



BASIC PARTICULARS

I	Name of company <i>(If there is a change in name, submit the Notice of Registration of New Name)</i>			
II	Reference no. (registration no.)	III	Income tax no.	C
IV	Country of residence	<i>(Use the Country Code)</i>		
V	Company with paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period and gross income from all business sources not exceeding RM50 million	1 = Yes 2 = No		
VI	Company established for the issuance of asset-backed securities	1 = Yes 2 = No		
VII	Controlled company	1 = Yes 2 = No		
VIII	Substantial change in shareholding and subsection 44(5A) applies	1 = Yes 2 = No 3 = Not relevant		
IX	Claim / Surrender loss under the Group Relief provision <i>[If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S)]</i>	1 = Claim 2 = Surrender 3 = Not relevant		
X	Claim industrial building allowance under subparagraph 42(1) Schedule 3	1 = Yes 2 = No		

[Declare in Ringgit Malaysia (RM) currency]

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Payable

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME RM Sen

A1	Aggregate statutory income from businesses and partnerships <i>(Submit the attachment if there is amendment)</i>		.00
A2	LESS: Business losses brought forward <i>(Restricted to A1)</i>		.00
A3	TOTAL (A1 – A2)		.00
A4	Aggregate statutory income from other sources – Dividends, interest, discounts, rents, royalties, premiums, other income and additions pursuant to paragraph 43(1)(c) <i>(Submit the attachment if there is amendment)</i>		.00
A5	AGGREGATE INCOME (A3 + A4)		.00
A6	LESS: Current year business losses <i>(Restricted to A5)</i>		.00
A7	Prospecting expenditure / pre-operational business expenditure / permitted expenses under section 60F or 60H <i>(Submit the attachment if there is amendment)</i>		.00
A8	Approved donations / gifts / contributions <i>(Submit the attachment if there is amendment)</i>		.00
A9	Zakat perniagaan <i>(Restricted to 2.5% of A5)</i>		.00
A10	Claim for loss under Group Relief provision		.00
A11	TOTAL INCOME [A5 – (A6 to A10)] <i>(Enter '0' if value is negative)</i>		.00
A12	TAXABLE PIONEER INCOME		.00
A13	CHARGEABLE INCOME (A11 + A12)		.00
A14	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)		.00

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX

B1	CHARGEABLE INCOME [from (A13 + A14)]		.00
B2	Apportionment of Chargeable Income	Rate (%)	Income Tax
B2a	.00	17	.
B2b	.00	24	.
B2c	.00		.
B2d	.00		.
B2e	.00		.
B3	TOTAL INCOME TAX CHARGED (B2a to B2e)		.
B4	LESS: Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area		.
B5	TOTAL (B3 – B4)		.
B6	ADD: Tax previously repaid		.
B7	TOTAL (B5 + B6)		.
B8	LESS: Section 110B tax deduction	Section 110 tax deduction (others)	.
	Section 132 and 133 tax relief <i>(Restricted to B3)</i>		.
B9	TAX PAYABLE (B7 – B8)		.

PART C: COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE

C1	Tax payable (from B9)	.
C2	LESS: Previous tax payable	.
C3	TAX / ADDITIONAL TAX CHARGED (C1 – C2)	.
C4	Increase in tax under subsection 77B(4) in respect of amended return form furnished within a period of 6 months after the due date for the submission of return form (C3 x 10%)	.
C5	TOTAL TAX PAYABLE (C3 + C4)	.

PART D: INFORMATION ON OTHER AMENDMENTS

* For items amended, please indicate the item number as in the original return form. Fill in relevant items only.
 • Please furnish attachment as per the following format in case of insufficient space.

ITEM NO. *	SCHEDULE 3, SCHEDULE 7A AND SCHEDULE 7B ALLOWANCE				
C1a	<i>Submit HK-E if there is amendment.</i>				
C1b	Amount Absorbed			Balance Carried Forward	
		Amount Withdrawn / Disregarded (a)	Amount Absorbed (b)	Balance Carried Forward (c)	
C3	<i>Submit HK-E1 if there is amendment.</i>				
C4	<i>Submit HK-E2 if there is amendment.</i>				
Part D	INCENTIVE CLAIM				
	Claim Code			Amount	
	Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
Part E	CLAIM FOR LOSSES				
	<i>Submit HK-F if there is amendment.</i>				
	Amount Disregarded	Amount Absorbed	Amount Surrendered	Balance Carried Forward	
F6	CARRIES OUT CONTROLLED TRANSACTIONS UNDER SECTION 139 AND 140A				
	<i>Submit the attachment if there is amendment.</i>				
F8	SUBJECT TO INTEREST RESTRICTION UNDER SECTION 140C				
	Amount of tax - EBITDA	Interest expense subject to section 140c	Interest expense restricted	Balance Carried Forward	
F11	FINANCIAL PARTICULARS OF COMPANY				
	Subject			Amount	

DECLARATION

I Identification / Passport No *
 (* Delete whichever is not relevant)

hereby declare that this amended return form ** contains information that is true, correct and complete pertaining to the income tax of this company as required under the Income Tax Act 1967.

** 1 = This return form is prepared based on audited accounts.
 2 = This return form is prepared based on **unaudited** accounts.

Signature:

Date: (dd/mm/yyyy)

Designation:

GUIDE NOTES ON AMENDED RETURN FORM C FOR YEAR OF ASSESSMENT 2020

As provided under section 77B of the Income Tax Act 1967 (ITA 1967), a company is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

I	RULES <ul style="list-style-type: none">• A company which has furnished a Return Form in accordance with subsection 77A(1) of ITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charged on the chargeable income of the company as a result of the amendment made.• A company which intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form').• The amendment shall only be made once for a year of assessment.• No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 within a period of 6 months after the date specified for furnishing the Return Form.• For the purpose of section 77B of ITA 1967, the Amended Return Form shall:-<ul style="list-style-type: none">(a) specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income;(b) specify the amount of tax payable on the tax which has or would have been wrongly repaid;(c) specify the increased sum ascertained in accordance with subsection 77B(4) of ITA 1967; or(d) contain such particulars as may be required by the Director General of Inland Revenue.
II	RATE AND COMPUTATION OF INCREASE IN TAX <p>The tax or additional tax payable is subject to an increase in tax under subsection 77B(4) of ITA 1967.</p> <p>The amount of increase in tax charged for an amended return form furnished within a period of 6 months after the date specified in subsection 77A of ITA 1967, shall be 10% of the amount of such tax payable or additional tax payable, as shown in the following formula:-</p> $(A \times 10\%)$ <p>where: A = the amount of such tax payable or additional tax payable</p> <p>A company making the amendment is required to compute and enter the amount of increase in tax at item C4 on page 1 of the Amended Return Form.</p>
III	DEEMED ASSESSMENT <p>An Amended Return Form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the Amended Return Form is furnished.</p>
IV	DECLARATION <p>This section must be duly signed by the person specified in subsection 75(1) of ITA 1967.</p>
V	SUBMISSION OF AMENDED RETURN FORM <p>An Amended Return Form which has been completed and duly signed must be sent to the LHDNM branch which handles the file of the relevant company.</p>



LEMBAGA HASIL DALAM NEGERI MALAYSIA
GROUP RELIEF FORM FOR CLAIMANT COMPANY
(Section 44A of the Income Tax Act 1967)

This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with the Form C by the company claiming the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. Letter of authority [verified copy of Form C (RK-S)] from each surrendering company must be retained for examination by Lembaga Hasil Dalam Negeri Malaysia.
- D. Use separate forms if the number of companies surrendering the loss exceeds five (5) companies.

1. Particulars Of The Company Claiming The Loss

(a) Name of Company

(b) Income Tax No.

(c) Basis Period From

To

2. Particulars Of The Company Surrendering The Loss

Order of Priority	Income Tax No.	Name of Surrendering Company	Basis Period		Amount Surrendered (RM)
			From	To	
TOTAL:					

DECLARATION

I

Identity Card / Passport No. *

* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the claim of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature



LEMBAGA HASIL DALAM NEGERI MALAYSIA
GROUP RELIEF FORM FOR SURRENDERING COMPANY
(Section 44A of the Income Tax Act 1967)

This Form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with the Form C by the company surrendering the loss under the Group Relief provision.
- B. This form shall become part of the Form C pursuant to section 77A of the Income Tax Act 1967.
- C. This form is acceptable as a letter of authority if completed and duly signed by the surrendering company official as stated in subsection 75(1) of the same Act. Hence, a verified copy of Form C (RK-S) has to be prepared for each claimant company.
- D. Use separate forms if the number of companies claiming the loss exceeds five (5) companies.

1. Particulars Of The Company Surrendering The Loss

(a) Name of Company

(b) Income Tax No.

(c) Basis Period From

To

2. Particulars Of The Company Claiming The Loss

Order of Priority	Income Tax No.	Name of Claimant Company	Basis Period		Amount Claimed (RM)
			From	To	
TOTAL:					

DECLARATION

I

Identity Card / Passport No. *

* Delete whichever is not relevant

by means of authority vested under subsection 75(1) of the Income Tax Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Income Tax Act 1967 and the conditions for the surrender of loss under section 44A of the same Act have been complied with, and the election made by the company is final and irrevocable.

Date

Designation

Signature

SUMMARY OF STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS

PART I: BUSINESS			
No.	Business Identification	Business Code	Statutory Income (RM)
i)	Business 1		
ii)	Business 2		
iii)	Business 3		
iv)	Business 4		
v)	Business 5 + 6 and so forth		
TOTAL: (I)			

PART II: PARTNERSHIP			
No.	Business Identification	Income Tax No.	Statutory Income (RM)
i)	Partnership 1	D	
ii)	Partnership 2	D	
iii)	Partnership 3 + 4 and so forth	D	
TOTAL: (II)			
Aggregate Statutory Income From Businesses & Partnerships (I + II)			

FOR REFERENCE

STATUTORY INCOME FROM OTHER SOURCES			
No.	Type of Income	RM	
(i)	Dividends		.00
(ii)	Interests		.00
(iii)	Discounts		.00
(iv)	Rents		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Other Income		.00
(viii)	Additions pursuant to paragraph 43(1)(c)		.00
Aggregate Statutory Income From Other Sources [(i) to (viii)]			.00

OTHER EXPENSES			
No.	Jenis Perbelanjaan	RM	
(i)	Prospecting expenditure [Schedule 4 and paragraph 44(1)(b) of ITA 1967]		.00
(ii)	Pre-operational business expenditure [Schedule 4B and paragraph 44(1)(b) of ITA 1967]		.00
(iii)	Permitted expenses under section 60F of ITA 1967		.00
(iv)	Permitted expenses under section 60H of ITA 1967		.00
TOTAL [(i) to (iv)]			.00

FOR REFERENCE ONLY

Item A8 (Attachment)

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

No.	Type of Donation / Gift / Contribution	RM	
(i)	Gift of money to the Government / State Government / local authority		.00
(ii)(a)	Gift of money to approved institutions / organisations / funds	RM	.00
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM	.00
(ii)(c)	Gift of money or cost of contribution for any project of national interest approved by the Minister of Finance	RM	.00
(ii)(d)	Gift of money in the form of <i>wakaf</i> to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	RM	.00
(iii)	Gift of artifacts, manuscripts or paintings		.00
(iv)	Gift of money for the provision of library facilities or to libraries	<i>Restricted to RM20,000</i>	
(v)	Gift of paintings to the National Art Gallery or any state art gallery		.00
TOTAL [(i) to (v)]			.00

FOR REFERENCE ONLY

Restricted to 10% of A5

(ii)

HK-E: PARTICULARS OF SCHEDULE 3 ALLOWANCE

No.	Business Identity	Business Code	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)
PART X: BUSINESS									
i)	Business 1								
ii)	Business 2								
iii)	Business 3								
iv)	Business 4								
v)	Business 5 + 6 and so forth								
TOTAL X:									

PART Y: PARTNERSHIP

No.	Business Identity	Partnership Income Tax No.	(A) Balancing Charge	(B) Balance Brought Forward	(C) Amount Disregarded	(D) Balancing Allowance	(E) Capital Allowance	(F) Allowance Absorbed	(G) Balance Carried Forward (B - C + D + E - F)
i	Partnership 1	D							
ii)	Partnership 2	D							
iii)	Partnership 3 + 4 and so forth	D							
TOTAL Y:									
GRAND TOTAL (X + Y):									

HK-E1: SUMMARY OF SCHEDULE 7A ALLOWANCE

SCHEDULE 7A ALLOWANCE DURING THE QUALIFYING PERIOD					
(a)	(b)	(c)	(d)	(e)	(f)
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	AMOUNT WITHDRAWN PURSUANT TO PARAGRAPH 2A OF SCHEDULE 7A	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD (f = a + b - c - d - e)

SCHEDULE 7A ALLOWANCE AFTER THE QUALIFYING PERIOD									
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 4B OF SCHEDULE 7A	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT			(r) BALANCE CARRIED FORWARD (r = m - n - p - q)
		(h) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(j) AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE (m = g - h - j - k)	(n) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(p) AMOUNT DISREGARDED UNDER PARAGRAPH 4B OF SCHEDULE 7A	(q) AMOUNT ABSORBED	
2018 & before									
2019									

HK-E2:

SUMMARY OF SCHEDULE 7B ALLOWANCE

SCHEDULE 7B ALLOWANCE DURING THE QUALIFYING PERIOD					
(a)	(b)	(c)	(d)	(e)	(f)
BALANCE BROUGHT FORWARD	AMOUNT OF ALLOWANCE ENTITLED TO BE CLAIMED IN RESPECT OF CAPITAL EXPENDITURE INCURRED IN THE CURRENT YEAR OF ASSESSMENT	ALLOWANCE WITHDRAWN	AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	AMOUNT ABSORBED IN THE CURRENT YEAR OF ASSESSMENT	BALANCE CARRIED FORWARD (f = a + b - c - d - e)

SCHEDULE 7B ALLOWANCE AFTER THE QUALIFYING PERIOD									
FIRST YEAR OF ASSESSMENT FOR THE PURPOSE OF PARAGRAPH 5A OF SCHEDULE 7B	(g) AMOUNT OF ALLOWANCE	ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				ALLOWANCE CANNOT BE CARRIED FORWARD AND ALLOWANCE DISREGARDED / ABSORBED IN THE CURRENT YEAR OF ASSESSMENT			(r) BALANCE CARRIED FORWARD (r = m - n - p - q)
		(h) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(j) AMOUNT DISREGARDED UNDER PARAGRAPH 5A OF SCHEDULE 7B	(k) AMOUNT ABSORBED	(m) BALANCE OF ALLOWANCE (m = g - h - j - k)	(n) AMOUNT CANNOT BE CARRIED FORWARD DUE TO CESSATION OF BUSINESS OF THE QUALIFYING PROJECT	(p) AMOUNT DISREGARDED UNDER PARAGRAPH 5A OF SCHEDULE 7B	(q) AMOUNT ABSORBED	
2018 & before									
2019									

HK-F: SUMMARY OF LOSSES (including pioneer losses after tax relief period)

LOSSES OF CURRENT YEAR OF ASSESSMENT				
(a)	(b)	(c)	(d)	(e)
CURRENT YEAR OF ASSESSMENT BUSINESS AND PARTNERSHIP LOSSES	AMOUNT ABSORBED IN THE CURRENT YEAR	BALANCE NOT ABSORBED (c = a - b)	AMOUNT SURRENDERED UNDER GROUP RELIEF PROVISION	BALANCE CARRIED FORWARD (e = c - d)

LOSSES OF PRIOR YEARS OF ASSESSMENT										
YEAR OF ASSESSMENT IN WHICH LOSS IS INCURRED	(f) AMOUNT OF LOSS INCURRED	LOSSES ABSORBED / SURRENDERED / DISREGARDED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT					LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(r) BALANCE CARRIED FORWARD (r = m - n - p - q)
		(g) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(h) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(j) AMOUNT ABSORBED	(k) AMOUNT SURRENDERED	(m) BALANCE AFTER DISREGARDED / ABSORBED / SURRENDERED (m = f - g - h - j - k)	(n) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(p) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(q) AMOUNT ABSORBED	
2018 & before										
2019										

INFORMATION ON CONTROLLED TRANSACTIONS

PART A: COMPANY INFORMATION

1. Principal activity <i>(as stated in the Financial Statements & Reports)</i>			
2. a) Business code 1			
b) Business code 2			
3. Ultimate holding company:			
3a. Name			
3b. Country code *		<i>(Use country code)</i>	
4. Immediate holding company:			
4a. Name			
4b. Country code *		<i>(Use country code)</i>	
<small>* Refer to the list of country codes in the Company Return Form Guidebook</small>			
5. Transfer Pricing Documentation prepared	<input type="checkbox"/>	1 = Yes	2 = No

PART B: CONTROLLED TRANSACTIONS

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
B1	Sales				
B2	Purchases				
B3	Other income				
B4	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
B5	Management fees including fees / charges for financial, administrative, marketing and training services				
B6	Research and development				
B7	Advertisement, marketing and promotion (AMP)				
B8	Tangible assets				
B9	Rent / Lease of assets				
B10	Loans to associated person				
B11	Loans from associated person				
B12	Interest to associated person				
B13	Interest from associated person				
B14	Guarantee fee				
B15	Cost contribution arrangement (CCA) amount				
B16	Others not specified above				