkbox"/> Other expenses
39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital
39(1)(d)	Payment to any unapproved provident fund
39(1)(e)	(i) Qualifying mining expenditure (Schedule 2) (ii) Qualifying agriculture/forest expenditure (Schedule 3) (iii) Qualifying prospecting expenditure (Schedule 4)
39(1)(f)	Interest or royalty paid to non-residents without complying with section 109
39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber
39(1)(i)	Contract payment made without complying with section 107A
39(1)(j)	Payment made to non-residents without complying with section 109B
39(1)(k)	Payment exceeding RM50,000 for rental of non-commercial motor vehicle
39(1)(l)	Entertainment
39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia
–	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts
–	Expenditure relating to changes in the authorised capital and paid-up capital
–	Professional fees related to the acquisition of fixed assets or investments
–	Renovations and improvements to buildings
–	Expenses other than the above

1.3 REMINDER

Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the *onus-of-proof* is on the individual who makes the claim/adjustment. Any claim/adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

1.3.1 Adjustment of income and expenses

Adjustments must be supported by:

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts/ Invoices

1.3.2 Contract/Subcontract payments, commission and rents and other contract payments for services to residents

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract/commission/service
- Type of asset leased
- Copy of relevant agreement/documents

1.3.3 Contract payments to non-residents (receipts by non-resident contractors - section 107A applies)

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement/documents

1.3.4 Payment of management fee to resident recipients

- Name, address, identity card number and amount paid
- Relationship between the company and the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

1.3.5 Payment of professional, technical or management fees and rents to non-residents (section 4A income)

a) Payment of professional, technical or management fees

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement
- Proof of withholding tax paid

b) Payment for rental of movable properties

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subject to withholding tax, retain the relevant supporting documents
- Proof of withholding tax paid
- Copy of rental agreement/other relevant documents

1.3.6 Expenses charged or allocated by parent company to subsidiary or headquarters to branch in Malaysia**a) Charge or allocation of specific expenses**

- Analysis of expenditure
- Type of expenses charged or allocated
- Basis of computation of the charge or allocation
- Benefit derived by company or branch from the charge or allocation
- Function carried out by the parent company
- Copy of relevant agreement/documents

b) Charge or allocation of management or common expenses

- Analysis of expenditure
- Type of expenditure
- Benefit derived from such expenditure
- Function carried out by the parent company
- Copy of relevant agreement/documents

1.3.7 Overseas trips

- Name, designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

1.3.8 Housing Developers

- Name, address and location of project
- Approved layout plan
- Date of commencement and completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development) and Public Ruling No. 2/2009 (Construction Contracts).

1.3.9 Transfer pricing

A person who enters into a controlled transaction shall prepare a contemporaneous transfer pricing documentation which includes records and documents that provide a description of the following matters:-

- Organizational structure including an organization chart covering persons involved in a control transaction
- Nature of the business or industry and market conditions
- Controlled transactions
- Assumptions regarding factors that influenced the setting of prices or pricing policies and business strategies that influenced the determination of transfer prices
- Comparability, functional and risk analyses
- Selection of the transfer pricing method
- Application of the transfer pricing method
- Background documents that provide for or were referred to in developing the transfer pricing analysis
- Index to documents
- Any other information, data or document considered relevant in the determination of an arm's length price

1.3.10 Leasing

- Copy of leasing agreement/other relevant documents
- Details/Specification of assets leased

1.3.11 Non-resident company carrying out a contractual project in Malaysia

- Name and duration of project
- Agreements related to the project
- List of sub-contracts
- Mode of payment

1.3.12 Investment holding

- Information pertaining to the type of services rendered
- List of companies within the group
- Mode of payment
- Refer to Public Ruling No. 3/2011 (Investment Holding Company)

1.3.13 Reinvestment allowance (RA)

- RA form which has been completed
- Supporting documents of assets acquired
- Flow chart of production process
- Refer to Public Ruling No. 6/2012 (Reinvestment Allowance)

1.3.14 Guidelines and application forms for incentive claim

- Refer to Appendix I

2. APPENDIX A2: Computation of Adjusted Income for Life Insurance Business

This Appendix is provided to enable companies in the life insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's Accounts (DGI Accounts). Use this Appendix to compute the adjusted income from life fund and shareholders' fund. The following has to be observed before filling out this Appendix:

2.1 Separation of income by source

Refer to paragraph 60(2)(c) regarding the need to keep separate accounts for life fund and shareholders' fund.

2.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for life fund.

Use business 2 for shareholders' fund.

2.3 Usage of Appendix A2

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Actuarial surplus transferred to shareholders' fund	Amount from the Director General of Insurance's Accounts (DGI Accounts).
E	Total gross income	For life fund – transfer the amount from item C. For shareholders' fund – <i>C plus D</i>
F	Cost of acquiring and realizing those investments or rights in item B	This item refers to those investments or rights in item B.
G	Total	<i>E minus F</i>
H	Actuarial deficit transferred to life fund	Fill in if relevant
I	Adjusted income / (Adjusted loss)	For life fund – transfer the amount from item G. For shareholders' fund – <i>G minus H</i>

3. APPENDIX A2A: Computation Of Adjusted Income For Family Takaful Business

This Appendix is provided to enable companies in the family takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). Use this Appendix to compute the adjusted income from the family takaful fund. The following has to be observed before filling out this Appendix:

3.1 Separation of income by source

Refer to paragraph 60AA(2)(c) on the need to keep separate accounts for family takaful fund and shareholders' fund.

3.2 Usage of business identity (business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for family takaful fund.

3.3 Usage of Appendix A2A

Item	Subject	Explanation
A	Gross investment income	Enter the gross income from dividends, interest and rents in the relevant boxes according to the stipulated division by fund.
B	Gross proceeds from the realization of investments or rights	Enter the gross receipt according to the stipulated division by fund.
C	Total	Total of A and B.
D	Cost of acquiring and realizing those investments or rights in item B	This item refers to those investments or rights in item B.
E	Share of profits distributed / credited to the participant	Amount from Director General of Takaful Accounts (DGT Accounts)
F	Share of profits distributed / credited to the shareholders' fund	Amount from Director General of Takaful Accounts (DGT Accounts)
G	Total	D plus E plus F
H	Adjusted income / (Adjusted loss)	For adjusted income – C minus G For adjusted loss – G minus C

4. APPENDIX A3: Computation of Adjusted Income for General Insurance Business

This Appendix is provided to enable companies in the general insurance business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Insurance's accounts (DGI Accounts). For companies which carry on composite insurance business (life insurance and general insurance), use Appendix A2 and Appendix A3. The following has to be observed before filling out this Appendix:

4.1 Separation of income by source

Refer to paragraphs 60(2)(a) and 60(2)(b) regarding the need to keep separate accounts for business in life re-insurance, general insurance, inward re-insurance and offshore insurance.

4.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for life re-insurance

Use business 2 for general insurance

Use business 3 for inward re-insurance

Use business 4 for offshore insurance

4.3 Business identity for composite insurance business

Use the following business identity:

Business 1 - income from life fund

Business 2 - income from shareholders' fund

Business 3 - life re-insurance

Business 4 - general insurance

Business 5 - inward re-insurance

Business 6 - offshore insurance

4.4 Usage of Appendix A3

Explanation is not provided as the information can be extracted from the audited accounts and DGI Accounts.

5. APPENDIX A3A: Computation of Adjusted Income for General Takaful Business

This Appendix is provided to enable companies in the general takaful business to compute adjusted income from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts). For companies which carry on composite takaful business (family takaful and general takaful), use Appendix A2A and Appendix A3A. The following has to be observed before filling out this Appendix:

5.1 Separation of income by source

Refer to paragraphs 60AA(2)(a) and 60AA(2)(b) the need to keep separate accounts for business in family re-takaful, general takaful, inward re-takaful and offshore takaful.

5.2 Usage of business identity

(business 1, 2, 3, 4 and 5)

Refer to the explanatory notes regarding business identity on page 33.

Use business 1 for family re-takaful

Use business 2 for general takaful

Use business 3 for inward re-takaful

Use business 4 for offshore takaful

5.3 Business identity for composite takaful business

Use the following business identity:

Business 1 - income from family takaful fund

Business 2 - income from shareholders' fund

Business 3 - family re-takaful

Business 4 - general takaful

Business 5 - inward re-takaful

Business 6 - offshore takaful

5.4 Usage of Appendix A3A

Explanation is not provided as the information can be extracted from the audited accounts and DGT Accounts.

6. APPENDIX A4: Computation Of Takaful Shareholders' Fund

This Appendix is provided to enable companies in the takaful business to compute the takaful shareholders' fund from audited Profit and Loss Accounts, Balance Sheets as well as the Director General of Takaful Accounts (DGT Accounts).

7. OTHER APPENDICES

Appendix	Explanation
B1	Deleted
B2	Tax deduction under section 110 of ITA 1967 in respect of income other than dividends
B3	Claim for section 132 tax relief - Income from countries with Double Taxation Agreement with Malaysia
B4	Claim for section 133 tax relief - Income from countries without Double Taxation Agreement with Malaysia
B5	Particulars of properties/assets and total rental
C	Foreign currency exchange rates (yearly average) These rates are made available for taxpayers who do not have information on exchange rates as at the time of transaction and date of receipt of income in foreign currency.
D	Claim codes for: - special deduction and other claims - further deduction - double deduction
E	Country codes
F	List of countries which have Double Taxation Agreement with Malaysia <input type="checkbox"/> Refer to this Appendix to determine the tax rate for income from interest, royalties and fees for technical services <input type="checkbox"/> Check the list of countries in this Appendix to determine the eligibility to claim section 132 tax relief
G	Business codes
H	List of Director General's Public Rulings These are Public Rulings issued by LHDNM. Details of these rulings are available from the LHDNM website: <p style="text-align: center;"><i>http://www.hasil.gov.my</i></p>
I	List of guidelines and application forms for incentive claim
J	List of codes for income exempted from income tax

8. WORKING SHEETS

Working sheets are provided to assist in ascertaining the statutory income, adjusted loss, adjusted balance of incentives, adjusted balance of capital allowance and other important information.

The types of working sheets are listed below:-

Working Sheet	Explanation
HK-PC1	Computation of statutory income for business This working sheet is meant for businesses which have not been granted any tax incentive other than special deductions, further deductions and double deductions.
HK-PC1A	Computation of statutory income for partnership
HK-PC2	Computation of statutory income for pioneer business - section 5 to section 25 of the Promotion of Investments Act 1986
HK-PC3	Computation of statutory income for approved service project - paragraph 127(3)(b) and subsection 127(3A) of the Income Tax Act 1967
HK-PC4	Computation of statutory income for a company which has been granted Investment Tax Allowance (ITA) incentive - section 26 to section 31 of the Promotion of Investments Act 1986
HK-PC5	Computation of statutory income for a company which has been granted Schedule 7A, Schedule 7B and Infrastructure Allowance incentive - section 133A and Schedule 7A of the Income Tax Act 1967 - section 133A and Schedule 7B of the Income Tax Act 1967 - section 41A and section 41B of the Promotion of Investments Act 1986
HK-PC6	Computation of statutory income for Operational Headquarters Company in relation to the provision of services in Malaysia - Income Tax (Exemption) (No. 40) Order 2005 [P.U. (A) 307/2005]
HK-PC7	Computation of statutory income for shipping business carried on by a resident company - section 54A of the Income Tax Act 1967
HK-PC8	Computation of statutory income for sea and air transport business carried on by a non-resident company
HK-PC9	Computation of statutory income for insurance business
HK-PC9A	Computation of statutory income for takaful business
HK-PC10	Computation of statutory income for a company entitled to claim Allowance for Increased Exports under P.U. (A) 128/1999 - Income Tax (Allowance for Increased Exports) Rules 1999 [P.U. (A) 128/1999] - manufacturing company / company engaged in agriculture - Income Tax (Allowance for Increased Exports) (Amendment) Rules 2003 [P.U. (A) 309/2003] - company engaged in agriculture
HK-PC10A	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Exports under P.U. (A) 158/2005 - Income Tax (Exemption) (No. 17) Order 2005 [P.U. (A) 158/2005] - 2008 Budget

Working Sheet	Explanation
HK-PC10B	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Export of Qualifying Services - Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] - Income Tax (Exemption) (Amendment) Order 2006 [P.U. (A) 275/2006]
HK-PC10C	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Export pursuant to Income Tax (Exemption) 2011 [P.U. (A) 44/2011] - for a company carrying on activities of manufacturing motor vehicles, automobile components or parts
HK-PC11	Computation of statutory income for a company entitled to claim Exemption of Income on Value of Increased Exports - Malaysian International Trading Company - Income Tax (Exemption) (No. 12) Order 2002 [P.U. (A) 60/2002] - Income Tax (Exemption) (Amendment) Order 2003 [P.U. (A) 181/2003]
HK-PC12	Computation of statutory income for a company which has been granted Industrial Adjustment Allowance before 31 August 2007 - section 31A to section 31E of the Promotion of Investments Act 1986
HK-PC13	Computation of statutory income for a Regional Distribution Centre Company / International Procurement Centre Company - Income Tax (Exemption) (No. 41) Order 2005 [P.U. (A) 308/2005] - Income Tax (Exemption) (No. 42) Order 2005 [P.U. (A) 309/2005]
HK-PC14	Computation of statutory income for a company which carry on an Approved Business under Special Incentive Scheme (Pre-package) - P.U. (A) 112/2006 - Income Tax (Exemption) (No. 11) Order 2006 [P.U. (A) 112/2006]
HK-PC15	Computation of statutory income for a company which carry on an Approved Business under Special Incentive Scheme (Pre-package) - P.U. (A) 113/2006 - Income Tax (Exemption) (No. 12) Order 2006 [P.U. (A) 113/2006]
HK-C14	Computation of statutory income - dividends
HK-C15	Computation of statutory income - interest / royalties
HK-C16	Computation of statutory income - rents
HK-F1	Adjustment of losses for business and partnership
HK-F2	Adjustment of losses for business and partnership which have been granted incentives
HK-J	Income of preceding years not declared
HK-M	Basis year payments to non-residents (withholding tax)
HK-O	Particulars of five company directors
HK-P	Particulars of five major shareholders of the company

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income

(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed

(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

LESS:

2. Amount disregarded due to substantial change in shareholding *(if relevant)*

3. TOTAL (D1 - D2)

ADD:

4. Balancing Allowance

5. Capital Allowance

6. TOTAL (D3 + D4 + D5)

LESS:

7. Claim absorbed in the current year *(amount from B)*

8. **Balance carried forward** (D6 - D7)

HK-PC1A: COMPUTATION OF STATUTORY INCOME FOR PARTNERSHIP

Name

Income Tax No.

Registration No.

Partnership

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Partnership Income

(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed

(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (D1 + D2 + D3)

LESS:

5. Claim absorbed in the current year

(amount from B)

6. **Balance carried forward** (D4 - D5)

HK-PC2 : COMPUTATION OF STATUTORY INCOME FOR PIONEER BUSINESS

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only. Use separate working sheets for each type of promoted activity/product.

APPROVAL UNDER THE PROMOTION OF INVESTMENTS ACT 1986:

APPLICATION FOR INCENTIVE MADE BEFORE 1/1/1991

100% EXEMPTION ON ADJUSTED INCOME

APPLICATION FOR INCENTIVE MADE ON OR AFTER 1/1/1991

100% EXEMPTION ON STATUTORY INCOME

85% EXEMPTION ON STATUTORY INCOME

70% EXEMPTION ON STATUTORY INCOME

TYPE OF PROMOTED ACTIVITY / PRODUCT:

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. Computation of taxable and tax exempt Statutory Income

1. Taxable Statutory Income =

% x (C) =

2. Tax exempt Statutory Income =

% x (C) =

E. Use this Section to compute Value-added Income under section 21c

1. Statutory Income (*amount from C*)

LESS:

2. Inflation-adjusted Base Income
(*Refer to paragraph 21c(2A)(b) for computation*)

3. Value-added Income

Use this section to deduct losses (if any)

F. COMPUTATION OF TAX EXEMPT PIONEER INCOME

1. Amount from item A1 / C / D2 / E3

LESS:

2. Loss under section 21A PIA 1986
(*non-promoted activity / product*)

3. Loss under section 25(2) PIA 1986
(*pioneer loss brought forward and current year
pioneer loss from other pioneer businesses (if any)*)
(*Transfer this amount to item D of Working Sheet HK-F2*)

4. **TAX EXEMPT PIONEER INCOME** (F1 - F2 - F3)

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (G1 + G2 + G3)

LESS:

5. Claim absorbed in the current year
(*amount from B*)

6. **Balance carried forward** (G4 - G5)

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

--	--

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

--	--

C. STATUTORY INCOME (A3 - B)

D. Taxable Statutory Income:

 % x C =

E. Tax exempt balance of Statutory Income:

 % x C =

F. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (F1 + F2 + F3)

LESS:

5. Claim absorbed in the current year
(amount from B)

6. **Balance carried forward** (F4 - F5)

HK-PC4: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED INVESTMENT TAX ALLOWANCE (ITA) INCENTIVE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON INVESTMENT TAX ALLOWANCE (ITA)

1. Balance of ITA brought forward

2. ITA for current year:

	%	x		=	
(qualifying capital expenditure)					

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income

	%	x	C	=	
--	---	---	----------	---	--

F. Investment Tax Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF INVESTMENT TAX ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year <i>(amount from F)</i>	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year <i>(amount from B)</i>	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

HK-PC5: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED SCHEDULE 7A / SCHEDULE 7B / INFRASTRUCTURE ALLOWANCE INCENTIVE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON SCHEDULE 7A / SCHEDULE 7B / INFRASTRUCTURE ALLOWANCE

1. Balance of Allowance brought forward

2. Schedule 7A / Schedule 7B / Infrastructure Allowance for current year:

<table border="1" style="width: 40px; height: 20px;"></table>	%	x	<table border="1" style="width: 150px; height: 20px;"></table>	=	<table border="1" style="width: 100px; height: 20px;"></table>
---	---	---	--	---	--

(qualifying capital expenditure)

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income

<table border="1" style="width: 40px; height: 20px;"></table>	%	x	C	=	<table border="1" style="width: 100px; height: 20px;"></table>
---	---	---	----------	---	--

F. Schedule 7A / Schedule 7B / Infrastructure Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF SCHEDULE 7A/ SCHEDULE 7B /INFRASTRUCTURE ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year (<i>amount from F</i>)	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (<i>amount from B</i>)	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

F. COMPUTATION OF TAX EXEMPT STATUTORY INCOME

- 1(a) Amount of all income from the provision of qualifying services
- 1(b) $F1(a) \times \frac{20}{80} =$
2. Amount of Gross Income from services in Malaysia
3. Amount of Statutory Income from services in Malaysia
4. Tax exempt Statutory Income: $\frac{F1(b)}{F2} \times F3 =$
-

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward
- ADD:**
2. Balancing Allowance
3. Capital Allowance
4. TOTAL (G1 + G2 + G3)
- LESS:**
5. Claim absorbed in the current year
(*amount from B*)
6. **Balance carried forward** (G4 - G5)

HK-PC7:

COMPUTATION OF STATUTORY INCOME FOR SHIPPING BUSINESS CARRIED ON BY A RESIDENT COMPANY

Name

Income Tax No.

 Registration No.

SHIPPING OPERATION - SECTION 54A ITA 1967

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to item B of Working Sheet HK-F2)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

LESS:

D. Brought forward losses from shipping operations
(Restricted to the amount in C)

E. **TAX EXEMPT INCOME** (C - D)

F. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (F1 + F2 + F3)

LESS:

5. Claim absorbed in the current year *(amount from B)*

6. **Balance carried forward** (F4 - F5)

HK-PC8: COMPUTATION OF STATUTORY INCOME FOR SEA AND AIR TRANSPORT BUSINESS CARRIED ON BY A NON-RESIDENT OPERATOR

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

1 COMPUTATION OF STATUTORY INCOME UNDER SUBSECTION 54(3)

1A. (i) Gross Income in foreign currency

(type of foreign currency) *(amount of income)*

(ii) Rate of conversion to Ringgit Malaysia

(refer to Appendix C, if necessary)

(iii) Gross Income derived from Malaysia [1A(i) x 1A(ii)]

1B. Statutory Income

[5% of Gross Income derived from Malaysia in 1A(iii)]

LESS:

1C. Income exempted under Avoidance of Double Taxation Agreement *(if relevant)*

1D. TAXABLE STATUTORY INCOME (1B - 1C)

(Acceptable Certificate can be obtained from the tax authority of the country in which the operator is resident)

Country of residence (use the Country Code in Appendix E)	<input type="text"/>
Date of certificate	<input type="text"/>
Type of foreign currency	<input type="text"/>
Rate of conversion to Ringgit Malaysia (refer to Appendix C, if necessary)	<input type="text"/>

INFORMATION FROM RATIO CERTIFICATE

2A. Income from wherever derived	<input type="text"/>
2B. Adjusted Income / Adjusted Loss (before deducting depreciation)	<input type="text"/>
	<input type="checkbox"/> Enter 'X' if value is negative
2C. Depreciation allowance allowed by the above country's tax authority	<input type="text"/>

COMPUTATION OF WORLD INCOME

Adjusted Income (amount from 2B)	<input type="text"/>
LESS: Depreciation allowance (amount from 2C)	<input type="text"/>
TOTAL	<input type="text"/>
LESS: Refund / Business returns	<input type="text"/>
2D. World Income	<input type="text"/>

2E. Income derived from Malaysia (after deducting refund / business returns)	<input type="text"/>
2F. Gross Income from wherever derived (amount from 2A)	<input type="text"/>
2G. (i) Statutory Income ($2D \times \frac{2E}{2F}$)	<input type="text"/>
(ii) Rate of conversion to Ringgit Malaysia (refer to Appendix C, if necessary)	<input type="text"/>
2H. Statutory Income in Ringgit Malaysia [2G(i) x 2G(ii)]	<input type="text"/>
LESS:	
2J. Income under Avoidance of Double Taxation Agreement	<input type="text"/>
2K. Statutory Income (2H - 2J)	<input type="text"/>
LESS:	
2L. Losses brought forward	<input type="text"/>
2M. Taxable Statutory Income (2K - 2L)	<input type="text"/>

3 COMPUTATION OF ADJUSTED LOSS I (COMPUTED ADJUSTED LOSS IN COUNTRY OF RESIDENCE)

COMPUTATION OF WORLD LOSS

Adjusted Loss
(amount from 2B)

ADD: Depreciation allowance
(amount from 2C)

3D. World Income

3E. Income derived from Malaysia

3F. Gross Income from wherever derived
(amount from 2A)

3G. (i) Adjusted Loss ($3D \times \frac{3E}{3F}$)

(ii) Rate of conversion to Ringgit Malaysia
(refer to Appendix C, if necessary)

3H. Adjusted Loss in Ringgit Malaysia [$3G(i) \times 3G(ii)$]

4 COMPUTATION OF ADJUSTED LOSS II (DEPRECIATION ALLOWANCE EXCEEDING ADJUSTED INCOME IN COUNTRY OF RESIDENCE)

CPMPUTATION OF WORLD LOSS

Depreciation allowance
(amount from 2C)

ADD: Adjusted Income
(amount from 2B)

4D. World Loss

4E. Income derived from Malaysia

4F. Gross Income from wherever derived
(amount from 2A)

4G. (i) Adjusted Loss ($4D \times \frac{4E}{4F}$)

(ii) Rate of conversion to Ringgit Malaysia
(refer to Appendix C, if necessary)

4H. Adjusted Loss in Ringgit Malaysia [$4G(i) \times 4G(ii)$]

HK-PC9: COMPUTATION OF STATUTORY INCOME FOR INSURANCE BUSINESS

Name

Income Tax No.

 Registration No.

Year of Assessment

Business	1	2	3	4	5	6	
	Life Fund	Shareholders' Fund	Life Re-insurance Fund	General Insurance Fund	Inward Re-insurance Fund	Offshore Insurance Fund	TOTAL
Adjusted Income							

(Enter '0' for loss)

ADD:							
Balancing Charge							
LESS:							
– Capital Allowance brought forward							
– Capital Allowance for current year							
– Balancing Allowance for current year							

*(Divide according to the amount of gross premium)
(Restricted to Adjusted Income)*

Statutory Income							
------------------	--	--	--	--	--	--	--

(Enter '0' if no Statutory Income)

Insurance loss brought forward							*
--------------------------------	--	--	--	--	--	--	---

*(Restricted to Statutory Income prior to year of assessment 1995)
(With effect from year of assessment 1995, life insurance business loss is restricted to life fund only)*

LESS:
Loss brought forward *

Subtotal

ADD:
Other Income

Total

LESS:
Current year loss

TOTAL

LESS:

Approved donations

Chargeable Income

Division of Chargeable Income						
Tax rate	8%	25%	25%	25%	5%	5%

Capital Allowance carried forward						
-----------------------------------	--	--	--	--	--	--

Insurance loss carried forward **

Loss carried forward **

Note: (i) Division of Chargeable Income is computed as follows:-

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

(ii) Section 108 account is not applicable to the life fund business [subsection 108(11)].

(iii) Exempt account for inward re-insurance [subsection 60A(2)] and off-shore insurance businesses [subsection 60B(2)] is computed as follows:-

Chargeable Income (after division)	XX
Less: Income tax @ 5%	XX
Exempt income	XX

(iv) Life re-insurance and inward life re-insurance business:-

Both businesses are sources separate from life business and assessed as general business.

Life re-insurance tax rate is 25%.

Inward re-insurance tax rate is 5%.

HK-PC9A: COMPUTATION OF STATUTORY INCOME FOR TAKAFUL BUSINESS

Name

Income Tax No.

 Registration No.

Year of Assessment

Business	1	2	3	4	5	6	TOTAL
	Family Takaful Fund	Shareholders' Fund	Family Re-takaful Fund	General Takaful Fund	Inward Re-takaful Fund	Offshore Takaful Fund	
Adjusted Income							

(Enter '0' for loss)

ADD: Balancing Charge							
LESS: – Capital Allowance brought forward							
– Capital Allowance for current year							
– Balancing Allowance for current year							

*(Divide according to the amount of gross premium)
(Restricted to Adjusted Income)*

Statutory Income							
---------------------	--	--	--	--	--	--	--

(Enter '0' if no Statutory Income)

Takaful loss brought forward							*
---------------------------------	--	--	--	--	--	--	---

(Family takaful business loss is restricted to family fund only)

LESS:
Loss brought forward *

Subtotal

ADD:
Other Income

Total

LESS:
Current year loss

TOTAL

LESS:

Approved donations

Chargeable Income

Division of Chargeable Income						
Tax rate	8%	25%	25%	25%	5%	5%

Capital Allowance carried forward					
-----------------------------------	--	--	--	--	--

Takaful loss carried forward **

Loss carried forward **

Note: (i) (i) Division of Chargeable Income is computed as follows:-

$$\frac{\text{Statutory Income}}{\text{Total Statutory Income}} \times \text{Chargeable Income}$$

(ii) Section 108 account is not applicable to the family takaful business [subsection 108(11)]

(iii) Exempt account for inward re-takaful and off-shore takaful businesses [subsection 60AA(22)] is computed as follows:-

Chargeable Income (after division)	XX
Less: Income tax @ 5%	<u>XX</u>
Exempt income	<u>XX</u>

(iv) Family re-takaful and inward re-takaful businesses:-

Both businesses are sources separate from family takaful business and assessed as general business.

Family re-takaful tax rate is 25%.

Inward re-takaful tax rate is 5%.

HK-PC10: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM ALLOWANCE FOR INCREASED EXPORTS UNDER P.U. (A) 128/1999 - MANUFACTURING COMPANY / COMPANY ENGAGED IN AGRICULTURE

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only.

AGRICULTURE [P.U. (A) 128/1999 & P.U. (A) 309/2003]
 MANUFACTURING [P.U. (A) 128/1999]

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

--	--

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

--	--

C. STATUTORY INCOME (A3 - B)

--	--

D. COMPUTATION OF CLAIM ON ALLOWANCE FOR INCREASED EXPORTS

1. Restriction on Statutory Income: 70% x **C** =

2. Allowance for Increased Exports claimed
(amount from F5 or G4)

3. Allowance for Increased Exports absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION OF ALLOWANCE FOR INCREASED EXPORTS BY A MANUFACTURING COMPANY

1. (a) Sales price of goods <i>(at ex-factory price)</i>		<input type="text"/>
LESS:		
(b) Cost of raw materials		<input type="text"/>
(c) Value added [F1(a) - F1(b)]		<input type="text"/>
(d) Percentage value added ($\frac{F1(c)}{F1(a)} \times 100\%$)		<input type="text"/> %
2. Balance of Allowance for Increased Exports brought forward		<input type="text"/>
3. (a) Value of export for basis period (current)		<input type="text"/>
LESS:		
(b) Value of export for basis period (immediately preceding)		<input type="text"/>
(c) Value of increased export [F3(a) - F3(b)]		<input type="text"/>
4. (a) If F1(d) = 0% to 29%,	Allowance for Increased Exports =	<input type="text" value="NIL"/>
(b) If F1(d) = 30% to 49%,	Allowance for Increased Exports = F3(c) x 10%	<input type="text"/>
(c) If F1(d) = 50% or more,	Allowance for Increased Exports = F3(c) x 15%	<input type="text"/>
5. TOTAL [F2 + F4(a) / F4(b) / F4(c)]		<input type="text"/>
LESS:		
6. Allowance for Increased Exports absorbed <i>(amount from D3)</i>		<input type="text"/>
7. Balance carried forward (F5 - F6)		<input type="text"/>

G COMPUTATION OF ALLOWANCE FOR INCREASED EXPORTS BY A COMPANY ENGAGED IN AGRICULTURE

1.	Balance of Allowance for Increased Exports brought forward	<input type="text"/>
2.	(a) Value of export for basis period (current)	<input type="text"/>
	LESS:	
	(b) Value of export for basis period (immediately preceding)	<input type="text"/>
	(c) Value of increased export [G2(a) - G2(b)]	<input type="text"/>
3.	Current year Allowance for Increased Exports [G2(c) x 10%]	<input type="text"/>
4.	TOTAL (G1 + G3)	<input type="text"/>
	LESS:	
5.	Allowance for Increased Exports absorbed (amount from D3)	<input type="text"/>
6.	Balance carried forward (G4 - G5)	<input type="text"/>

H. ADJUSTMENT OF CAPITAL ALLOWANCE

1.	Balance brought forward	<input type="text"/>
	ADD:	
2.	Balancing Allowance	<input type="text"/>
3.	Capital Allowance	<input type="text"/>
4.	TOTAL (H1 + H2 + H3)	<input type="text"/>
	LESS:	
5.	Claim absorbed in the current year (amount from B)	<input type="text"/>
6.	Balance carried forward (H4 - H5)	<input type="text"/>

HK-PC10A: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS UNDER P.U. (A) 158/2005

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box. Select one only.

SPECIAL INCENTIVE FOR EXPORTS BASED ON:

SIGNIFICANT INCREASE IN EXPORTS

NEW MARKET

EXPORT EXCELLENCE AWARD FOR MERCHANDISE, SERVICES OR BRAND

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

--	--

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F5 / G4 / H4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF SIGNIFICANT INCREASE IN EXPORTS

1. Balance brought forward

2. (a) Value of export for basis period (current)

LESS:

(b) Value of export for basis period (immediately preceding)

(c) Value of increased export [F2(a) - F2(b)]

3. Percentage value added ($\frac{F2(c)}{F2(b)}$ x 100%) %

4. Exemption on Statutory Income:
(if F3 = 50% or more)

x 30% =
[amount from F2(c)]

5. TOTAL (F1 + F4)

LESS:

6. Exemption on Statutory Income absorbed (*amount from D3*)

7. **Balance carried forward** (F5 - F6)

NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.

G. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF EXPORTS FOR NEW MARKET *

1. Balance brought forward

2. Value of exports for new market in the basis period (current):

Name of new country	Value of exports in the basis period (current)
(i)
(ii)
(iii)
Total:	<input type="text"/>

3. Exemption on Statutory Income:

x 50% =
(total from G2)

4. TOTAL (G1 + G3)

LESS:

5. Exemption on Statutory Income absorbed (*amount from D3*)

6. **Balance carried forward** (G4 - G5)

*** NOTE: This claim is granted only once for each new country.**

H. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS BY A COMPANY GIVEN AN EXPORT EXCELLENCE AWARD FOR MERCHANDISE, SERVICES OR BRAND

1. Balance brought forward					<input type="text"/>
2. (a) Value of export for basis period (current)					<input type="text"/>
LESS:					
(b) Value of export for basis period (immediately preceding)					<input type="text"/>
(c) Value of increased export [H2(a) - H2(b)]					<input type="text"/>
3. Exemption on Statutory Income:					
	<input type="text"/>	x	100%	=	<input type="text"/>
	<i>[amount from H2(c)]</i>				
4. TOTAL (H1 + H3)					<input type="text"/>
LESS:					
5. Exemption on Statutory Income absorbed (restricted to the amount in C)					<input type="text"/>
6. Balance carried forward (H4 - H5)					<input type="text"/>

NOTE: The company which has been granted exemption under F and G in the basis period for a year of assessment, shall not be entitled for exemption under H in the same year of assessment.

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward					<input type="text"/>
ADD:					
2. Balancing Allowance					<input type="text"/>
3. Capital Allowance					<input type="text"/>
4. TOTAL (J1 + J2 + J3)					<input type="text"/>
LESS:					
5. Claim absorbed in the current year (amount from B)					<input type="text"/>
6. Balance carried forward (J4 - J5)					<input type="text"/>

HK-PC10B: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORT OF QUALIFYING SERVICES

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS

1.	Balance brought forward				<input type="text"/>
2.	(a) Value of export for basis period (current)				<input type="text"/>
	LESS:				
	(b) Value of export for basis period (immediately preceding)				<input type="text"/>
	(c) Value of increased export [F2(a) - F2(b)]				<input type="text"/>
3.	Exemption on current year Statutory Income:	F2(c) x 50%	=		<input type="text"/>
4.	TOTAL (F1 + F3)				<input type="text"/>
	LESS:				
5.	Exemption on Statutory Income absorbed (amount from D3)				<input type="text"/>
6.	Balance carried forward (F4 - F5)				<input type="text"/>

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1.	Balance brought forward				<input type="text"/>
	ADD:				
2.	Balancing Allowance				<input type="text"/>
3.	Capital Allowance				<input type="text"/>
4.	TOTAL (G1 + G2 + G3)				<input type="text"/>
	LESS:				
5.	Claim absorbed in the current year (amount from B)				<input type="text"/>
6.	Balance carried forward (G4 - G5)				<input type="text"/>

QUALIFYING SERVICES:

[P.U. (A) 57/2002 & P.U.(A) 275/2006]

1. Legal
2. Accounting
3. Architecture
4. Marketing
5. Business consultancy
6. Office services
7. Construction management
8. Building management
9. Plantation management
10. Private health care
11. Private education
12. Publishing services
13. Information technology and communication (ICT) services
14. Engineering services
15. Printing services
16. Local franchise services

HK-PC10C: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORT UNDER P.U. (A) 44/2011 (YEAR OF ASSESSMENT 2010 - 2014) - FOR A COMPANY CARRYING ON ACTIVITIES OF MANUFACTURING MOTOR VEHICLES, AUTOMOBILE COMPONENTS OR PARTS

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F5)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

F. COMPUTATION FOR EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS

1. (a) Sales price of products <i>(at ex-factory price)</i>	<input type="text"/>		
LESS:			
(b) Cost of raw materials	<input type="text"/>		
(c) Value added [F1(a) - F1(b)]	<input type="text"/>		
(d) Percentage value added ($\frac{F1(c)}{F1(a)}$ x 100%)	<input type="text"/>	%	
2. Balance of exemption on Statutory Income brought forward			<input type="text"/>
3. (a) Value of export for basis period (current)	<input type="text"/>		
LESS:			
(b) Value of export for basis period (immediately preceding)	<input type="text"/>		
(c) Value of increased export [F3(a) - F3(b)]	<input type="text"/>		
4. Exemption on current year Statutory Income:			
(a) If F1(d) = 30% to 49%,	<input type="text"/>	x 30% =	<input type="text"/>
	<i>[amount from F3(c)]</i>		
(b) If F1(d) = 50% or more,	<input type="text"/>	x 50% =	<input type="text"/>
	<i>[amount from F3(c)]</i>		
5. TOTAL [F2 + F4(a) / F4(b)]			<input type="text"/>
LESS:			
6. Exemption on Statutory Income absorbed <i>(amount from D3)</i>			<input type="text"/>
7. Balance carried forward (F5 - F6)			<input type="text"/>

G. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (G1 + G2 + G3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year <i>(amount from B)</i>	<input type="text"/>
6. Balance carried forward (G4 - G5)	<input type="text"/>

HK-PC11: COMPUTATION OF STATUTORY INCOME FOR A COMPANY ENTITLED TO CLAIM EXEMPTION OF INCOME ON VALUE OF INCREASED EXPORTS - MALAYSIAN INTERNATIONAL TRADING COMPANY

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

D. COMPUTATION OF CLAIM FOR EXEMPTION OF INCOME

1. Restriction on Statutory Income: $70\% \times C =$

2. Exemption on Statutory Income claimed
(amount from F4)

3. Exemption on Statutory Income absorbed
(D1 or D2, whichever is lower)

E. TAXABLE STATUTORY INCOME (C - D3)

HK-PC12: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH HAS BEEN GRANTED INDUSTRIAL ADJUSTMENT ALLOWANCE

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

B. COMPUTATION OF CLAIM FOR INDUSTRIAL ADJUSTMENT ALLOWANCE (IAA)

1. IAA brought forward

2. IAA for current year:

% x

 =

(qualifying capital expenditure)

3. TOTAL (B1 + B2)

C. Industrial Adjustment Allowance absorbed
(amount A or B3, whichever is lower)

D. Balance of adjusted income (A - C)

ADD:

E. Balancing Charge

F. TOTAL (D + E)

LESS:

G. Capital Allowance absorbed
(Restricted to the amount in F)

H. STATUTORY INCOME (F - G)

J. ADJUSTMENT OF INDUSTRIAL ADJUSTMENT ALLOWANCE

1. **INDUSTRIAL ADJUSTMENT ALLOWANCE**

ADD:

2. Current year claim

3. TOTAL (J1 + J2)

LESS:

4. Claim absorbed in the current year
(*amount from C*)

5. **Balance carried forward** (J3 - J4)

K. ADJUSTMENT OF CAPITAL ALLOWANCE

1. **INDUSTRIAL ADJUSTMENT ALLOWANCE**

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (K1 + K2 + K3)

LESS:

5. Claim absorbed in the current year
(*amount from G*)

6. **Balance carried forward** (K4 - K5)

HK-PC13: COMPUTATION OF STATUTORY INCOME FOR A REGIONAL DISTRIBUTION CENTRE COMPANY / INTERNATIONAL PROCUREMENT CENTRE COMPANY

Name

Income Tax No.

 Registration No.

Enter 'X' in the relevant box.

- DIRECT EXPORT SALES
- DROP SHIPMENT EXPORT SALES
- LOCAL SALES

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ *Enter 'X' in the relevant box*

Type of Business

 Business Code

- A. 1. Adjusted Business Income**
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)
- ADD:**
2. Balancing Charge
3. TOTAL (A1 + A2)
- LESS:**
- B. Capital Allowance absorbed**
(Restricted to the amount in A3)
- C. STATUTORY INCOME (A3 - B)**
- LESS:**
- D. Tax exempt Statutory Income**
(amount from F4 / G6 / H7)
- E. TAXABLE STATUTORY INCOME (C - D)**

F. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DIRECT EXPORT SALES

- 1. Value of direct export sales
- 2. Annual value of sales from qualifying activities
- 3. Statutory Income from qualifying activities
- 4. Exempted Statutory Income: $\frac{F1}{F2} \times F3 =$

G. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF DROP SHIPMENT EXPORT SALES

- 1. Statutory Income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5.

$\frac{30}{50} \times G4 =$
OR
 Value of drop shipment export sales (G3)
whichever is lower

 *
- 6. Exempted Statutory Income: $\frac{G5^*}{G2} \times G1 =$

H. COMPUTATION FOR EXEMPTION OF INCOME FROM QUALIFYING ACTIVITIES IN RESPECT OF LOCAL SALES

- 1. Statutory Income from qualifying activities
- 2. Annual value of sales from qualifying activities
- 3. Value of drop shipment export sales
- 4. Value of direct export sales
- 5. Value of local sales

6. (a) $\frac{30}{50} \times H4 =$

OR
Value of drop shipment export sales (H3)
whichever is lower

*

(b) $\frac{20}{80} \times [H4 + H6(a) *] =$

OR
Value of local sales (H5)
whichever is lower

**

7. Exempted Statutory Income: $\frac{H6(b) **}{H2} \times H1 =$

J. ADJUSTMENT OF CAPITAL ALLOWANCE

- 1. Balance brought forward
- ADD:**
- 2. Balancing Allowance
- 3. Capital Allowance
- 4. TOTAL (J1 + J2 + J3)
- LESS:**
- 5. Claim absorbed in the current year
(amount from B)
- 6. Balance carried forward (J4 - J5)

HK-PC14: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE-PACKAGE) - P.U. (A) 112/2006

Name

Income Tax No.

Registration No.

Business 1 2 3 4 5

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. **STATUTORY INCOME** (A3 - B)

D. COMPUTATION OF TAX EXEMPT STATUTORY INCOME

1. Statutory Income *(amount from C)* x % =

LESS:

2. Current year adjusted loss
(other than pioneer business and approved business)

3. Adjusted loss not absorbed and current year adjusted loss
(pioneer business and approved business)
(Transfer this amount to item D of Working Sheet HK-F2)

4. **TAX EXEMPT STATUTORY INCOME** (D1 - D2 - D3)

E ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward

ADD:

2. Balancing Allowance

3. Capital Allowance

4. TOTAL (E1 + E2 + E3)

LESS:

5. Claim absorbed in the current year (*amount from B*)

6. **Balance carried forward** (E4 - E5)

HK-PC15: COMPUTATION OF STATUTORY INCOME FOR A COMPANY WHICH CARRY ON AN APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME (PRE-PACKAGE) - P.U. (A) 113/2006

Name

Income Tax No.

Registration No.

Business 1 2 3 4 5

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

Business Code

A. 1. Adjusted Business Income
(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)

ADD:

2. Balancing Charge

3. TOTAL (A1 + A2)

LESS:

B. Capital Allowance absorbed
(Restricted to the amount in A3)

C. STATUTORY INCOME (A3 - B)

LESS:

D. COMPUTATION OF CLAIM ON ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME

1. Balance of Allowance brought forward

2. Current year Allowance:
 % x =
(qualifying capital expenditure)

3. TOTAL (D1 + D2)

E. Restriction on Statutory Income 70% x **C** =

F. Allowance absorbed
(D3 or E, whichever is lower)

G. TAXABLE STATUTORY INCOME (C - F)

H. ADJUSTMENT OF ALLOWANCE FOR APPROVED BUSINESS UNDER SPECIAL INCENTIVE SCHEME

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year claim	<input type="text"/>
3. TOTAL (H1 + H2)	<input type="text"/>
LESS:	
4. Claim absorbed in the current year (<i>amount from F</i>)	<input type="text"/>
5. Balance carried forward (H3 - H4)	<input type="text"/>

J. ADJUSTMENT OF CAPITAL ALLOWANCE

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance	<input type="text"/>
3. Capital Allowance	<input type="text"/>
4. TOTAL (J1 + J2 + J3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (<i>amount from B</i>)	<input type="text"/>
6. Balance carried forward (J4 - J5)	<input type="text"/>

A. Computation of Withholding Tax in respect of Life Fund

(i) Withholding tax on participant (individual)

$$= \text{Participant's share of profit (individual)} \times \frac{\text{Taxable net investment income}}{\text{Net investment income (including tax exempt dividend)}} \times 8\%$$

(ii) Withholding tax on participant (non-resident company)

$$= \text{Participant's share of profit (non-resident company)} \times \frac{\text{Taxable net investment income}}{\text{Net investment income (including tax exempt dividend)}} \times 25\%$$

Note: Participant's share of profit for individual and non-resident company must be separately computed.

B. Computation of Withholding Tax in respect of General Fund

(i) Withholding tax on participant (individual)

$$= \text{Participant's share of profit (individual)} \times \frac{\text{Taxable net investment income}}{\text{Surplus from general fund or group policy (from audited accounts)}} \times 8\%$$

(ii) Withholding tax on participant (non-resident company)

$$= \text{Participant's share of profit (non-resident company)} \times \frac{\text{Taxable net investment income}}{\text{Surplus from general fund or group policy (from audited accounts)}} \times 25\%$$

Note: Participant's share of profit for individual and non-resident company must be separately computed.

HK-P: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF THE COMPANY

Name																														
Income Tax No.												Registration No.																		

Year of Assessment

A. Shareholder's Name																															
B. Address																															
	Postcode											Town																			
	State																														
C. Identification / passport / registration no.																															
D. Income tax no.																															
E. Country of origin																															
F. Direct shareholding (%)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> </tr> </table>																														
G. Shareholding through other entities (%)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> </tr> </table>																														

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	Postcode											Town																			
	State																														
C. Identification / passport / registration no.																															
D. Income tax no.																															
E. Country of origin																															
F. Direct shareholding (%)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> </tr> </table>																														
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APPENDIX A1: COMPUTATION OF ADJUSTED INCOME FOR BUSINESS

Name

Income Tax No.

 Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business

 Business Code

Item	Amount
------	--------

	+	-
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		

LESS: SEPARATION OF INCOME BY CLASS

Dividend income	
Rental income	
Royalty income	
Interest income	
Other income	

B. TOTAL NON-BUSINESS INCOME

C. TOTAL BUSINESS INCOME (A - B)

D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

TOTAL

2. Surplus recovered expenditure (mining)	
3. TOTAL (D1 + D2)	

LESS:

4. Non-taxable gains/income entered in the profit or loss account:

APPENDIX A2:

**COMPUTATION OF ADJUSTED INCOME
FOR LIFE INSURANCE BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	Life Fund	Shareholders' Fund
A. Gross investment income:		
(i) Dividend income	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
(ii) Interest income	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
(iii) Rental income	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
(iv) Other income	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
B. Gross proceeds from the realization of investments or rights	<input style="width: 95%; height: 35px;" type="text"/>	<input style="width: 95%; height: 35px;" type="text"/>
C. TOTAL (A + B)	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
ADD:		
D. Actuarial surplus transferred to shareholders' fund	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
E. TOTAL GROSS INCOME	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
	(amount C)	(C + D)
LESS:		
F. Cost of acquiring and realizing those investments or rights in item B	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
G. TOTAL (E - F)	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
LESS:		
H. Actuarial deficit transferred to life fund (if relevant)	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
I. ADJUSTED INCOME / (ADJUSTED LOSS)	<input style="width: 95%; height: 25px;" type="text"/>	<input style="width: 95%; height: 25px;" type="text"/>
	(amount G)	(G - H)

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9 to determine the statutory income.

APPENDIX A2A:

**COMPUTATION OF ADJUSTED INCOME
FOR FAMILY TAKAFUL BUSINESS**

Name

Income Tax No.

 Registration No.

Year of Assessment

	Family Takaful Fund
A. Gross investment income:	
(i) Dividend income	<table border="1" style="width: 100%; height: 25px;"></table>
(ii) Interest income	<table border="1" style="width: 100%; height: 25px;"></table>
(iii) Rental income	<table border="1" style="width: 100%; height: 25px;"></table>
(iv) Other income	<table border="1" style="width: 100%; height: 25px;"></table>
B. Gross proceeds from the realization of investments or rights	<table border="1" style="width: 100%; height: 40px;"></table>
C. TOTAL (A + B)	<table border="1" style="width: 100%; height: 25px;"></table>
LESS:	
D. Cost of acquiring and realizing those investments or rights in item B	<table border="1" style="width: 100%; height: 25px;"></table>
E. Share of profits distributed / credited to the participant	<table border="1" style="width: 100%; height: 25px;"></table>
F. Share of profits distributed / credited to the shareholders' fund	<table border="1" style="width: 100%; height: 25px;"></table>
G. TOTAL (D + E + F)	<table border="1" style="width: 100%; height: 25px;"></table>
H. ADJUSTED INCOME (C - G) / (ADJUSTED LOSS) (G - C)	<table border="1" style="width: 100%; height: 25px;"></table>

Note: Payment of wakalah fee to the shareholders' fund is not allowed as a deduction from the family takaful fund.

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

- Note:** (i) Computation of reserve fund for unexpired risks [subsection 60(9)]
- (a) 25% of the adjusted premium in respect of marine, aviation and transit policies, where the adjusted premium is as follows:
 Gross premiums first receivable
Less: Re-insurance premiums payable; and
- (b) an amount calculated based on the method of computation as determined by the relevant authority regulating the insurance industry in respect of other general policies [refer to paragraph 60(9)(b) of ITA 1967]
- (ii) For non-resident insurance business [subsection 60(6)]:
- (a) Premiums, recoveries and expenses refer to Malaysian general policies.
- (b) Any other gross income derived from Malaysia (including gross income from investments, wherever made).
- (c) Allowable portion of head office expenses is computed as follows:
- $$\frac{\text{Gross premiums receivable for Malaysian general policies}}{\text{Total gross premiums receivable for all general policies}} \times \text{head office expenses}$$
- (d) Computation of reserve fund for unexpired risks relating to any Malaysian general policies is the same as note (i) above.
- (iii) A non-resident insurer may elect that no deduction shall be made in respect of re-insurance premiums payable and any recoveries under re-insurance contracts shall be disregarded [proviso to subsection 60(7)]. This election shall be irrevocable.

APPENDIX A3A:

**COMPUTATION OF ADJUSTED INCOME
FOR GENERAL TAKAFUL BUSINESS**

Name

Income Tax No.

Registration No.

Year of Assessment

	General Takaful	Inward Re-takaful	Family Re-takaful	Offshore Takaful
A. Gross premiums receivable <i>Less:</i> Premiums returned Wakalah fee				
B. Commissions receivable				
C. Investment income				
D. Gross proceeds from the realization of investments or rights				
E. Amounts recoverable under re-takaful contracts				
F. Balance of reserve fund for unexpired risks brought forward				
G. TOTAL GROSS INCOME (A + B + C + D + E + F)				
LESS:				
H. Fee other than wakalah fee attributable to the shareholders' fund				
I. Claims incurred				
J. Re-takaful premiums payable (100% if in Malaysia, 95% if outside Malaysia)				
K. Commissions payable				
L. Discounts allowed				
M. Cost of acquiring and realizing those investments or rights in item D				
N. Balance of reserve fund for unexpired risks carried forward				
O. Share of profits distributed / credited to the participant				
P. Share of profits distributed / credited to the shareholders' fund				
Q. TOTAL DEDUCTION (H to Q)				
R. ADJUSTED INCOME / (ADJUSTED LOSS) [(G - O) or (O - G)]				

Proceed with the computation by transferring the amount of adjusted income to Working Sheet HK-PC9A to determine the statutory income.

- Nota:** (i) Computation of reserve fund for unexpired risks [subsection 60AA(24)]
- (a) 25% of the adjusted premium in respect of marine, aviation and transit policies, where the adjusted premium is as follows:
 Gross premiums first receivable
Less: Re-takaful premiums payable; and
- (b) an amount calculated based on the method of computation as determined by the relevant authority regulating the takaful industry in respect of other general policies [refer to paragraph 60AA(24)(b) of ITA 1967]
- (ii) For non-resident takaful business [subsection 60AA(8)]:
- (a) Premiums, recoveries and expenses refer to Malaysian general policies.
- (b) Any other gross income derived from Malaysia (including gross income from investments, wherever made).
- (c) Allowable portion of head office expenses is computed as follows:
- $$\frac{\text{Gross premiums receivable for Malaysian general policies}}{\text{Total gross premiums receivable for all general policies}} \times \text{head office expenses}$$
- (d) Computation of reserve fund for unexpired risks relating to any Malaysian general policies is the same as note (i) above.
- (iii) A non-resident operator may elect that no deduction shall be made in respect of re-takaful premiums payable and any recoveries under re-takaful contracts shall be disregarded [proviso to subsection 60AA(12)]. This election shall be irrevocable.

APPENDIX A4: COMPUTATION OF TAKAFUL SHAREHOLDERS' FUND

Name

Income Tax No.

Reference No.

Year of Assessment

A. Gross investment income:

- (i) Dividend income
- (ii) Interest income
- (iii) Rental income
- (iv) Other income

B. Gross proceeds from the realization of investments or rights

C. Wakalah fee or other fees receivable family, general, inward, re-takaful, offshore or family re-takaful fund

D. Qard recovered from family fund

E. Profits from investments distributed or credited from family fund

F. Profits distributed or credited from general fund or family re-takaful fund

G. Total (A to F)

LESS:

H. Cost of acquiring and realizing those investments or rights in item B

I. Qard incurred in connection with family fund

J. Management expenses incurred in connection with family and general takaful businesses

K. TOTAL (H + I + J)

L. TAKAFUL SHAREHOLDERS' FUND (G - K)

APPENDIX B2: SECTION 110 TAX DEDUCTION (OTHERS)

Name

Income Tax No.

 Registration No.

Year of Assessment

- A.** List out: interest/royalty income pursuant to the provision under section 109 of ITA 1967;
 income listed under section 109B of the same Act;
 income from trust as per CP30A
 other relevant income.

(Note - * Income Code: 3 = interest, 5 = royalty, 6 = section 4A income
 7 = income from trust (excluding Real Estate Investment Trust / Property Trust Fund)
 8 = other relevant income)

No.	Code*	Name of Taxpayer/ Trust	Gross Income (RM)	Tax Deducted		Date of Payment	Receipt No.
				RM	sen		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
TOTAL							

(Z)

B. Total tax deducted/set-off claimed under section 110

C. Total gross interest income (income code = 3)

D. Total gross royalty income (income code = 5)

E. Total gross section 4A income (income code = 6)

F. Total gross income from trust (income code = 7)

G. Total gross of other income (income code = 8)

APPENDIX B4: CLAIM FOR SECTION 133 TAX RELIEF - INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT

Name

Income Tax No.

 Registration No.

Year of Assessment

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust 8 = other relevant income)

No.	Code *	Gross Income	Tax Deducted in the Foreign Country
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total			

(X)

(Y)

Y/2 =

(Z)

Relief due is either amount **Z** or amount **U**, where amount **U** is computed using the following formula:

$\frac{\text{Total X}}{\text{Total Income from all sources}}$	x	Tax chargeable before relief	=	U
---	---	---------------------------------	---	----------

B. Relief claimed (**U** or **Z**, whichever is lower)

C. Total gross dividend income (income code = 2)
(Transfer this amount to Working Sheet HK-C14)

D. Total gross interest income (income code = 3)
(Transfer this amount to Working Sheet HK-C15)

E. Total gross royalty income (income code = 5)
(Transfer this amount to Working Sheet HK-C15)

F. Total gross section 4A income (income code = 6)

G. Total gross income from trust (income code = 7)

H. Total gross of other income (income code = 8)

- Note:**
1. Use the foreign currency exchange rate provided in Appendix C if the rate as at the time the income is paid or credited is not available.
 2. If entitled to a refund, submit this Appendix together with relevant documents pertaining to the tax deducted in the foreign country.
 3. No claim for section 133 relief is available to Operational Headquarters Company.
 4. Refer to Public Ruling No. 11/2011 as a guide.

APPENDIX C

APPENDIX C: FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)

YEAR OF ASSESSMENT	\$1 AUST.	1 DINAR BAHRAIN	\$1 BRUNEI	\$1 CANADA	1 RENMINBI CHINA	1 RIYAL ARAB SAUDI	1 RAND S.AFRICA	1 KRONE NORWAY	\$1 HK	1 RUPEE INDIA	1 RUPIAH INDONESIA	1 YEN JAPAN
2004	2.8277	10.0822	2.2708	2.9533	0.4637	1.0234	0.5978	0.5701	0.4927	0.0847	0.0004	0.0354
2005	2.9161	10.0891	2.2967	3.1529	0.4669	1.0199	0.6013	0.5955	0.4918	0.0869	0.0004	0.0348
2006	2.7885	9.8261	2.3305	3.2648	0.4646	0.9877	0.5522	0.5777	0.4772	0.0820	0.0004	0.0318
2007	2.9084	9.1412	2.3038	3.2396	0.4563	0.9265	0.4926	0.5932	0.4450	0.0844	0.0004	0.0295
2008	2.8526	8.8466	2.3768	3.1665	0.4846	0.8972	0.4116	0.6025	0.4322	0.0781	0.0003	0.0326
2009	2.8085	9.3478	2.4470	3.1239	0.5210	0.9490	0.4259	0.5672	0.4591	0.0739	0.0003	0.0381
2010	2.9890	8.5417	2.3859	3.1585	0.4807	0.8678	0.4444	0.5394	0.4189	0.0716	0.0004	0.0371
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388
2012	3.2288	8.1935	2.4958	3.1207	0.4944	0.8318	0.3810	0.5361	0.4021	0.0586	0.0003	0.0391
2013	3.0765	8.3509	2.5418	3.0881	0.5171	0.8478	0.3308	0.5410	0.4099	0.0545	0.0003	0.0326
2014	2.9813	8.6715	2.6082	2.9449	0.5365	0.8810	0.3048	0.5263	0.4262	0.0514	0.0003	0.0313
2015	2.9582	10.3506	2.8638	3.0824	0.6267	1.0504	0.3096	0.4887	0.5082	0.0614	0.0003	0.0325

YEAR OF ASSESSMENT	1 WON SOUTH KOREA	\$1 NEW ZEALAND	1 RUPEE PAKISTAN	1 PESO PHIL.	\$1 S'PORE	1 RUPEE SRI LANKA	1 FRANC SWITZERLAND	\$1 TAIWAN	BAHT THAI	£1 UK	\$1 USA	1 EURO
2004	0.0033	2.5495	0.0658	0.0685	2.2708	0.0379	3.0925	0.1150	0.0953	7.0348	3.8000	4.7725
2005	0.0037	2.6947	0.0642	0.0694	2.2969	0.0381	3.0796	0.1191	0.0951	6.9664	3.8034	4.7666
2006	0.0038	2.4063	0.0614	0.0722	2.3306	0.0356	2.9553	0.1139	0.0976	6.8176	3.7043	4.6479
2007	0.0037	2.5534	0.0571	0.0754	2.3040	0.0314	2.8937	0.1057	0.1007	6.9464	3.4721	4.7529
2008	0.0031	2.3904	0.0480	0.0758	2.3773	0.0310	3.1077	0.1067	0.1009	6.2176	3.3657	4.9339
2009	0.0028	2.2521	0.0437	0.0748	2.4471	0.0310	3.2813	0.1077	0.1036	5.5655	3.5590	4.9538
2010	0.0028	2.3449	0.0382	0.0721	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961
2012	0.0028	2.5257	0.0334	0.0739	2.4959	0.0245	3.3259	0.1055	0.1004	4.9417	3.1196	4.0092
2013	0.0029	2.6073	0.0313	0.0749	2.5419	0.0246	3.4307	0.1071	0.1035	4.9741	3.1796	4.2206
2014	0.0031	2.7441	0.0326	0.5365	2.6000	0.0253	3.6159	0.1090	0.1013	5.3927	3.3045	4.4521
2015	0.0037	2.7488	0.0383	0.0865	2.8638	0.0290	4.0922	0.1239	0.1150	6.0266	3.9399	4.3736

FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)

YEAR OF ASSESSMENT	1 DINAR KUWAIT	1 PESO ARGENTINA	1 PESO MEXICO	1 REAL BRAZIL	1 KYAT MYANMAR	1 KRONE DENMARK	1 RIAL IRAN	1 PAUN LEBANON	1 TAKA BANGLADESH	1 KRONE SWEDEN	1 DONG VIETNAM	1 NEW LIRA TURKEY
2008	12.5130	1.0552	0.3011	1.8439	0.5225	0.6592	0.0003	0.0022	0.0491	0.5145	0.0002	2.5792
2009	12.3469	0.9479	0.2614	1.7795	0.5531	0.6653	0.0004	0.0024	0.0518	0.4668	0.0002	2.2737
2010	11.3506	0.8245	0.2549	1.8319	0.5057	0.5804	0.0003	0.0022	0.0468	0.4523	0.0002	2.1436
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329
2012	11.1385	0.6810	0.2349	1.5886	0.1250	0.5386	0.0003	0.0021	0.0381	0.4605	0.0001	1.7171
2013	11.2009	0.5785	0.2470	1.4643	0.0034	0.5659	0.0002	0.0021	0.0406	0.4879	0.0001	1.6592
2014	11.6104	0.4046	0.2462	1.3952	0.0034	0.5893	0.0001	0.0022	0.0426	0.4835	0.0002	1.4969
2015	13.0882	0.4238	0.2458	1.1838	0.0034	0.5864	0.0001	0.0026	0.0506	0.4672	0.0002	1.4360

YEAR OF ASSESSMENT	1 DIRHAM U.A.E.	1 PESO CHILE	1 RIYAL QATAR	1 SHEKEL ISRAEL	1 NAIRA NIGERIA	1 RUBLE RUSSIA
2008	0.9074	0.0064	0.9157	0.9875		
2009	0.9595	0.0063	0.9680	0.8979	0.0238	0.1114
2010	0.8768	0.0063	0.8850	0.8538	0.0216	0.1062
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042
2012	0.8410	0.0064	0.8484	0.8065	0.0196	0.0995
2013	0.8571	0.0063	0.8648	0.8578	0.0200	0.0988
2014	0.8901	0.0057	0.8979	0.8809	0.0100	0.0866
2015	1.0620	0.0060	1.0714	1.0041	0.0199	0.0642

APPENDIX D:

CLAIM CODES

1. Special Deduction and Other Claims

Code	Type of Claim	Reference
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees	Paragraph 34(6)(e) ITA 1967 (Amended with effect from Year of Assessment 2008)
102	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka	Paragraph 34(6)(f) ITA 1967
103	Provision of library facilities or contributions to libraries not exceeding RM100,000	Paragraph 34(6)(g) ITA 1967
104	Provision of services, public amenities and contributions to approved charity/community projects	Paragraph 34(6)(h) ITA 1967
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit	Paragraph 34(6)(i) ITA 1967
106	Establishment and management of approved musical or cultural groups	Paragraph 34(6)(j) ITA 1967
107	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> – not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity – not exceeding RM500,000 in aggregate 	Paragraph 34(6)(k) ITA 1967
108	Provision of scholarship to a student receiving full-time instruction leading to an award of diploma/degree (including Masters/Doctorate)	Paragraph 34(6)(l) ITA 1967
109	Capital expenditure incurred in obtaining accreditation for a laboratory or as a certification body	Paragraph 34(6)(m) ITA 1967
110	Revenue expenditure on scientific research directly undertaken and related to the business	Subsection 34(7) ITA 1967
111	Incorporation expenses	P.U. (A) 475/2003 & P.U. (A) 472/2005 [P.U. (A) 134/1974 is revoked]
112	Cost of acquisition of proprietary rights	P.U. (A) 63/2002 [P.U. (A) 127/1999 is revoked]
113	Corporate debt restructuring expenditure	P.U. (A) 49/2000, P.U. (A) 294/2001 & P.U. (A) 306/2002
114	Information technology-related expenditure	P.U. (A) 51/2000
115	Pre-commencement of business training expenses incurred within one year prior to the commencement of business	P.U. (A) 160/1996
116	Contribution to an approved benevolent fund/trust account in respect of individuals suffering from serious diseases	Subsection 44(6) ITA 1967
117	Provision of practical training in Malaysia to resident individuals who are not own employees	Paragraph 34(6)(n) ITA 1967
118	Promotion of exports - registration of patents, trademarks and product licensing overseas	P.U. (A) 116/2002 & P.U. (A) 355/2002 (Revoked with effect from Y/A 2006)
119	Implementation of RosettaNet	P.U. (A) 316/2002 & P.U.(A) 8/2004 [Revoked with effect from Y/A 2012 under P.U. (A) 405/2011]
120	Investment in a venture company	Paragraph 33(1)(d) ITA 1967 & P.U. (A) 76/2005 [P.U. (A) 212/2001 is revoked]
121	Deduction for gifts of new personal computers to employees	P.U. (A) 504/2000 (Year of Assessment 2001 until 2003)
	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees	P.U. (A) 192/2008 (Year of Assessment 2008 until 2010)
122	Cost of developing website	P.U. (A) 101/2003
123	Investment in an approved food production project	P.U. (A) 81/2001
124	Cost on acquisition of a foreign owned company	P.U. (A) 310/2003, P.U. (A) 81/2008 & P.U. (A) 218/2013
125	Investment in a project of commercialisation of research and development findings	P.U. (A) 269/2005

Code	Type of Claim	Reference
126	Promotion of exports - hotel accomodation and sustenance provided to potential importers	P.U. (A) 117/2002
127	Expenditure on issuance of Islamic securities / Cost of issuance of Islamic securities	P.U. (A) 320/2005, P.U. (A) 6/2007, P.U. (A) 176/2007, P.U. (A) 420/2009, P.U. (A) 296/2010 & P.U. (A) 355/2011
128	Expenditure on issuance of asset backed securities	P.U. (A) 321/2005
129	Expenditure on issuance of Islamic securities pursuant to Istisna' principle	P.U. (A) 322/2005
130	Cash contribution and sponsor of a cultural or arts show held in Federal Territory Kuala Lumpur	P.U. (A) 380/2005
131	Investment in an approved food production project	P.U. (A) 55/2006 & P.U. (A) 167/2011
132	Audit expenditure	P.U. (A) 129/2006
133	Expenditure incurred for the development and compliance of new courses by private higher education institutions	P.U. (A) 184/2006
134	Expenditure for establishment of an Islamic stock broking business	P.U. (A) 65/2007 & P.U. (A) 401/2009
135	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia	Paragraph 34(6)(o) ITA 1967
136	Expenditure incurred on the provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister	Paragraph 34(6)(ha) ITA 1967
137	Deduction for investment in a Bionexus status company	P.U. (A) 373/2007
138	Deduction for cost of spectrum assignment	P.U. (A) 447/2007
139	Deduction for cost of obtaining Chain of Custody Certification from Malaysian Timber Certification Council	P.U. (A) 42/2008
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009 & P.U. (A) 226/2009
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project	P.U. (A) 417/2009 & P.U. (A) 294/2010
143	Deduction for cost of preparation of corporate knowledge-based master plan	P.U. (A) 419/2009 & P.U. (A) 295/2010
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009 (Years of Assessment 2010 until 2014)
145	Deduction for contribution to retirement fund in relation to a member of the public service (of pensionable status) seconded with approval by the Public Service Department to serve in a company	P.U. (A) 31/2010
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011
147	Deduction for payment of premium to Malaysia Deposit Insurance Corporation	P.U. (A) 131/2013 [P.U. (A) 379/2011 is revoked]
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012
149	Deduction for expenditure to obtain the 1-InnoCERT certification	P.U. (A) 109/2012
150	Deduction for promotion of international or private school	P.U. (A) 110/2012
151	Deduction for pre-commencement expenses in relation to Refinery and Petrochemical Integrated Development	P.U. (A) 43/2013
152	Deduction for investment in a project of commercialisation of research and development findings	P.U. (A) 51/2013
153	Deduction for expenditure on issuance of retail debenture and retail sukuk	P.U. (A) 71/2013 & P.U. (A) 142/2013 (Years of Assessment 2012 until 2015)
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects	P.U. (A) 89/2013

Code	Type of Claim	Reference
155	Deduction for training costs under Skim Latihan 1Malaysia for unemployed graduates	P.U. (A) 260/2013 & P.U. (A) 53/2015
156	Deduction for relocation costs for Tun Razak Exchange Marquee Status Company	P.U. (A) 30/2013 (With effect from Year of Assessment 2014)
157	Deduction for expenses in relation to secretarial fee and tax filing fee	P.U. (A) 336/2014

2. Further Deduction

Code	Type of Claim	Reference
201	Premiums paid for the import of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 72/1982 [Revoked with effect from Y/A 2016 under P.U. (A) 220/2012]
202	Remuneration of disabled employees	P.U. (A) 73/1982
203	Expenditure on approved training of employees for companies in manufacturing, non-manufacturing sector, hotel or tour operating business	P.U. (A) 61/1992 & P.U. (A) 111/1995
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 79/1995 [Revoked with effect from Y/A 2016 under P.U. (A) 219/2012]
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)	P.U. (A) 422/1990 & P.U. (A) 54/2013 [Revoked with effect from Y/A 2016 under P.U. (A) 218/2012]
206	Overseas expenses for promotion of tourism	P.U. (A) 412/1991 & P.U.(A) 263/2003
207	Expenditure incurred for participating in an approved international trade fair held in Malaysia for promotion of exports	P.U. (A) 361/1991
208	Premiums paid on export credit insurance taken with Malaysia Export Credit Insurance Berhad	P.U. (A) 526/1985
209	Advertising expenditure on Malaysian brand name goods	P.U. (A) 62/2002 & P.U. (A) 171/2002 [P.U. (A) 129/99 is revoked]
210	Promotion of exports	Section 41 PIA 1986
211	Promotion of export of services	P.U. (A) 193/999, P.U.(A) 262/2003 & P.U. (A) 271/2005
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia	P.U. (A) 50/2000
213	Promotion of export of services	P.U.(A) 114/2002 & P.U. (A) 272/2005
214	Promotion of exports	P.U.(A) 115/2002
215	Promotion of export of higher education	P.U.(A) 185/2001 & P.U.(A) 261/2003
216	Deduction for promotion of Malaysia International Islamic Financial Centre	P.U.(A) 307/2008, P.U. (A) 416/2009 & P.U. (A) 293/2010 (Years of Assessment 2008 until 2015)
217	Deduction for expenses relating to remuneration of employee	P.U. (A) 110/2009
218	Deduction for cost of training for employees	P.U. (A) 261/2009 (Years of Assessment 2009 until 2012)
219	Deduction for premium for export credit insurance based on takaful concept	P.U. (A) 428/2010 (With effect from Year of Assessment 2011)
220	Deduction for participation in an approved career fair	P.U. (A) 129/2012 (Years of Assessment 2012 until 2016)
221	Deduction for the provision of child care centre	P.U. (A) 15/2013 (With effect from Year of Assessment 2013)
223	Deduction for expenditure in relation to minimum wages	P.U. (A) 206/2014 (With effect from Year of Assessment 2014)
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax	P.U. (A) 334/2014 (Years of Assessment 2014 & 2015)

3. Double Deduction

Code	Type of Claim	Reference
301	Revenue expenditure incurred on approved research	Section 34A ITA 1967
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute/company, a research and development company or contract research and development company	Section 34B ITA 1967
303	Expenditure on approved training of employees for manufacturing companies which have not commenced business; and approved training of handicapped persons who are not employees of the company	P.U. (A) 61/1992 & P.U. (A) 111/1995
306	Promotion of export of professional services	P.U. (A) 124/2003 & P.U. (A) 270/2005
307	Professional fees incurred in packaging design	P.U. (A) 170/2001
308	Expenditure incurred for the purpose of obtaining certification for recognized quality systems and standards, and <i>halal</i> certification	Paragraph 34(6)(ma) ITA 1967
310	Unemployed graduates allowances	P.U. (A) 387/2005
311	Allowances under the Capital Market Training Scheme for unemployed graduates	P.U. (A) 172/2007 (P.U. (A) 203/2006 is revoked)
312	Promotion of exports - registration of patents, trademarks and product licensing overseas	P.U. (A) 14/2007
313	Deduction for expenditure incurred for the provision of an approved internship programme	P.U. (A) 130/2012 (Years of Assessment 2012 until 2016)
314	Deduction for the sponsorship of scholarship to student of higher educational institution	P.U. (A) 228/2012
315	Deduction for contribution by licensed insurers to the Malaysian Motor Insurance Pool	P.U. (A) 419/2012 (Years of Assessment 2011 until 2015)
316	Deduction for expenditure on issuance of Agro Sukuk	P.U. (A) 305/2013 (Years of Assessment 2013 until 2015)
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund	P.U. (A) 340/2013 (Years of Assessment 2012 until 2017)
318	Deduction for expenditure in relation to Vendor Development Programme	P.U. (A) 169/2014 (With effect from Year of Assessment 2014)
319	Deduction for consultation and training costs for the implementation of flexible work arrangements	P.U. (A) 134/2015 (With effect from Year of Assessment 2014)

APPENDIX E:

COUNTRY CODES

Name of Country	Country Code	Name of Country	Country Code
Afghanistan	AF	Botswana	BW
Aland Islands	AX	Bouvet Island	BV
Albania	AL	Brazil	BR
Algeria	DZ	British Indian Ocean Territory	IO
American Samoa	AS	Brunei Darussalam	BN
Andorra	AD	Bulgaria	BG
Angola	AO	Burkina Faso	BF
Anguilla	AI	Burundi	BI
Antarctica	AQ	Cambodia	KH
Antigua and Barbuda	AG	Cameroon	CM
Argentina	AR	Canada	CA
Armenia	AM	Cape Verde	CV
Aruba	AW	Cayman Islands	KY
Australia	AU	Central African Republic	CF
Austria	AT	Chad	TD
Azerbaijan	AZ	Chile	CL
Bahamas	BS	China	CN
Bahrain	BH	Christmas Island	CX
Bangladesh	BD	Cocos (Keeling) Islands	CC
Barbados	BB	Colombia	CO
Belarus	BY	Comoros	KM
Belgium	BE	Congo	CG
Belize	BZ	Congo, The Democratic Republic of the	CD
Benin	BJ	Cook Islands	CK
Bermuda	BM	Costa Rica	CR
Bhutan	BT	Cote D'ivoire	CI
Bolivia	BO	Croatia (local name: Hrvatska)	HR
Bosnia and Herzegovina	BA	Cuba	CU

Name of Country	Country Code	Name of Country	Country Code
Curacao	CW	Gibraltar	GI
Cyprus	CY	Greece	GR
Czech Republic	CZ	Greenland	GL
Denmark	DK	Grenada	GD
Djibouti	DJ	Guadeloupe	GP
Dominica	DM	Guam	GU
Dominican Republic	DO	Guatemala	GT
East Timor	TP	Guernsey	GG
Ecuador	EC	Guinea	GN
Egypt	EG	Guinea-Bissau	GW
El Salvador	SV	Guyana	GY
Equatorial Guinea	GQ	Haiti	HT
Eritrea	ER	Heard and McDonald Islands	HM
Estonia	EE	Honduras	HN
Ethiopia	ET	Hong Kong	HK
Falkland Islands (Malvinas)	FK	Hungary	HU
Faroe Islands	FO	Iceland	IS
Fiji	FJ	India	IN
Finland	FI	Indonesia	ID
France	FR	Iran Islamic Republic of	IR
France, Metropolitan	FX	Iraq	IQ
French Guiana	GF	Ireland	IE
French Polynesia	PF	Israel	IL
French Southern Territories	TF	Italy	IT
Gabon	GA	Jamaica	JM
Gambia	GM	Japan	JP
Georgia	GE	Jersey (Channel Islands)	JE
Germany	DE	Jordan	JO
Ghana	GH	Kazakhstan	KZ

Name of Country	Country Code	Name of Country	Country Code
Kenya	KE	Micronesia, Federated States of	FM
Kiribati	KI	Moldova, Republic of	MD
Korea, Democratic People's Republic of	KP	Monaco	MC
Korea, Republic of	KR	Mongolia	MN
Kuwait	KW	Montserrat	MS
Kyrgyzstan	KG	Morocco	MA
Laos People's Democratic Republic	LA	Mozambique	MZ
Latvia	LV	Myanmar	MM
Lebanon	LB	Namibia	NA
Lesotho	LS	Nauru	NR
Liberia	LR	Nepal	NP
Libyan Arab Jamahiriya	LY	Netherlands	NL
Liechtenstein	LI	Netherlands Antilles	AN
Lithuania	LT	New Caledonia	NC
Luxembourg	LU	New Zealand	NZ
Macao	MO	Nicaragua	NI
Macedonia, The Former Yugoslav Republic of	MK	Niger	NE
Madagascar	MG	Nigeria	NG
Malawi	MW	Niue	NU
Malaysia	MY	Norfolk Island	NF
Maldives	MV	Northern Mariana Islands	MP
Mali	ML	Norway	NO
Malta	MT	Oman	OM
Marshall Islands	MH	Pakistan	PK
Martinique	MQ	Palau	PW
Mauritania	MR	Palestinian Territory, Occupied	PS
Mauritius	MU	Panama	PA
Mayotte	YT	Papua New Guinea	PG
Mexico	MX	Paraguay	PY

Name of Country	Country Code	Name of Country	Country Code
Peru	PE	Spain	ES
Philippines	PH	Sri Lanka	LK
Pitcairn	PN	St. Helena	SH
Poland	PL	St. Pierre and Miquelon	PM
Portugal	PT	Sudan	SD
Puerto Rico	PR	Suriname	SR
Qatar	QA	Svalbard and Jan Mayen Islands	SJ
Reunion	RE	Swaziland	SZ
Romania	RO	Sweden	SE
Russian Federation	RU	Switzerland	CH
Rwanda	RW	Syrian Arab Republic	SY
Saint Kitts and Nevis	KN	Taiwan, Province of China	TW
Saint Lucia	LC	Tajikistan	TJ
Saint Vincent and the Grenadines	VC	Tanzania, United Republic of	TZ
Samoa	WS	Thailand	TH
San Marino	SM	Timor - Leste	TL
Sao Tome and Principe	ST	Togo	TG
Saudi Arabia	SA	Tokelau	TK
Senegal	SN	Tonga	TO
Serbia and Montenegro	CS	Trinidad and Tobago	TT
Seychelles	SC	Tunisia	TN
Sierra Leone	SL	Turkey	TR
Singapore	SG	Turkmenistan	TM
Slovakia (Slovak Republic)	SK	Turks and Caicos Islands	TC
Slovenia	SI	Tuvalu	TV
Solomon Islands	SB	Uganda	UG
Somalia	SO	Ukraine	UA
South Africa	ZA	United Arab Emirates	AE
South Georgia and the South Sandwich Islands	GS	United Kingdom	GB

Name of Country	Country Code	Name of Country	Country Code
United States	US	Virgin Islands (British)	VG
United States Minor Outlying Islands	UM	Virgin Islands (U.S.)	VI
Uruguay	UY	Wallis And Futuna Islands	WF
Uzbekistan	UZ	Western Sahara	EH
Vanuatu	VU	Yemen	YE
Vatican City State (Holy See)	VA	Yugoslavia	YU
Venezuela	VE	Zambia	ZM
Vietnam	VN	Zimbabwe	ZW

**APPENDIX F: DOUBLE TAXATION AGREEMENTS (DTA) -
WITHHOLDING TAX RATES ON PAYMENTS TO NON-RESIDENTS**

EFFECTIVE DOUBLE TAXATION AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Albania	10	10	10
2	Australia	15	10	NIL
3	Austria	15	10	10
4	Bahrain	5	8	10
5	Bangladesh	15	10	10
6	Belgium	10	10	10
7	Brunei	10	10	10
8	Canada	15	10	10
9	Chile	15	10	5
10	China	10	10	10
11	Croatia	10	10	10
12	Czech Republic	12	10	10
13	Denmark	15	10	10
14	Egypt	15	10	10
15	Fiji	15	10	10
16	Finland	15	10	10
17	France	15	10	10
18	Germany	10	7	7
19	Hong Kong	10	8	5
20	Hungary	15	10	10
21	India	10	10	10
22	Indonesia	10	10	10
23	Iran	15	10	10
24	Ireland	10	8	10
25	Italy	15	10	10
26	Japan	10	10	10
27	Jordan	15	10	10
28	Kazakhstan	10	10	10
29	Krygyz Republic	10	10	10
30	Kuwait	10	10	10
31	Laos	10	10	10
32	Lebanon	10	8	10
33	Luxembourg	10	8	8
34	Malta	15	10	10
35	Mauritius	15	10	10
36	Mongolia	10	10	10

No.	Country	Interest %	Royalties %	Fees for Technical Services %
37	Morocco	10	10	10
38	Myanmar	10	10	10
39	Namibia	10	5	5
40	Netherlands	10	8	8
41	New Zealand	15	10	10
42	Norway	15	10	10
43	Pakistan	15	10	10
44	Papua New Guinea	15	10	10
45	Philippines	15	10	10
46	Poland	15	10	10
47	Qatar	5	8	8
48	Romania	15	10	10
49	Russia	15	10	10
50	San Marino	10	10	10
51	Saudi Arabia	5	8	8
52	Seychelles	10	10	10
53	Singapore	10	8	5
54	South Africa	10	5	5
55	South Korea	15	10	10
56	Spain	10	7	5
57	Sri Lanka	10	10	10
58	Sudan	10	10	10
59	Sweden	10	8	8
60	Switzerland	10	10	10
61	Syria	10	10	10
62	Thailand	15	10	10
63	Turkey	15	10	10
64	Turkmenistan	10	10	10
65	United Arab Emirates	5	10	10
66	United Kingdom	10	8	8
67	Uzbekistan	10	10	10
68	Venezuela	15	10	10
69	Vietnam	10	10	10
70	Zimbabwe	10	10	10

Note:

- (i) There is no withholding tax on dividends paid by Malaysian companies.
- (ii) To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.
- (iii) Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

GAZETTED DOUBLE TAXATION AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Bosnia and Herzegovina	10	8	10
2	Senegal	10	10	10

LIMITED AGREEMENTS

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Argentina	15 *	10 *	10 *
2	United States of America	15 *	10 *	10 *

* The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

INCOME TAX EXEMPTION ORDER **

No.	Country	Interest %	Royalties %	Fees for Technical Services %
1	Taiwan	10	10	7.5

** (i) P.U. (A) 201 (1998)
(ii) P.U. (A) 202 (1998)

APPENDIX G :

BUSINESS CODES

NEW CODES (MSIC 2008)	DESCRIPTION
A	AGRICULTURE, FORESTRY AND FISHING
	CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES
	Growing of non-perennial crops
01111	Growing of maize
01112	Growing of leguminous crops
01113	Growing of oil seeds
01119	Growing of other cereals n.e.c.
01120	Growing of paddy
01131	Growing of leafy or stem vegetables
01132	Growing of fruits bearing vegetables
01133	Growing of melons
01134	Growing of mushrooms and truffles
01135	Growing of vegetables seeds, except beet seeds
01136	Growing of other vegetables
01137	Growing of sugar beet
01138	Growing of roots, tubers, bulb or tuberous vegetables
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01191	Growing of flowers
01192	Growing of flower seeds
01193	Growing of sago (rumbia)
01199	Growing of other non-perennial crops n.e.c.
	Growing of perennial crops
01210	Growing of grapes
01221	Growing of banana
01222	Growing of mango
01223	Growing of <i>durian</i>
01224	Growing of <i>rambutan</i>
01225	Growing of star fruit
01226	Growing of papaya
01227	Growing of pineapple
01228	Growing of pitaya (dragon fruit)
01229	Growing of other tropical and subtropical fruits n.e.c.
01231	Growing of pomelo
01232	Growing of lemon and limes
01233	Growing of tangerines and mandarin
01239	Growing of other citrus fruits n.e.c.
01241	Growing of guava
01249	Growing of other pome fruits and stones fruits n.e.c.
01251	Growing of berries
01252	Growing of fruit seeds
01253	Growing of edible nuts
01259	Growing of other tree and bush fruits
01261	Growing of oil palm (estate)

01262	Growing of oil palm (smallholdings)
01263	Growing of coconut (estate and smallholdings)
01269	Growing of other oleaginous fruits n.e.c.
01271	Growing of coffee
01272	Growing of tea
01273	Growing of cocoa
01279	Growing of other beverage crops n.e.c.
01281	Growing of pepper (piper nigrum)
01282	Growing of chillies and pepper (capsicum spp.)
01283	Growing of nutmeg
01284	Growing of ginger
01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
01289	Growing of other spices and aromatic crops n.e.c.
01291	Growing of rubber trees (estate)
01292	Growing of rubber trees (smallholdings)
01293	Growing of trees for extraction of sap
01294	Growing of nipa palm
01295	Growing of areca
01296	Growing of roselle
01299	Growing of other perennial crops n.e.c.
	Plant propagation
01301	Growing of plants for planting
01302	Growing of plants for ornamental purposes
01303	Growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn
01304	Operation of tree nurseries
	Animal production
01411	Raising, breeding and production of cattle or buffaloes
01412	Production of raw milk from cows or buffaloes
01413	Production of bovine semen
01420	Raising and breeding of horses, asses, mules or hinnies
01430	Raising and breeding of camels (dromedary) and camelids
01441	Raising, breeding and production of sheep and goats
01442	Production of raw sheep or goat's milk
01443	Production of raw wool
01450	Raising, breeding and production of swine/pigs
01461	Raising, breeding and production of chicken, broiler
01462	Raising, breeding and production of ducks
01463	Raising, breeding and production of geese
01464	Raising, breeding and production of quails
01465	Raising and breeding of other poultry n.e.c.
01466	Production of chicken eggs
01467	Production of duck eggs
01468	Production of other poultry eggs n.e.c.
01469	Operation of poultry hatcheries
01491	Raising, breeding and production of semi-domesticated
01492	Production of fur skins, reptile or bird's skin from ranching operation
01493	Operation of worm farms, land mollusc farms, snail farms
01494	Raising of silk worms and production of silk worm cocoons
01495	Bee keeping and production of honey and beeswax
01496	Raising and breeding of pet animals

01497	Raising and breeding of swiftlet
01499	Raising of diverse/other animals n.e.c.
01500	Mixed Farming
	Support activities to agriculture and post-harvest crops activities
01610	Agricultural activities for crops production on a fee or contract basis
01620	Agricultural activities for animal production on a fee or contract basis
01631	Preparation of crops for primary markets
01632	Preparation of tobacco leaves
01633	Preparation of cocoa beans
01634	Sun-drying of fruits and vegetables
01640	Seed processing for propagation
	Hunting, trapping and related service activities
01701	Hunting and trapping on a commercial basis
01702	Taking of animals (dead or alive)
	FORESTRY AND LOGGING
	Silviculture and other forestry activities
02101	Planting, replanting, transplanting, thinning and conserving of forests and timber tracts
02102	Growing of coppice, pulpwood and fire wood
02103	Operation of forest tree nurseries
02104	Collection and raising of wildings (peat swamp forest tree species)
02105	Forest plantation
	Logging
02201	Production of round wood for forest-based manufacturing industries
02202	Production of round wood used in an unprocessed form
02203	Production of charcoal in the forest (using traditional methods)
02204	Rubber wood logging
	Gathering of non-wood forest products
02301	Collection of rattan, bamboo
02302	Bird's nest collection
02303	Wild sago palm collection
02309	Gathering of non-wood forest products n.e.c.
	Support service to forestry
02401	Carrying out part of the forestry and forest plantation operation on a fee or contract basis for forestry service activities
02402	Carrying out part of the forestry operation on a fee or contract basis for logging service activities
	FISHING AND AQUACULTURE
	Fishing
03111	Fishing on a commercial basis in ocean and coastal waters
03112	Collection of marine crustaceans and molluscs
03113	Taking of aquatic animals: sea squirts, tunicates, sea urchins
03114	Activities of vessels engaged both in fishing and in processing and preserving of fish
03115	Gathering of other marine organisms and materials (natural pearls, sponges, coral and algae)
03119	Marine fishing n.e.c.
03121	Fishing on a commercial basis in inland waters
03122	Taking of freshwater crustaceans and molluscs
03123	Taking of freshwater aquatic animals
03124	Gathering of freshwater flora and fauna
03129	Freshwater fishing n.e.c.
	Aquaculture
03211	Fish farming in sea water
03212	Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings

03213	Growing of laver and other edible seaweeds
03214	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
03215	Aquaculture activities in brackish water
03216	Aquaculture activities in salt water filled tanks or reservoirs
03217	Operation of hatcheries (marine)
03218	Operation of marine worm farms for fish feed
03219	Marine aquaculture n.e.c.
03221	Fish farming in freshwater
03222	Shrimp farming in freshwater
03223	Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
03224	Operation of hatcheries (freshwater)
03225	Farming of frogs
03229	Freshwater aquaculture n.e.c.
B	MINING AND QUARRYING
	MINING OF COAL AND LIGNITE
05100	Mining of hard coal
05200	Mining of lignite (brown coal)
	EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS
	Extraction of crude petroleum
06101	Extraction of crude petroleum oils
06102	Extraction of bituminous or oil shale and tar sand
06103	Production of crude petroleum from bituminous shale and sand
06104	Processes to obtain crude oils
	Extraction of natural gas
06201	Production of crude gaseous hydrocarbon (natural gas)
06202	Extraction of condensates
06203	Draining and separation of liquid hydrocarbon fractions
06204	Gas desulphurization
06205	Mining of hydrocarbon liquids, obtain through liquefaction or pyrolysis
	MINING OF METAL ORES
	Mining of iron ores
07101	Mining of ores valued chiefly for iron content
07102	Beneficiation and agglomeration of iron ores
	Mining of non-ferrous metal ores
07210	Mining of uranium and thorium ores
07291	Mining of tin ores
07292	Mining of copper
07293	Mining of bauxite (aluminium)
07294	Mining of ilmenite
07295	Mining of gold
07296	Mining of silver
07297	Mining of platinum
07298	Amalgam retreatment
07299	Mining of other non-ferrous metal ores n.e.c.
	OTHER MINING AND QUARRYING
	Quarrying of stone, sand and clay
08101	Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite (dimension stone), sandstone
08102	Quarrying, crushing and breaking of limestone
08103	Mining of gypsum and anhydrite
08104	Mining of chalk and uncalcined dolomite

08105	Extraction and dredging of industrial sand, sand for construction and gravel
08106	Breaking and crushing of stone and gravel
08107	Quarrying of sand
08108	Mining of clays, refractory clays and kaolin
08109	Quarrying, crushing and breaking of granite
	Mining and quarrying n.e.c.
08911	Mining of natural phosphates
08912	Mining of natural potassium salts
08913	Mining of native sulphur
08914	Extraction and preparation of pyrites and pyrrhotite, except roasting
08915	Mining of natural barium sulphate and carbonate (barytes and witherite)
08916	Mining of natural borates, natural magnesium sulphates (kieserite)
08917	Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals
08918	Guano mining
08921	Peat digging
08922	Peat agglomeration
08923	Preparation of peat to improve quality or facilitate transport or storage
08931	Extraction of salt from underground
08932	Salt production by evaporation of sea water or other saline waters
08933	Crushing, purification and refining of salt by the producer
08991	Mining and quarrying of abrasive materials
08992	Mining and quarrying of asbestos
08993	Mining and quarrying of siliceous fossil meals
08994	Mining and quarrying of natural graphite
08995	Mining and quarrying of steatite (talc)
08996	Mining and quarrying of gemstones
08999	Other mining and quarrying n.e.c.
	MINING SUPPORT SERVICE ACTIVITIES
	Support activities for petroleum and natural gas extraction
09101	Oil and gas extraction service activities provided on a fee or contract basis
09102	Oil and gas field fire fighting services
09900	Support activities for other mining and quarrying
C	MANUFACTURING
	MANUFACTURE OF FOOD PRODUCTS
	Processing and preserving of meat
10101	Processing and preserving of meat and production of meat products
10102	Processing and preserving of poultry and poultry products
10103	Production of hides and skins originating from slaughterhouses
10104	Operation of slaughterhouses engaged in killing, houses dressing or packing meat
10109	Processing and preserving of meat n.e.c.
	Processing and preserving of fish, crustaceans and molluscs
10201	Canning of fish, crustaceans and mollusks
10202	Processing, curing and preserving of fish, crustacean and molluscs
10203	Production of fish meals for human consumption or animal feed
10204	Production of <i>keropok</i> including <i>keropok lekor</i>
10205	Processing of seaweed
	Processing and preserving of fruits and vegetables
10301	Manufacture of fruits and vegetable food products
10302	Manufacture of fruit and vegetable juices
10303	Pineapple canning
10304	Manufacture of jams, marmalades and table jellies

10305	Manufacture of nuts and nut products
10306	Manufacture of bean curd products
	Manufacture of vegetable and animal oils and fats
10401	Manufacture of crude palm oil
10402	Manufacture of refined palm oil
10403	Manufacture of palm kernel oil
10404	Manufacture of crude and refined vegetable oil
10405	Manufacture of coconut oil
10406	Manufacture of compound cooking fats
10407	Manufacture of animal oils and fats
	Manufacture of dairy products
10501	Manufacture of ice cream and other edible ice such as sorbet
10502	Manufacture of condensed, powdered and evaporated milk
10509	Manufacture of other dairy products n.e.c.
	Manufacture of grain mill products, starches and starch products
10611	Rice milling
10612	Provision of milling services
10613	Flour milling
10619	Manufacture of grain mill products n.e.c.
10621	Manufacture of starches and starch products
10622	Manufacture of glucose, glucose syrup, maltose, inulin
10623	Manufacture of sago and tapioca flour/products
	Manufacture of other food products
10711	Manufacture of biscuits and cookies
10712	Manufacture of bread, cakes and other bakery products
10713	Manufacture of snack products
10714	Manufacture of frozen bakery products
10721	Manufacture of sugar
10722	Manufacture of sugar products
10731	Manufacture of cocoa products
10732	Manufacture of chocolate and chocolate products
10733	Manufacture of sugar confectionery
10741	Manufacture of <i>meehoon</i> , noodles and other related products
10742	Manufacture of pastas
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee
10792	Manufacture of tea
10793	Manufacture of sauces and condiments
10794	Manufacture of spices and curry powder
10795	Manufacture of egg products
10799	Manufacture of other food products n.e.c.
10800	Manufacture of prepared animal feeds
	MANUFACTURE OF BEVERAGES
11010	Distilling, rectifying and blending of spirits
11020	Manufacture of wines
11030	Manufacture of malt liquors and malt
11041	Manufacture of soft drinks
11042	Production of natural mineral water and other bottled water
12000	MANUFACTURE OF TOBACCO PRODUCTS
	MANUFACTURE OF TEXTILES
	Spinning, weaving and finishing of textiles

13110	Preparation and spinning of textile fibres
13120	Weaving of textiles
13131	Batik making
13132	Dyeing, bleaching, printing and finishing of yarns and fabrics
13139	Other finishing textiles
	Manufacture of other textiles
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of made-up articles of any textile materials, including of knitted or crocheted fabrics
13922	Manufacture of made-up furnishing articles
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine and netting
13990	Manufacture of other textiles n.e.c.
	MANUFACTURE OF WEARING APPAREL
	Manufacture of wearing apparel, except fur apparel
14101	Manufacture of specific wearing apparel
14102	Manufacture of clothings
14103	Custom tailoring
14109	Manufacture of other clothing accessories
	Manufacture of articles of fur
14200	Manufacture of articles made of fur skins
14300	Manufacture of knitted and crocheted apparel
	MANUFACTURE OF LEATHER AND RELATED PRODUCTS
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
	Manufacture of footwear
15201	Manufacture of leather footwear
15202	Manufacture of plastic footwear
15203	Manufacture of rubber footwear
15209	Manufacture of other footwear n.e.c.
	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS
16100	Sawmilling and planning of wood
	Manufacture of products of wood, cork, straw and plaiting materials
16211	Manufacture of veneer sheets and plywood
16212	Manufacture of particle board and fibreboard
16221	Manufacture of builders' carpentry
16222	Manufacture of joinery wood products
16230	Manufacture of wooden containers
16291	Manufacture of wood charcoal
16292	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials
	MANUFACTURE OF PAPER AND PAPER PRODUCTS
17010	Manufacture of pulp, paper and paperboard
17020	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
17091	Manufacture of envelopes and letter-card
17092	Manufacture of household and personal hygiene paper
17093	Manufacture of gummed or adhesive paper in strips or rolls and labels and wall paper
17094	Manufacture of effigies, funeral paper goods, joss paper
17099	Manufacture of other articles of paper and paperboard n.e.c.
	PRINTING AND REPRODUCTION OF RECORDED MEDIA

	Printing and service activities related to printing
18110	Printing
18120	Service activities related to printing
18200	Reproduction of recorded media
	MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS
19100	Manufacture of coke oven products
	Manufacture of refined petroleum products
19201	Manufacture of refined petroleum products
19202	Manufacture of bio-diesel products
	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms
20111	Manufacture of liquefied or compressed inorganic industrial or medical gases
20112	Manufacture of basic organic chemicals
20113	Manufacture of inorganic compounds
20119	Manufacture of other basic chemicals n.e.c.
20121	Manufacture of fertilizers
20129	Manufacture of associated nitrogen products
20131	Manufacture of plastic in primary forms
20132	Manufacture of synthetic rubber in primary forms: synthetic rubber, factice
20133	Manufacture of mixtures of synthetic rubber and natural rubber or rubber - like gums
	Manufacture of other chemical products
20210	Manufacture of pesticides and other agrochemical products
20221	Manufacture of paints, varnishes and similar coatings ink and mastics
20222	Manufacture of printing ink
20231	Manufacture of soap and detergents, cleaning and polishing preparations
20232	Manufacture of perfumes and toilet preparations
20291	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials
20292	Manufacture of writing and drawing ink
20299	Manufacture of other chemical products n.e.c.
20300	Manufacture of man-made fibres
	MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS
21001	Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments
21002	Processing of blood
21003	Manufacture of medicaments
21004	Manufacture of chemical contraceptive products
21005	Manufacture of medical diagnostic preparation
21006	Manufacture of radioactive in-vivo diagnostic substances
21007	Manufacture of biotech pharmaceuticals
21009	Manufacture of other pharmaceuticals, medicinal chemical and botanical products n.e.c.
	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS
	Manufacture of rubber products
22111	Manufacture of rubber tyres for vehicles
22112	Manufacture of interchangeable tyre treads and retreading rubber tyres
22191	Manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened
22192	Manufacture of rubber gloves
22193	Rubber remilling and latex processing
22199	Manufacture of other rubber products n.e.c.
	Manufacture of plastic products

22201	Manufacture of semi-manufactures of plastic products
22202	Manufacture of finished plastic products
22203	Manufacture of plastic articles for the packing of goods
22204	Manufacture of builders' plastics ware
22205	Manufacture of plastic tableware, kitchenware and toilet articles
22209	Manufacture of diverse plastic products n.e.c.
	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
	Manufacture of glass and glass products
23101	Manufacture of flat glass, including wired, coloured or tinted flat glass
23102	Manufacture of laboratory, hygienic or pharmaceutical glassware
23109	Manufacture of other glass products n.e.c.
	Manufacture of non-metallic mineral products n.e.c.
23911	Manufacture of refractory mortars and concretes
23912	Manufacture of refractory ceramic goods
23921	Manufacture of non-refractory ceramic
23929	Manufacture of other clay building materials
23930	Manufacture of other porcelain and ceramic products
23941	Manufacture of hydraulic cement
23942	Manufacture of lime and plaster
23951	Manufacture of ready-mix and dry-mix concrete and mortars
23952	Manufacture of precast concrete, cement or artificial stone articles for use in construction
23953	Manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone
23959	Manufacture of other articles of concrete, cement and plaster n.e.c.
23960	Cutting, shaping and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
	MANUFACTURE OF BASIC METALS
	Manufacture of basic iron and steel
24101	Production of pig iron and spiegeleisen in pigs, blocks or other primary forms
24102	Production of bars and rods of stainless steel or other alloy steel
24103	Manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
24104	Manufacture of steel tube fittings
24109	Manufacture of other basic iron and steel products n.e.c.
	Manufacture of basic precious and other non-ferrous metals
24201	Tin smelting
24202	Production of aluminium from alumina
24209	Manufacture of other basic precious and other non-ferrous metals n.e.c.
	Casting of metals
24311	Casting of iron
24312	Casting of steel
24320	Casting of non-ferrous metals
	MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT
	Manufacture of structural metal products, tanks, reservoirs and steam generators
25111	Manufacture of industrial frameworks in metal
25112	Manufacture of prefabricated buildings mainly of metal
25113	Manufacture of metal doors, windows and their frames, shutters and gates
25119	Manufacture of other structural metal products
25120	Manufacture of tanks, reservoirs and containers of metal
25130	Manufacture of steam generators, except central heating hot water boilers
25200	Manufacture of weapons and ammunition

	Manufacture of other fabricated metal products; metal working service activities
25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
25920	Treatment and coating of metals; machining
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of tins and cans for food products, collapsible tubes and boxes
25992	Manufacture of metal cable, plaited bands and similar articles
25993	Manufacture of bolts, screws, nuts and similar threaded products
25994	Manufacture of metal household articles
25999	Manufacture of any other fabricated metal products n.e.c.
	MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS
	Manufacture electronic components and boards
26101	Manufacture of diodes, transistors and similar semiconductor devices
26102	Manufacture electronic integrated circuits micro assemblies
26103	Manufacture of electrical capacitors and resistors
26104	Manufacture of printed circuit boards
26105	Manufacture of display components
26109	Manufacture of other components for electronic applications
	Manufacture of computers and peripheral equipment
26201	Manufacture of computers
26202	Manufacture of peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics
	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
26511	Manufacture of measuring, testing, navigating and control equipment
26512	Manufacture of industrial process control equipment
26520	Manufacture of watches and clocks and parts
26600	Manufacture of irradiation, electro medical and electrotherapeutic equipment
	Manufacture of optical instruments and photographic equipment
26701	Manufacture of optical instruments and equipment
26702	Manufacture of photographic equipment
26800	Manufacture of magnetic and optical recording media
	MANUFACTURE OF ELECTRICAL EQUIPMENT
	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
27101	Manufacture of electric motors, generators and transformers
27102	Manufacture of electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
	Manufacture of wiring and wiring devices
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material
27400	Manufacture of electric lighting equipment
27500	Manufacture of domestic appliances
	Manufacture of other electrical equipment
27900	Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C
	Manufacture of general purpose machinery
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28120	Manufacture of fluid power equipment

28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools with self-contained electric or non-electric motor or pneumatic drives
28191	Manufacture of refrigerating or freezing industrial equipment
28192	Manufacture of air-conditioning machines, including for motor vehicles
28199	Manufacture of other general-purpose machinery n.e.c.
	Manufacture of special-purpose machinery
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage and tobacco processing
28260	Manufacture of machinery for textile, apparel and leather production
28290	Manufacture of other special-purpose machinery n.e.c.
	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
	Manufacture of motor vehicles
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29300	Manufacture of parts and accessories for motor vehicles
	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
	Building of ships and boats
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30200	Manufacture of railway locomotives and rolling stock
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
	Manufacture of transport equipments n.e.c.
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipments n.e.c.
	MANUFACTURE OF FURNITURE
31001	Manufacture of wooden and cane furniture
31002	Manufacture of metal furniture
31003	Manufacture of mattress
31009	Manufacture of other furniture, except of stone, concrete or ceramic
	OTHER MANUFACTURING
	Manufacture of jewellery, bijouterie and related articles
32110	Manufacture of jewellery and related articles
32120	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32500	Manufacture of medical and dental instrument and supplies
	Other manufacturing n.e.c.
32901	Manufacture of stationery

32909	Other manufacturing n.e.c.
	REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT
33110	Repair of fabricated metal products
33120	Repair and maintenance of industrial machinery and equipment
33131	Repair and maintenance of the measuring, testing, navigating and control equipment
33132	Repair and maintenance of irradiation, electro medical and electrotherapeutic equipment
33133	Repair of optical instruments and photographic equipment
33140	Repair and maintenance of electrical equipment except domestic appliances
33150	Repair and maintenance of transport equipment except motorcycles and bicycles
33190	Repair and maintenance of other equipment n.e.c.
33200	Installation of industrial machinery and equipment
D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY
	Electric power generation, transmission and distribution
35101	Operation of generation facilities that produce electric energy
35102	Operation of transmission, distribution and sales of electricity
	Manufacture of gas; distribution of gaseous fuels through mains
35201	Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas
35202	Transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
35203	Sale of gas to the user through mains
	Steam and air conditioning supply
35301	Production, collection and distribution of steam and hot water for heating, power and other purposes
35302	Production and distribution of cooled air, chilled water for cooling purposes
35303	Production of ice, including ice for food and non-food (e.g. cooling) purposes
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES
	Water collection, treatment and supply
36001	Purification and distribution of water for water supply purposes
36002	Desalting of sea or ground water to produce water as the principal product of interest
	Sewerage
37000	Sewerage and similar activities
	WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY
	Waste collection
38111	Collection of non-hazardous solid waste (i.e. garbage) within a local area
38112	Collection of recyclable materials
38113	Collection of refuse in litter-bins in public places
38114	Collection of construction and demolition waste
38115	Operation of waste transfer stations for non-hazardous waste
38121	Collection of hazardous waste
38122	Operation of waste transfer stations for hazardous waste
	Waste treatment and disposal
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
	Materials recovery
38301	Mechanical crushing of metal waste
38302	Dismantling of automobiles, computers, televisions and other equipment for material recover
38303	Reclaiming of rubber such as used tires to produce secondary raw material
38304	Reuse of rubber products
38309	Materials recovery n.e.c.
39000	Remediation activities and other waste management services

F	CONSTRUCTION
	CONSTRUCTION OF BUILDINGS
41001	Residential buildings
41002	Non-residential buildings
41003	Assembly and erection of prefabricated constructions on the site
41009	Construction of buildings n.e.c.
	CIVIL ENGINEERING
	Construction of roads and railways
42101	Construction of motorways, streets, roads, other vehicular and pedestrian ways
42102	Surface work on streets, roads, highways, bridges or tunnels
42103	Construction of bridges, including those for elevated highways
42104	Construction of tunnels
42105	Construction of railways and subways
42106	Construction of airfield/airports runways
42109	Construction of roads and railways n.e.c.
	Construction of utility projects
42201	Long-distance pipelines, communication and power lines
42202	Urban pipelines, urban communication and power lines; ancillary urban works
42203	Water main and line construction
42204	Reservoirs
42205	Construction of irrigation systems (canals)
42206	Construction of sewer systems (including repair) and sewage disposal plants
42207	Construction of power plants
42209	Construction of utility projects n.e.c.
	Construction of other civil engineering projects
42901	Construction of refineries
42902	Construction of waterways, harbour and river works, pleasure ports (marinas), locks
42903	Construction of dams and dykes
42904	Dredging of waterways
42905	Outdoor sports facilities
42906	Land subdivision with land improvement
42909	Construction of other engineering projects n.e.c.
	SPECIALIZED CONSTRUCTION ACTIVITIES
	Demolition and site preparation
43110	Demolition or wrecking of buildings and other structures
43121	Clearing of building sites
43122	Earth moving
43123	Drilling, boring and core sampling for construction, geophysical, geological or similar purposes
43124	Site preparation for mining
43125	Drainage of agricultural or forestry land
43126	Land reclamation work
43129	Other site preparation activities n.e.c.
	Electrical, plumbing and other construction installation activities
43211	Electrical wiring and fittings
43212	Telecommunications wiring
43213	Computer network and cable television wiring
43214	Satellite dishes
43215	Lighting systems
43216	Security systems
43219	Electrical installation n.e.c.
43221	Installation of heating systems (electric, gas and oil)

43222	Installation of furnaces, cooling towers
43223	Installation of non-electric solar energy collectors
43224	Installation of plumbing and sanitary equipment
43225	Installation of ventilation, refrigeration or air-conditioning equipment and ducts
43226	Installation of gas fittings
43227	Installation of fire and lawn sprinkler systems
43228	Steam piping
43229	Plumbing, heat and air-conditioning installation n.e.c.
43291	Installation of elevators, escalators in buildings or other construction projects
43292	Installation of automated and revolving doors in buildings or other construction projects
43293	Installation of lighting conductors in buildings or other construction projects
43294	Installation vacuum cleaning systems in buildings or other construction projects
43295	Installation thermal, sound or vibration insulation in buildings or other construction projects
43299	Other construction installation n.e.c.
	Building completion and finishing
43301	Installation of doors, windows, door and window frames of wood or other materials, fitted kitchens, staircases, shop fittings and furniture
43302	Laying, tiling, hanging or fitting in buildings or other construction projects of various types of materials
43303	Interior and exterior painting of buildings
43304	Painting of civil engineering structures
43305	Installation of glass, mirrors
43306	Interior completion
43307	Cleaning of new buildings after construction
43309	Other building completion and finishing work n.e.c.
	Other specialized construction activities
43901	Construction of foundations, including pile driving
43902	Erection of non-self-manufactured steel elements
43903	Scaffolds and work platform erecting and dismantling
43904	Bricklaying and stone setting
43905	Construction of outdoor swimming pools
43906	Steam cleaning, sand blasting and similar activities for building exteriors
43907	Renting of construction machinery and equipment with operator (e.g. cranes)
43909	Other specialized construction activities, n.e.c.
G	WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES
	Sale of motor vehicles
45101	Wholesale and retail of new motor vehicles
45102	Wholesale and retail of used motor vehicles
45103	Sale of industrial, commercial and agriculture vehicles – new
45104	Sale of industrial, commercial and agriculture vehicles – used
45105	Sale by commission agents
45106	Car auctions
45109	Sale of other motor vehicles n.e.c.
	Maintenance and repair of motor vehicles
45201	Maintenance and repair of motor vehicles
45202	Spraying and painting
45203	Washing and polishing (car wash)
45204	Repair of motor vehicle seats
45205	Installation of parts and accessories not as part of the manufacturing process

	Sale of motor vehicle parts and accessories
45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles
	Sale, maintenance and repair of motorcycles and related parts and accessories
45401	Wholesale and retail sale of motorcycles
45402	Wholesale and retail sale of parts and accessories for motorcycles
45403	Repair and maintenance of motorcycles
	WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
46100	Wholesale on a fee or contract basis
	Wholesale of agricultural raw materials and live animals
46201	Wholesale of rubber
46202	Wholesale of palm oil
46203	Wholesale of lumber and timber
46204	Wholesale of flowers and plants
46205	Wholesale of livestock
46209	Wholesale of agricultural raw material and live animal n.e.c.
	Wholesale of food, beverages and tobacco
46311	Wholesale of meat, poultry and eggs
46312	Wholesale of fish and other seafood
46313	Wholesale of fruits
46314	Wholesale of vegetables
46319	Wholesale of meat, fish, fruits and vegetables n.e.c.
46321	Wholesale of rice, other grains, flour and sugars
46322	Wholesale of dairy products
46323	Wholesale of confectionary
46324	Wholesale of biscuits, cakes, breads and other bakery products
46325	Wholesale of coffee, tea, cocoa and other beverages
46326	Wholesale of beer, wine and spirits
46327	Wholesale of tobacco, cigar, cigarettes
46329	Wholesale of other foodstuffs
	Wholesale of household goods
46411	Wholesale of yarn and fabrics
46412	Wholesale of household linen, towels, blankets
46413	Wholesale of clothing
46414	Wholesale of clothing accessories
46415	Wholesale of fur articles
46416	Wholesale of footwear
46417	Wholesale of haberdashery
46419	Wholesale of textiles, clothing n.e.c.
46421	Wholesale of pharmaceutical and medical goods
46422	Wholesale of perfumeries, cosmetics, soap and toiletries
46431	Wholesale of bicycles and their parts and accessories
46432	Wholesale of photographic and optical goods
46433	Wholesale of leather goods and travel accessories
46434	Wholesale of musical instruments, games and toys, sports goods
46441	Wholesale of handicrafts and artificial flowers
46442	Wholesale of cut flowers and plants
46443	Wholesale of watches and clocks
46444	Wholesale of jewellery
46491	Wholesale of household furniture
46492	Wholesale of household appliances

46493	Wholesale of lighting equipment
46494	Wholesale of household utensils and cutlery, crockery, glassware, chinaware and pottery
46495	Wholesale of woodenware, wickerwork and corkware
46496	Wholesale of electrical and electronic goods
46497	Wholesale of stationery, books, magazines and newspapers
46499	Wholesale of other household goods n.e.c.
	Wholesale of machinery, equipment and supplies
46510	Wholesale of computer hardware, software and peripherals
46521	Wholesale of telephone and telecommunications equipment, cell phones, pagers
46522	Wholesale of electronic components and wiring accessories
46531	Wholesale of agricultural machinery, equipment and supplies
46532	Wholesale of lawn mowers however operated
46591	Wholesale of office machinery and business equipment, except computers and computer peripheral equipment
46592	Wholesale of office furniture
46593	Wholesale of computer-controlled machines tools
46594	Wholesale of industrial machinery, equipment and supplies
46595	Wholesale of construction and civil engineering machinery and equipment
46596	Wholesale of lift escalators, air-conditioning, security and fire fighting equipment
46599	Wholesale of other machinery for use in industry, trade and navigation and other services n.e.c.
	Other specialized wholesale
46611	Wholesale of petrol, diesel, lubricants
46612	Wholesale of liquefied petroleum gas
46619	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c.
46621	Wholesale of ferrous and non-ferrous metal ores and metals
46622	Wholesale of ferrous and non-ferrous semi-finished metal ores and products n.e.c.
46631	Wholesale of logs, sawn timber, plywood, veneer and related products
46632	Wholesale of paints and varnish
46633	Wholesale of construction materials
46634	Wholesale of fittings and fixtures
46635	Wholesale of hot water heaters
46636	Wholesale of sanitary installation and equipment
46637	Wholesale of tools
46639	Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.
46691	Wholesale of industrial chemicals
46692	Wholesale of fertilizers and agrochemical products
46693	Wholesale of plastic materials in primary forms
46694	Wholesale of rubber scrap
46695	Wholesale of textile fibres
46696	Wholesale of paper in bulk, packaging materials
46697	Wholesale of precious stones
46698	Wholesale of metal and non-metal waste and scrap and materials for recycling
46699	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts
	Non-specialized wholesale trade
46901	Wholesale of aquarium fishes, pet birds and animals
46902	Wholesale of animal/pet food
46909	Wholesale of a variety of goods without any particular specialization n.e.c.
	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
	Retail sale in non-specialized stores
47111	Provision stores

47112	Supermarket
47113	Mini market
47114	Convenience stores
47191	Department stores
47192	Department stores and supermarket
47193	Hypermarket
47194	News agent and miscellaneous goods store
47199	Other retail sale in non-specialized stores n.e.c.
	Retail sale of food, beverages and tobacco in specialized stores
47211	Retail sale of rice, flour, other grains and sugars
47212	Retail sale of fresh or preserved vegetables and fruits
47213	Retail sale of dairy products and eggs
47214	Retail sale of meat and meat products (including poultry)
47215	Retail sale of fish, other seafood and products thereof
47216	Retail sale of bakery products and sugar confectionery
47217	Retail sale of <i>mee, kuey teow, mee hoon</i> , wantan skins and other food products made from flour or soya
47219	Retail sale of other food products n.e.c.
47221	Retail sale of beer, wine and spirits
47222	Retail sale of tea, coffee, soft drinks, mineral water and other beverages
47230	Retail sale of tobacco products in specialized store
47300	Retail sale of automotive fuel in specialized stores
	Retail sale of information and communications equipment in specialized stores
47411	Retail sale of computers, computer equipment and supplies
47412	Retail sale of video game consoles and non-customized software
47413	Retail sale of telecommunication equipment
47420	Retail sale of audio and video equipment in specialized store
	Retail sale of other household equipment in specialized stores
47510	Retail sale of textiles in specialized stores
47520	Retail sale of construction materials, hardware, paints and glass
47531	Retail sale of carpets and rugs
47532	Retail sale of curtains and net curtains
47533	Retail sale of wallpaper and floor coverings
47591	Retail sale of household furniture
47592	Retail sale of articles for lighting
47593	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery
47594	Retail sale of wood, cork goods and wickerwork goods
47595	Retail sale of household appliances
47596	Retail sale of musical instruments and scores
47597	Retail sale of security systems
47598	Retail sale of household articles and equipment n.e.c.
	Retail sale of cultural and recreation goods in specialized stores
47611	Retail sale of office supplies and equipment
47612	Retail sale of books, newspapers and stationary
47620	Retail sale of musical records, audio tapes, compact discs , cassettes, video tapes, VCDs and DVDs, blank tapes and discs
47631	Retail sale of sports goods and equipments
47632	Retail sale of fishing equipment
47633	Retail sale of camping goods
47634	Retail sale of boats and equipments
47635	Retail sale of bicycles and related parts and accessories
47640	Retail sale of games and toys, made of all materials

	Retail sale of other goods in specialized stores
47711	Retail sale of articles of clothing, articles of fur and clothing accessories
47712	Retail sale of footwear
47713	Retail sale of leather goods, accessories of leather and leather substitutes
47721	Stores specialized in retail sale of pharmaceuticals, medical and orthopaedic goods
47722	Stores specialized in retail sale of perfumery, cosmetic and toilet articles
47731	Retail sale of photographic and precision equipment
47732	Retail sale of watches and clocks
47733	Retail sale of jewellery
47734	Retail sale of flowers, plants, seeds, fertilizers
47735	Retail sale of souvenirs, craftwork and religious articles
47736	Retail sale of household fuel oil, cooking gas, coal and fuel wood
47737	Retail sale of spectacles and other optical goods
47738	Retail sale of aquarium fishes, pet animals and pet food
47739	Other retail sale of new goods in specialized stores n.e.c.
47741	Retail sale of second-hand books
47742	Retail sale of second-hand electrical and electronic goods
47743	Retail sale of antiques
47744	Activities of auctioning houses (retail)
47749	Retail sale of second-hand goods n.e.c.
	Retail sale via stalls and markets
47810	Retail sale of food, beverages and tobacco products via stalls or markets
47820	Retail sale of textiles, clothing and footwear via stalls or markets
47891	Retail sale of carpets and rugs via stalls or markets
47892	Retail sale of books via stalls or markets
47893	Retail sale of games and toys via stalls or markets
47894	Retail sale of household appliances and consumer electronics via stall or markets
47895	Retail sale of music and video recordings via stall or markets
	Retail sale not in stores, stalls or markets
47911	Retail sale of any kind of product by mail order
47912	Retail sale of any kind of product over the Internet
47913	Direct sale via television, radio and telephone
47914	Internet retail auctions
47991	Retail sale of any kind of product by direct sales or door-to-door sales persons
47992	Retail sale of any kind of product through vending machines
47999	Other retail sale not in stores, stalls or markets n.e.c.
H	TRANSPORTATION AND STORAGE
	LAND TRANSPORT AND TRANSPORT VIA PIPELINES
	Transport via railways
49110	Passenger transport by inter-urban railways
49120	Freight transport by inter-urban, suburban and urban railways
	Other land transport
49211	City bus services
49212	Urban and suburban railway passenger transport service
49221	Express bus services
49222	Employees bus services
49223	School bus services
49224	Taxi operation and limousine services
49225	Rental of cars with driver
49229	Other passenger land transport n.e.c.
49230	Freight transport by road

49300	Transport via pipeline
	WATER TRANSPORT
	Sea and coastal water transport
50111	Operation of excursion, cruise or sightseeing boats
50112	Operation of ferries, water taxis
50113	Rental of pleasure boats with crew for sea and coastal water transport
50121	Transport of freight overseas and coastal waters, whether scheduled or not
50122	Transport by towing or pushing of barges, oil rigs
	Inland water transport
50211	Transport of passenger via rivers, canals, lakes and other inland waterways
50212	Rental of pleasure boats with crew for inland water transport
50220	Transport of freight via rivers, canals, lakes and other inland waterways
	AIR TRANSPORT
	Passenger air transport
51101	Transport of passengers by air over regular routes and on regular schedules
51102	Non-scheduled transport of passenger by air
51103	Renting of air-transport equipment with operator for the purpose of passenger transportation
	Freight air transport
51201	Transport freight by air over regular routes and on regular schedules
51202	Non-scheduled transport of freight by air
51203	Renting of air-transport equipment with operator for the purpose of freight transportation
	WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION
	Warehousing and storage
52100	Warehousing and storage services
	Support activities for transportation
52211	Operation of terminal facilities
52212	Towing and road side assistance
52213	Operation of parking facilities for motor vehicles (parking lots)
52214	Highway, bridge and tunnel operation services
52219	Other service activities incidental to land transportation n.e.c.
52221	Port, harbours and piers operation services
52222	Vessel salvage and refloating services
52229	Other service activities incidental to water transportation n.e.c.
52231	Operation of terminal facilities
52232	Airport and air-traffic-control activities
52233	Ground service activities on airfields
52234	Fire fighting and fire-prevention services at airports
52239	Other service activities incidental to air transportation n.e.c.
52241	Stevedoring services
52249	Other cargo handling activities n.e.c.
52291	Forwarding of freight
52292	Brokerage for ship and aircraft space
52299	Other transportation support activities n.e.c.
	POSTAL AND COURIER ACTIVITIES
53100	National postal services
53200	Courier activities other than national post activities
I	ACCOMODATION AND FOOD SERVICE ACTIVITIES
	ACCOMMODATION
	Short term accommodation activities
55101	Hotels and resort hotels
55102	Motels

55103	Apartment hotels
55104	Chalets
55105	Rest house/guest house
55106	Bed and breakfast units
55107	Hostels
55108	Home stay
55109	Other short term accommodation activities n.e.c.
55200	Camping grounds, recreational vehicle parks and trailer parks
55900	Other accommodation
	FOOD AND BEVERAGE SERVICE ACTIVITIES
	Restaurants and mobile food service activities
56101	Restaurants and restaurant cum night clubs
56102	Cafeterias/canteens
56103	Fast-food restaurants
56104	Ice cream truck vendors and parlours
56105	Mobile food carts
56106	Food stalls/hawkers
56107	Food or beverage, food and beverage preparation in market stalls/hawkers
	Event catering and other food service activities
56210	Event/food caterers
56290	Other food service activities
	Beverage serving activities
56301	Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke
56302	Coffee shops
56303	Drink stalls/hawkers
56304	Mobile beverage
56309	Others drinking places n.e.c.
J	INFORMATION AND COMMUNICATION
	PUBLISHING ACTIVITIES
	Publishing of books, periodicals and other publishing activities
58110	Publishing of books, brochures and other publications
58120	Publishing of mailing lists, telephone book, other directories
58130	Publishing of newspapers, journals, magazines and periodicals in print or electronic form
58190	Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c.
	Software publishing
58201	Business and other applications
58202	Computer games for all platforms
58203	Operating systems
	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
	Motion picture, video and television programme activities
59110	Motion picture, video and television programme production activities
59120	Motion picture, video and television programme post-production activities
59130	Motion picture, video and television programme distribution activities
59140	Motion picture projection activities
59200	Sound recording and music publishing activities
	PROGRAMMING AND BROADCASTING ACTIVITIES
60100	Radio broadcasting
60200	Television programming and broadcasting activities
	TELECOMMUNICATIONS
	Wired telecommunications activities

61101	Wired telecommunications services
61102	Internet access providers by the operator of the wired infrastructure
	Wireless telecommunications activities
61201	Wireless telecommunications services
61202	Internet access providers by the operator of the wireless infrastructure
	Satellite telecommunications activities
61300	Satellite telecommunications services
	Other telecommunications activities
61901	Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP
61902	Provision of telecommunications services over existing telecom connection
61903	Telecommunications resellers
61904	Provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision
61905	Provision of specialized telecommunications applications
61909	Other telecommunications activities n.e.c.
	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
62010	Computer programming activities
62021	Computer consultancy
62022	Computer facilities management activities
62091	Information Communication Technology (ICT) system security
62099	Other information technology service activities n.e.c.
	INFORMATION SERVICE ACTIVITIES
	Data processing, hosting and related activities; web portals
63111	Activities of providing infrastructure for hosting, data processing services and related activities
63112	Data processing activities
63120	Web portals
	Other information service activities
63910	News syndicate and news agency activities
63990	Other information service activities n.e.c.
K	FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES
	FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING
	Monetary intermediation
64110	Central banking
64191	Commercial Banks
64192	Islamic Banks
64193	Offshore Banks
64194	Investment Banks
64195	Development financial institutions (with deposit taking functions)
64199	Other monetary intermediation (with deposit taking functions) n.e.c.
64200	Activities of holding companies
	Trusts, funds and similar financial entities
64301	Venture capital companies
64302	Unit trust fund excludes REITs
64303	Property unit trust (REITs)
64304	Other administration of trusts accounts
64309	Trusts, funds and similar financial entities n.e.c.
	Other financial service activities, except insurance/takaful and pension funding activities
64910	Financial leasing activities
64921	Development financial institutions (without deposit taking functions)
64922	Credit card services

64923	Licensed money lending activities
64924	Pawnshops and pawnbrokers includes Ar-Rahnu
64925	Co-operative with credits functions
64929	Other credit granting n.e.c.
64991	Factoring companies
64992	Representative office of foreign banks
64993	Nominee companies
64999	Other financial service activities, except insurance/takaful and pension funding n.e.c.
	INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY
	Insurance/Takaful
65111	Life insurance
65112	Family takaful
65121	General insurance
65122	General takaful
65123	Composite insurance
65124	Offshore insurance
65125	Offshore takaful
	Reinsurance/Retakaful
65201	Life reinsurance
65202	Family retakaful
65203	General reinsurance
65204	General retakaful
65205	Composite retakaful
65206	Offshore reinsurance
65207	Offshore retakaful
	Pension and provident funding
65301	Pension funding
65302	Provident funding
	ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES
	Activities auxiliary to financial service activities, except insurance/takaful and pension funding
66111	Stock exchanges
66112	Exchanges for commodity contracts
66113	Securities exchange
66114	Exchanges for commodity futures contracts
66119	Administration of financial markets n.e.c.
66121	Stock, share and bond brokers
66122	Commodity brokers and dealers
66123	Gold bullion dealers
66124	Foreign exchange broker and dealers (Bureaux de change)
66125	Money-changing services
66129	Other financial and commodity futures brokers and dealers
66191	Investment advisory services
66192	Financial consultancy services
66199	Activities auxiliary to finance n.e.c.
	Activities auxiliary to insurance/takaful and pension funding
66211	Insurance adjusting service
66212	Takaful adjusting service
66221	Insurance agents
66222	Takaful agents

66223	Insurance brokers
66224	Takaful brokers
66290	Other activities auxiliary to insurance, takaful and pension funding
	Fund management activities
66301	Management of pension funds
66302	Assets/portfolio management
66303	Unit trust management companies
L	REAL ESTATE ACTIVITIES
	Real estate activities with own or leased property
68101	Buying, selling, renting and operating of self-owned or leased real estate – residential buildings
68102	Buying, selling, renting and operating of self-owned or leased real estate – non-residential buildings
68103	Buying, selling, renting and operating of self-owned or leased real estate – land
68104	Development of building projects for own operation, i.e. for renting of space in these buildings
68109	Real estate activities with own or leased property n.e.c.
	Real estate activities on a fee or contract basis
68201	Activities of real estate agents and brokers for buying, selling and renting of real estate
68202	Management of real estate on a fee or contract basis
68203	Appraisal services for real estate
68209	Real estate activities on a fee or contract basis n.e.c.
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
69100	Legal activities
69200	Accounting, bookkeeping and auditing activities; tax consultancy
	ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES
70100	Activities of head offices
	Management consultancy activities
70201	Business management consultancy services
70202	Human resource consultancy services
70203	Consultancy services in public relation and communications
70209	Other management consultancy activities n.e.c.
	ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS
	Architectural and engineering activities and related technical consultancy
71101	Architectural services
71102	Engineering services
71103	Land surveying services
71109	Other architectural and engineering activities and related technical consultancy n.e.c.
71200	Technical testing and analysis
	SCIENTIFIC RESEARCH AND DEVELOPMENT
	Research and experimental development on natural sciences and engineering
72101	Research and development on natural sciences
72102	Research and development on engineering and technology
72103	Research and development on medical sciences
72104	Research and development on biotechnology
72105	Research and development on agricultural sciences
72106	Research and development on Information Communication Technology (ICT)
72109	Research and development on other natural science and engineering n.e.c.
	Research and experimental development on social sciences and humanities
72201	Research and development on social sciences
72202	Research and development on humanities
72209	Research and development of other social sciences and humanities n.e.c.

	ADVERTISING AND MARKET RESEARCH
73100	Advertising
73200	Market research and public opinion polling
	OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	Specialized design activities
74101	Activities of interior decorators
74102	Services of graphic designers
74103	Fashion design services
74109	Specialized design activities n.e.c.
74200	Photographic activities
	Other professional, scientific and technical activities n.e.c.
74901	Translation and interpretation activities
74902	Business brokerage activities
74903	Security consulting
74904	Activities of quantity surveyors
74905	Activities of consultants other than architecture, engineering and management consultants
74909	Any other professional, scientific and technical activities n.e.c.
75000	VETERINARY ACTIVITIES
N	ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES
	RENTAL AND LEASING ACTIVITIES
	Rental and leasing of motor vehicles
77101	Renting and operational leasing of passenger cars (without driver)
77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles
	Rental and leasing of personal and household goods
77211	Renting and leasing of pleasure boats, canoes, sailboats
77212	Renting and leasing of bicycles
77213	Renting and leasing of beach chairs and umbrellas
77219	Renting and leasing of other sports equipment n.e.c.
77220	Renting of video tapes, records, CDs, DVDs
77291	Renting and leasing of textiles, wearing apparel and footwear
77292	Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares
77293	Renting and leasing of jewellery, musical instruments, scenery and costumes
77294	Renting and leasing of books, journals and magazines
77295	Renting and leasing of machinery and equipment used by amateurs or as a hobby
77296	Renting of flowers and plants
77297	Renting and leasing of electronic equipment for household use
77299	Renting and leasing of other personal and household goods n.e.c.
	Rental and leasing of other machinery, equipment and tangible goods
77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
77302	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
77303	Renting and operational leasing of water-transport equipment without operator
77304	Renting and operational leasing of air transport equipment without operator
77305	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
77306	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
77307	Rental and operational leasing of office machinery and equipment without operator
77309	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77400	Leasing of intellectual property and similar products, except copyrighted works

	EMPLOYMENT ACTIVITIES
78100	Activities of employment placement agencies
78200	Temporary employment agency activities
	Other human resources provision
78300	Provision of human resources for client businesses
	TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
	SECURITY AND INVESTIGATION ACTIVITIES
80100	Private security activities
80200	Security systems service activities
80300	Investigation and detective activities
	SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES
81100	Combined facilities support activities
	Cleaning activities
81210	General cleaning of buildings
81291	Cleaning of buildings of all types
81292	Swimming pool cleaning and maintenance services
81293	Cleaning of industrial machinery
81294	Cleaning of trains, buses, planes
81295	Cleaning of pest control services not in connection with agriculture
81296	Disinfecting and exterminating activities
81297	Cleaning of sea tankers
81299	Other building and industrial cleaning activities, n.e.c.
81300	Landscape care and maintenance service activities
	OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES
	Office administrative and support activities
82110	Combined office administrative service activities
82191	Document preparation, editing and/or proofreading
82192	Typing, word processing or desktop publishing
82193	Secretarial support services
82194	Transcription of documents and other secretarial services
82195	Provision of mailbox rental and other postal and mailing services
82196	Photocopying, duplicating, blueprinting
82199	Photocopying, document preparation and other specialized office support activities n.e.c.
82200	Activities of call centres
	Organization of conventions and trade shows
82301	Organization, promotions and/or management of event
82302	Meeting, incentive, convention, exhibition (MICE)
	Business support service activities n.e.c.
82910	Activities of collection agencies and credit bureaus
82920	Packaging activities on a fee or contract basis, whether or not these involve an automated process
82990	Other business support service activities n.e.c.
O	PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES
	Administration of the State and the economic and social policy of the community
84111	General (overall) public administration activities
84112	Ancillary service activities for the government as a whole

84121	Administrative educational services
84122	Administrative health care services
84123	Administrative housing and local government services
84124	Administrative recreational, cultural, arts and sports services
84125	Administrative religious affairs services
84126	Administrative welfare services
84129	Other community and social affairs services
84131	Domestic and international trade affairs
84132	Agriculture and rural development affairs
84133	Primary industries affairs
84134	Public works affairs
84135	Transport affairs
84136	Energy, telecommunication and postal affairs
84137	Tourism affairs
84138	Human resource affairs
84139	Other regulation of and contribution to more efficient operation of businesses n.e.c.
	Provision of services to the community as a whole
84210	Foreign affairs
84220	Military and civil defence services
84231	Police service
84232	Prison service
84233	Immigration service
84234	National registration service
84235	Judiciary and legal service
84236	Firefighting and fire prevention
84239	Other public order and safety affairs related services
84300	Compulsory social security activities e.g. SOCSO
P	EDUCATION
	Pre-primary and primary education
85101	Pre-primary education (Public)
85102	Pre-primary education (Private)
85103	Primary education (Public)
85104	Primary education (Private)
	Secondary education
85211	General school secondary education (Public)
85212	General school secondary education (Private)
85221	Technical and vocational education below the level of higher education (Public)
85222	Technical and vocational education below the level of higher education (Private)
	Higher education
85301	College and university education (Public)
85302	College and university education (Private)
	Other education
85411	Sports instruction
85412	Martial arts instruction
85419	Any other sports and recreation education n.e.c
85421	Music and dancing school
85429	Any other cultural education n.e.c.
85491	Tuition centre
85492	Driving school
85493	Religious instruction
85494	Computer training

85499	Others education n.e.c
	Education support services
85500	Educational support services for provision of non-instructional services
Q	HUMAN HEALTH AND SOCIAL WORK ACTIVITIES
	HUMAN HEALTH ACTIVITIES
	Hospital activities
86101	Hospital activities
86102	Maternity home services (outside hospital)
	Medical and dental practice activities
86201	General medical services
86202	Specialized medical services
86203	Dental services
	Other human health activities
86901	Dialysis Centres
86902	Medical laboratories
86903	Physiotherapy and occupational therapy service
86904	Acupuncture services
86905	Herbalist and homeopathy services
86906	Ambulance services
86909	Other human health services n.e.c.
	RESIDENTIAL CARE ACTIVITIES
	Residential nursing care facilities
87101	Homes for the elderly with nursing care
87102	Nursing homes
87103	Palliative or hospices
	Residential care activities for mental retardation, mental health and substance abuse
87201	Drug rehabilitation centres
87209	Other residential care activities for mental retardation n.e.c.
87300	Residential care activities for the elderly and disabled
	Other residential care activities
87901	Orphanages
87902	Welfare homes services
87909	Other residential care activities n.e.c.
	SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION
	Social work activities without accommodation for the elderly and disabled
88101	Day-care activities for the elderly or for handicapped adults
88109	Others social work activities without accommodation for the elderly and disabled
	Other social work activities without accommodation n.e.c.
88901	Counselling service
88902	Child day-care activities
88909	Other social work activities without accommodation n.e.c.
R	ARTS, ENTERTAINMENT AND RECREATION
	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
90001	Theatrical producer, singer group band and orchestra entertainment services
90002	Operation of concert and theatre halls and other arts facilities
90003	Activities of sculptors, painters, cartoonists, engravers, etchers
90004	Activities of individual writers, for all subjects
90005	Activities of independent journalists
90006	Restoring of works of art such as painting
90007	Activities of producers or entrepreneurs of arts live events, with or without facilities
90009	Creative, arts and entertainment activities n.e.c.

	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
91011	Documentation and information activities of libraries of all kinds
91012	Stock photo libraries and services
91021	Operation of museums of all kinds
91022	Operation of historical sites and buildings
91031	Operation of botanical and zoological gardens
91032	Operation of nature reserves, including wildlife preservation
92000	GAMBLING AND BETTING ACTIVITIES
	SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES
	Sports activities
93111	Football, hockey, cricket, baseball, badminton, futsal, paintball
93112	Racetracks for auto
93113	Equestrian clubs
93114	Swimming pools and stadiums, ice-skating arenas
93115	Track and field stadium
93116	Golf courses
93117	Bowling centre
93118	Fitness centres
93119	Organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities
93120	The operation of sports clubs such as football club, bowling club, swimming club
93191	Activities of producers or promoters of sports events, with or without facilities
93192	Activities of sports leagues and regulating bodies
93193	Activities of related to promotion of sporting events
93199	Other sports activities n.e.c.
	Other amusement and recreation activities
93210	Activities of amusement parks and theme parks
93291	Activities of recreation parks and beaches
93292	Operation of recreational transport facilities
93293	Renting of leisure and pleasure equipment as an integral part of recreational facilities
93294	Operation of fairs and shows of a recreational nature
93295	Operation of discotheques and dance floors
93296	Activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities
93297	Cyber Café/Internet Centre
93299	Any other amusement and recreation activities n.e.c.
S	OTHER SERVICE ACTIVITIES
	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS
	Activities of business, employers and professional membership organizations
94110	Activities of business and employers membership organizations
94120	Activities of professional membership organizations
94200	Activities of trade unions
	Activities of other membership organizations
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
	REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS
	Repair of computers and communication equipment
95111	Repair of electronic equipment
95112	Repair and maintenance of computer terminals
95113	Repair and maintenance of hand-held computers (PDA's)
95121	Repair and maintenance of cordless telephones

95122	Repair and maintenance of cellular phones
95123	Repair and maintenance of carrier equipment modems
95124	Repair and maintenance of fax machines
95125	Repair and maintenance of communications transmission equipment
95126	Repair and maintenance of two-way radios
95127	Repair and maintenance of commercial TV and video cameras
	Repair of personal and household goods
95211	Repair and maintenance of television, radio receivers
95212	Repair and maintenance of VCR/DVD/VCD
95213	Repair and maintenance of CD players
95214	Repair and maintenance of household-type video cameras
95221	Repair and servicing of household appliances
95222	Repair and servicing of home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95291	Repair of bicycles
95292	Repair and alteration of clothing
95293	Repair and alteration of jewellery
95294	Repair of watches, clocks and their parts
95295	Repair of sporting goods
95296	Repair of musical instruments
95299	Repair of other personal and household goods n.e.c.
	OTHER PERSONAL SERVICE ACTIVITIES
96011	Laundering and dry-cleaning, pressing
96012	Carpet and rug shampooing, and drapery and curtain cleaning, whether on clients' premises or not
96013	Provision of linens, work uniforms and related items by laundries
96014	Diaper supply services
96020	Hairdressing and other beauty treatment
96031	Preparing the dead for burial or cremation and embalming and morticians' services
96032	Providing burial or cremation services
96033	Rental of equipped space in funeral parlours
96034	Rental or sale of graves
96035	Maintenance of graves and mausoleums
96091	Activities of sauna, steam baths, massage salons
96092	Astrological and spiritualists' activities
96093	Social activities such as escort services, dating services, services of marriage bureaux
96094	Pet care services
96095	Genealogical organizations
96096	Shoe shiners, porters, valet car parkers
96097	Concession operation of coin-operated personal service machines
96099	Other service activities n.e.c.
T	ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE
97000	Activities of households as employers of domestic personnel
	Undifferentiated goods-and services-producing activities of private households for own use
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
U	ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES
99000	Activities of extraterritorial organization and bodies

NOTE: n.e.c. - not elsewhere classified

APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2000	Basis Period for a Non-Business Source	01/03/2000		
2/2000	Basis Period for a Business Source (Companies & Co-operatives) <i>(superseded by Public Ruling No. 5/2001 with effect from year of assessment 2001 where it relates to co-operatives)</i>	01/03/2000		
3/2000	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives) <i>(superseded by Public Ruling No. 6/2001 with effect from year of assessment 2001)</i>	01/03/2000		
4/2000	Keeping Sufficient Records (Companies and Co-operatives)	01/03/2000		
4/2000 (Revised)	Keeping Sufficient Records (Companies and Co-operatives)	30/06/2001		
5/2000	Keeping Sufficient Records (Individuals & Partnerships)	01/03/2000		
5/2000 (Revised)	Keeping Sufficient Records (Individuals & Partnerships)	30/06/2001		
6/2000	Keeping Sufficient Records (Persons other than Companies or Individuals)	01/03/2000		
6/2000 (Revised)	Keeping Sufficient Records (Persons other than Companies or Individuals)	30/06/2001		
7/2000	Providing Reasonable Facilities and Assistance	16/06/2000		
8/2000	Wilful Evasion of Tax and Related Offences	30/12/2000		
1/2001	Ownership of Plant and Machinery for the Purpose of Claiming Capital Allowances <i>(superseded by Public Ruling No. 5/2014)</i>	18/01/2001		
2/2001	Computation of Initial & Annual Allowances in respect of Plant & Machinery	18/01/2001		
3/2001 & Addendum	Appeal against an Assessment <i>(superseded by Public Ruling No. 3/2012)</i>	18/01/2001 & 18/05/2009		
4/2001	Basis Period for a Non-Business Source (Individuals & Persons other than Companies)	30/04/2001 18/05/2009		
5/2001	Basis Period for a Business Source (Co-operatives) <i>(superseded by Public Ruling No. 8/2014 with effect from year of assessment 2014)</i>	30/04/2001		
6/2001	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives) <i>(refer to Public Ruling No. 3/2000 prior to year of assessment 2001)</i>	30/04/2001		
7/2001	Basis Period for Business & Non-Business Source (Companies) <i>(superseded by Public Ruling No. 8/2014 with effect from year of assessment 2014)</i>	30/04/2001		
1/2002	Deduction for Bad & Doubtful Debts and Treatment of Recoveries	02/04/2002		
2/2002	Allowable Pre-operational And Pre-commencement of Business Expenses For Companies <i>(refer to Public Ruling No. 2/2010 with effect from year of assessment 2010)</i>	08/07/2002		
1/2003 & Addendum	Tax Treatment relating to Leave Passage	05/08/2003 & 23/08/2007		
2/2003	"Key-Man" Insurance	30/12/2003		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2004	Income from Letting of Real Property <i>(refer to Public Ruling No. 4/2011 with effect from year of assessment 2011)</i>	30/06/2004		
2/2004, Addendum, Second Addendum, Third Addendum & Fourth Addendum	Benefits-In-Kind <i>(replaced by Public Ruling No. 3/2013)</i>	08/11/2004, 20/05/2005, 17/01/2006, 17/04/2009 & 19/04/2010		
3/2004 & Addendum	Entertainment Expense <i>(refer to Public Ruling No. 3/2008 with effect from year of assessment 2008)</i>	08/11/2004 & 23/08/2007		
4/2004	Employee Share Option Scheme Benefit <i>(replaced by Public Ruling No. 11/2012)</i>	09/12/2004		
5/2004 & Addendum	Double Deduction Incentive on Research Expenditure	30/12/2004 & 03/04/2008		
1/2005	Computation of Total Income for Individual	05/02/2005		
2/2005, Addendum & Second Addendum	Computation of Income Tax Payable by a Resident Individual	06/06/2005, 06/07/2006 & 03/01/2008		
3/2005 & Addendum	Living Accommodation Benefit Provided for the Employee by the Employer	11/08/2005 & 05/02/2009		
4/2005, Addendum & Second Addendum	Withholding Tax on Special Classes of Income <i>(replaced by Public Ruling No. 1/2014)</i>	12/09/2005, 30/11/2007 & 04/01/2010		
5/2005	Deduction for Loss of Cash and Treatment of Recoveries <i>(replaced by Public Ruling No. 4/2012)</i>	14/11/2005		
6/2005 & Addendum	Trade Association	08/12/2005 & 01/07/2009		
1/2006, Addendum, Second Addendum & Third Addendum	Perquisites from Employment <i>(replaced by Public Ruling No. 2/2013)</i>	17/01/2006, 30/08/2007, 25/02/2009 & 30/07/2009		
2/2006	Tax Borne by Employers	17/01/2006		
3/2006	Property Development & Construction Contracts <i>(superseded by Public Ruling No. 1/2009 & 2/2009)</i>	13/03/2006		
4/2006	Valuation of Stock In Trade and Work In Progress Part I	31/05/2006		
5/2006	Professional Indemnity Insurance <i>(refer to Public Ruling No. 3/2009 with effect from year of assessment 2008)</i>	31/05/2006		
6/2006	Tax Treatment of Legal and Professional Expenses	06/07/2006		
1/2008	Special Allowances for Small Value Assets <i>(superseded by Public Ruling No. 10/2014)</i>	27/03/2008		
2/2008	Reinvestment Allowance <i>(superseded by Public Ruling No. 6/2012)</i>	03/04/2008		
3/2008	Entertainment Expense <i>(refer to Public Ruling No. 3/2004 prior to year of assessment 2008)</i>	22/10/2008		
1/2009	Property Development <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		
2/2009	Construction Contracts <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		
3/2009	Professional Indemnity Insurance <i>(refer to Public Ruling No. 5/2006 prior to year of assessment 2008)</i>	30/07/2009		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2010	Withholding Tax on Income under Paragraph 4(f)	19/04/2010		
2/2010	Allowable Pre-operational and Pre-commencement of Business Expenses <i>(superseded by Public Ruling No. 11/2013)</i>	03/06/2010		
1/2011	Taxation of Malaysia Employees Seconded Overseas	07/02/2011		
2/2011	Interest Expense and Interest Restriction	07/02/2011		
3/2011	Investment Holding Company	10/03/2011		
4/2011	Income from Letting of Real Property <i>(refer to Public Ruling No. 1/2004 prior to year of assessment 2011)</i>	10/03/2011		
5/2011	Residence Status of Companies and Bodies of Persons	16/05/2011		
6/2011	Residence Status of Individuals	16/05/2011		
7/2011	Notification of Change in Accounting Period of a Company / Trust Body / Co-operative Society	23/08/2011		
8/2011	Foreign Nationals Working in Malaysia - Tax Treatment	16/11/2011		
9/2011	Co-operative Society	16/11/2011		
10/2011	Gratuity <i>(superseded by Public Ruling No. 8/2013)</i>	05/12/2011		
11/2011	Bilateral Credit and Unilateral Credit	20/12/2011		
12/2011	Tax Exemption on Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia	20/12/2011		
1/2012	Compensation for Loss of Employment	27/01/2012		
2/2012	Foreign Nationals Working in Malaysia - Tax Treaty Relief	03/05/2012		
3/2012	Appeal against an Assessment <i>(supersedes Public Ruling No. 3/2001 & its Addendum)</i>	04/05/2012		
4/2012	Deduction for Loss of Cash and Treatment of Recoveries <i>(supersedes Public Ruling No. 5/2005)</i>	01/06/2012		
5/2012	Clubs, Associations or Similar Institutions <i>(replaced by Public Ruling No. 1/2015)</i>	25/06/2012		
6/2012	Reinvestment Allowance <i>(supersedes Public Ruling No. 2/2008)</i>	12/10/2012		
7/2012	Taxation of Unit Holders of Real Estate Investment Trusts / Property Trust Funds	29/10/2012		
8/2012	Real Estate Investment Trusts / Property Trust Funds - An Overview	02/11/2012		
9/2012	Taxation of Real Estate Investment Trusts / Property Trust Funds	26/11/2012		
10/2012	Tax Treatment of Malaysian Ship	13/12/2012		
11/2012	Employee Share Option Scheme Benefit <i>(supersedes Public Ruling No. 4/2004)</i>	13/12/2012		
12/2012	Share Scheme Benefit for Cross Border Employees	24/12/2012		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2013	Deductions for Promotion of Exports <i>[Paragraph 6.2.1(c) amended on 29/12/2014]</i>	04/02/2013		
2/2013	Perquisites from Employment <i>(supersedes Public Ruling No. 1/2006 and its Addenda)</i>	28/02/2013		
3/2013	Benefits In Kind <i>(supersedes Public Ruling No. 2/2004 and its Addenda)</i>	15/03/2013		
4/2013	Accelerated Capital Allowance	15/04/2013		
5/2013	Taxation of Unit Holders of Unit Trust Funds	23/05/2013		
6/2013	Unit Trust Funds Part II - Taxation of Unit Trusts <i>(superseded by Public Ruling No. 7/2014)</i>	23/05/2013		
7/2013	Unit Trust Funds Part I - An Overview	28/05/2013		
8/2013	Gratuity <i>(supersedes Public Ruling No. 10/2011)</i>	25/06/2013		
9/2013	Special Deduction for Expenditure on Treasury Shares	27/06/2013		
10/2013	Taxation of Business Trust	03/07/2013		
11/2013	Pre-operational Business Expenditure <i>(supersedes Public Ruling No. 2/2010)</i>	18/11/2013		
12/2013	Rescuing Contractor and Developer	17/12/2013		
1/2014	Withholding Tax on Special Classes of Income <i>(supersedes Public Ruling No. 4/2005 and its Addenda)</i>	23/01/2014		
2/2014	Taxation Of Inventors On Income From Foreign Fund Management Company	28/04/2014		
3/2014	Taxation Of Limited Liability Partnership	09/05/2014		
4/2014	Deferred Annuity	24/06/2014		
5/2014	Ownership and Use of Asset for the Purpose of Claiming Capital Allowances <i>(supersedes Public Ruling No. 1/2001)</i>	27/06/2014		
6/2014	Taxation of Foreign Fund Management Company	04/09/2014		
7/2014	Unit Trust Funds Part II - Taxation of Unit Trusts <i>(supersedes Public Ruling No. 6/2013)</i>	04/11/2014		
8/2014	Basis Period of a Company, Limited Liability Partnership, Trust Body and Co-operative Society <i>(supersedes Public Ruling No. 5/2001 & 7/2001)</i>	01/12/2014		
9/2014	Private Retirement Scheme	24/12/2014		
10/2014	Special Allowances for Small Value Assets <i>(supersedes Public Ruling No. 1/2008)</i>	31/12/2014		
11/2014	Forest Allowances and Expenses relating to Timber Extraction	31/12/2014		
12/2014	Qualifying Plant and Machinery for Claiming Capital Allowances	31/12/2014		
1/2015	Club, Association or Similar Institution <i>(replaces Public Ruling No. 5/2012)</i>	12/01/2015		

APPENDIX I:

LIST OF GUIDELINES AND APPLICATION FORMS FOR INCENTIVE CLAIM

I. List of Guidelines and Application Forms

	Subject of Guideline	Reference No. of LHDNM Guideline	Reference No. of Application Form
1.	Guideline for claiming double deduction on research expenditure under section 34B ITA 1967	LHDN. 01/35/(S)/42/51/286-18	Form DD2/1995(Pin.2)
2.	Guideline relating to the claim on Reinvestment Allowance (RA) for qualifying projects under Schedule 7A ITA 1967	EPS/PP/1/1997 and KCP 1998/1	LHDN/BT/RA/2005
3.	Guideline for claiming tax deduction for donations made to individuals suffering from chronic / serious diseases (refer to <i>Lampiran A</i> on the types of chronic / serious diseases which can be considered for the purpose of subsection 44(6) ITA 1967)	—	LAMPIRAN B *
4.	Guidelines for claiming deductions for promotion of export of higher education under Income Tax (Deduction for Promotion of Export of Higher Education) (i) Rules 2001 - P.U.(A) 185/2001; and (ii) (Amendment) Rules 2003 - P.U.(A) 261/2003	LHDN/BT/GP/POE/HE/2004	LHDN/BT/DD/POE/HE/2004 *
5.	Guideline on application for deduction under paragraph 34(6)(h) of ITA 1967 for the purpose of income tax computation	CR(8.09)681/2-61(SJ.18) VOL.6 (20)	LAMPIRAN I LAMPIRAN II & LAMPIRAN III *
6.	Guideline on application for deduction under paragraph 34(6)(ha) of ITA 1967 for the purpose of income tax computation	CR(8.09)681/2-61(SJ.18) VOL.6 (SK.27)(4)	LAMPIRAN I & LAMPIRAN II *

* Application form downloadable from LHDNM Official Portal

II. List of Government Gazettes / Public Rulings and Application Forms

Type of Application		Reference No. of Application Form
1.	Application for an approved research project and claim for double deduction on research expenditure under section 34A ITA 1967 - Public Ruling No. 5/2004 (Issued on 31/12/2004)	Borang 1 (Sek 34A ACP 1967) and Borang 2 (Sek 34A ACP 1967)
2.	Claim for further deduction under Income Tax (Deductions for Overseas Expenses for Promotion of Tourism): (i) Rules 1991 - P.U.(A) 412/1991; and (ii) (Amendment) Rules 2003 - P.U.(A) 263/2003	LHDN/BT/DD/POT/2003-1
3.	Claim for deduction under Income Tax (Deductions for Approved Training) Rules 1992 - P.U.(A) 61/1992	LHDN/Latihan/92
4.	Claim for allowance under Income Tax (Allowance for Increased Exports): (i) Rules 1999 - P.U.(A) 128/1999; and (ii) (Amendment) Rules 2003 - P.U.(A) 309/2003	LHDN/BT/EX/AIE/2003-1
5.	Claim for further deduction under Income Tax (Deductions for Promotion of Export of Services): (i) Rules 1999 - P.U.(A) 193/1999; (ii) Rules 2002 - P.U.(A) 114/2002; and (iii) (Amendment) Rules 2003 - P.U.(A) 262/2003	LHDN/BT/DD/POE/S/2003-1
6.	Claim for exemption of income for value of increased export of services under Income Tax (Exemption): (i) (No.2) Order 2001 - P.U.(A) 154/2001; (ii) (No.9) Order 2002 - P.U.(A) 57/2002; and (iii) (Amendment) Order 2006 - P.U.(A) 275/2006	LHDN/BT/EX/AIES/2003-1Pin2007
7.	Claim for further deduction under Income Tax (Deductions for Advertising Expenditure on Malaysian Brand Name Goods) Rules 2002: (i) 2002 - P.U.(A) 62/2002; and (ii) (Pindaan) 2007 - P.U.(A) 171/2007	LHDN/BT/DD/BNG/2003-1
8.	Claim for double deduction under Income Tax (Deduction for Promotion of Export of Professional Services) Rules 2003: (i) 2003 - P.U.(A) 124/2003 (ii) (Amendment) Rules 2005 - P.U.(A) 270/2005	LHDN/BT/DD/POE/PS/2003-1
9.	Claim for exemption of income for value of increased export of services under Income Tax (Exemption) (No. 17) Order 2005 - P.U.(A) 158/2005	LHDN/BT/EX/SI/2005

Type of Application		Reference No. of Application Form
10.	<p>Claim on deduction for promotion of exports under the following Income Tax Rules:-</p> <p>(i) (Promotion of Exports) (Amendment) 2001 - P.U.(A) 170/2001</p> <p>(ii) (Deduction for Promotion of Exports) 2002 - P.U.(A) 115/2002</p> <p>(iii) (Deduction for Promotion of Exports) (No. 2) 2002 - P.U.(A) 116/2002</p> <p>(iv) (Deduction for Promotion of Exports) (No. 2) (Amendment) 2002 - P.U.(A) 355/2002</p> <p>(v) (Deduction for Promotion of Exports) (No. 3) (Amendment) 2002 - P.U.(A) 117/2002</p> <p>(vi) (Promotion of Exports) (Amendment) 2003 - P.U.(A) 267/2003</p> <p>(vii) (Deduction for Promotion of Exports) 2007 - P.U.(A) 14/2007</p> <p>Refer to Public Ruling No. 1/2013 at the LHDNM Official Portal.</p>	<ul style="list-style-type: none"> ● Further deduction for promotion of exports - LHDN/BT/DD/POE/2003 ● Further deduction for professional fees on packaging design - LHDN/BT/DD/POE/PD/2003-1 ● Single deduction for promotion of exports - LHDN/BT/SD/POE/2003

APPENDIX J: CODES FOR INCOME EXEMPTED FROM INCOME TAX

Code	Type Of Tax Exempt Income	Reference
501	Foreign income remittances	Paragraph 28 Schedule 6 of Income Tax Act (ITA) 1967
502	Pioneer income / Portion of pioneer income	Promotion Of Investments Act (PIA) 1986
503	Exempt income from approved service projects	Section 127 of ITA 1967
504	Exempt income under subsection 60A(2)	ITA 1967
505	Exempt income under subsection 60B(2)	ITA 1967
506	Income of Venture Capital Company	P.U.(A) 75/2005, P.U.(A) 420/2006 & P.U. (A) 159/2009
507	Income of Venture Capital Management Company	P.U.(A) 77/2005
508	Income of Operational Headquarters Company	P.U.(A) 307/2005
509	Exempt income of International Procurement Company	P.U.(A) 309/2005
510	Exempt income of Regional Distribution Company	P.U.(A) 308/2005
511	Income of Foreign Fund Management Company	Section 60G of ITA 1967
512	Income of Closed-end Fund Company	Section 60H of ITA 1967
513	Income from Domestic Tour and / or Group Inclusive Tour Operating Business	P.U.(A) 58/2002, P.U.(A) 59/2002, P.U.(A) 137/2007, P.U.(A) 138/2007, P.U.(A) 451/2012 & P.U.(A) 7/2013
514	Tax exempt dividend income	ITA 1967
515	Shipping income under section 54A	ITA 1967
516	Exempt income under paragraph 127(3)(b) and subsection 127(3A)	ITA 1967
517	Income of organisers of approved international trade exhibitions	P.U.(A) 113/2002
518	Income from offshore trading via website in Malaysia	P.U.(A) 152/2003
519	Exempt income from the provision of chartering services of luxury yachts	P.U.(A) 209/2002
520	Income from approved food production projects	P.U.(A) 51/2006 & P.U. (A) 166/2011
521	Income of conference promoter in Malaysia	P.U.(A) 500/2000
522	Income of BioNexus status company	P.U.(A) 371/2007
523	Income from branches / investee companies established by banks outside Malaysia	P.U.(A) 278/2007
524	Income from Islamic banking and takaful business transacted in international currencies	P.U.(A) 154/2007
525	Income from business of providing Islamic fund management services to foreign and local investors in Malaysia	P.U.(A) 199/2007 & P.U.(A) 255/2008
526	Income exempted under subsection 60AA(22)	ITA 1967
527	Income from regulated activity relating to a business of dealing in sukuk	P.U.(A) 393/2008
528	Income from regulated activity of dealing in securities and advising on corporate finance relating to the arranging, underwriting and distributing of sukuk	P.U.(A) 394/2008
529	Income of an Iskandar Development Region developer / development manager	P.U.(A) 417/2007
530	Income of an IDR-status ('Iskandar Development Region') company	P.U.(A) 418/2007

Code	Type Of Tax Exempt Income	Reference
531	Income from new branch of company / investee company which carries out insurance / takaful business and is located outside Malaysia	P.U. (A) 411/2009
532	Income in respect of qualifying expenditure for the purpose of obtaining a green building index certificate	P.U. (A) 325/2011 [P.U. (A) 414/2009 is revoked]
533	Income from a consolidation of management project (smallholding and idle land)	P.U.(A) 415/2009
534	Income from healthcare services business given to foreign clients	P.U.(A) 412/2009
535	Income from a business in relation to the carrying on a commercialisation project	P.U.(A) 294/2013