



BASIC PARTICULARS

1	Name of trust body		3	Resident in Malaysia		1 = Yes 2 = No (Fill in item 5)
2	Income tax no. TA		5	Country of residence		(Use country code)
4	Telephone no.					

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 sources of business(es) and partnership(s) in Malaysia (Fill in the required appendix)	A1	.00
A2	Aggregate statutory income from sources of business(es) and partnership(s) outside Malaysia received in Malaysia effective from 01.07.2022 [If 3=1] (Fill in the required appendix)	A2	.00
A3	AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS (A1 + A2)	A3	.00
A4	LESS: Business losses brought forward (Restricted to A3)	A4	.00
A5	TOTAL (A3 – A4)	A5	.00
A6	Aggregate of other statutory income from sources in Malaysia (Fill in the required appendix) - Dividends, interest, discounts, rents, royalties, premiums, annuities and other periodical payments, other gains or profits pursuant to paragraph 43(1)(c)	A6	.00
A7	Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 [If 3=1] (Fill in the required appendix) - Dividends, interest, discounts, rents, royalties, premiums, annuities and other periodical payments, other gains or profits	A7	.00
A8	AGGREGATE STATUTORY INCOME FROM OTHER SOURCES (A6 + A7)	A8	.00
A9	AGGREGATE INCOME (A5 + A8)	A9	.00
A10	LESS: Current year business losses (Restricted to A9)	A10	.00
A11	Prospecting expenditure under Schedule 4	A11	.00
A12	Annuities payable / periodical payments	A12	.00
A13	Approved donations / gifts / contributions (Fill in the required appendix)	A13	.00
A14	Zakat perniagaan (Restricted to 2.5% of A10)	A14	.00
A15	TOTAL INCOME [A9 – (A10 to A14)] (Enter '0' if value is negative)	A15	.00

Trust Body is **RESIDENT** in Malaysia. (Fill in this part, if item 3 = 1)

A16	LESS: Distribution to resident beneficiaries	A16	.00
A17	CHARGEABLE INCOME [A15 – A16] (Enter '0' if value is negative)	A17	.00
A18	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA (For the period from 01.01.2022 to 30.06.2022) (Fill in the required appendix)	A18	.00

Trust Body is **NOT RESIDENT** in Malaysia. (Fill in this part, if item 3 = 2)

A19	Gross income subject to tax at other rates		
A19a	ADD: Interest	A19a	.00
A19b	Royalties	A19b	.00
A19c	Special classes of income under section 4A	A19c	.00
A19d	Other income (Please specify <input type="text"/>)	A19d	.00
A20	CHARGEABLE INCOME [A16 + (A19a to A19d)]	A20	.00

PART B: TAX PAYABLE / REPAYABLE AND STATUS OF TAX

		RM	Sen
B1	TOTAL CHARGEABLE INCOME [from (A17 + A18) or A20]	B1	.00
B2	Apportionment of chargeable income		Tax Chargeable
B2a	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B2b	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B2c	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B2d	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B2e	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B2f	<input type="text"/> .00	<input type="text"/>	<input type="text"/>
B3	TOTAL INCOME TAX CHARGED (B2a to B2f)	B3	.
B4	ADD: Tax previously repaid (From B7 of original Form TA)	B4	.
B5	TOTAL (B3 + B4)	B5	.
B6	LESS: Section 110 tax deduction (others)	B6	.
B7	Section 132 and 133 tax relief (Trust body is RESIDENT in Malaysia – if relevant) [Restricted to B3]	B7	.
B8	TAX PAYABLE (B5 – B6 – B7)	B8	.
B9	LESS: Previous tax payable (From B6 of original Form TA)	B9	.
B10	Tax / Additional Tax Charged (B8 – B9)	B10	.
B11	Increase in tax under subsection 77B(4) in respect of amended return form furnished within a period of six (6) months after the due date for the submission of return form (B10 x 10%)	B11	.
B12	TOTAL TAX PAYABLE (B10 + B11)	B12	.

PART C: PARTICULARS RELATED TO TAX COMPUTATION**C1 Capital allowances and charges under Schedule 3**C1a Particulars of Schedule 3 allowance (*Submit the attachment if there is amendment*)**C2 Incentive claim**

C2a Claim for special deduction(s) / further deduction(s) / Double deduction(s) / incentive(s) under paragraph 127(3)(b)

	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i					
ii					

C2b Claim for incentive(s) under subsection 127(3A)

	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i					
ii					

C3 Claim for losses

	Amount Disregarded (a)	Amount Absorbed (b)	Balance Carried Forward (c)
C3a <i>Submit the attachment if there is amendment and fill in item (a), (b) and (c).</i>			

PART D: PARTICULARS OF 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. *	SUBJECT			
D12	Financial particulars of trust body			
	<i>Submit the attachment if there is amendment.</i>			
D13	Particulars of beneficiaries' entitlement			
	<i>Submit the attachment if there is amendment.</i>			
D15	Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r)			
	<i>Submit the attachment if there is amendment.</i>			
E4	Subject to interest restriction under section 140c			
	<i>Fill in information on interest subject to section 140C in the following schedule if there is amendment.</i>			
	Amount of tax - EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance Carried Forward

TRUSTEE'S DECLARATION

I Identification / passport no. *
 (* Delete whichever is not relevant)

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

Designation: Signature: Date:

GUIDE NOTES ON AMENDED RETURN FORM TA FOR YEAR OF ASSESSMENT 2022

Section 77B of the Income Tax Act 1967 (ITA 1967) allows taxpayers to make amendment to the tax computation information in the original return forms that has been submitted to the Director General of Inland Revenue. Operational Guideline No. 1 of the year 2020 in respect of Procedure on Submission of Amended Return Form is available at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <https://www.hasil.gov.my> for reference.

I	<p>RULES</p> <ul style="list-style-type: none"> • A trust body which has furnished a return form in accordance with subsection 77A(1) of ITA 1967, is allowed to make amendment to the return form within a period of six (6) months after the due date specified for furnishing the return form. Tax / Additional tax shall be charged on the chargeable income of the trust body as a result of the amendment made. • A trust body 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'). • An amended return form can be submitted if the amendment involves the following: <ul style="list-style-type: none"> (a) income under-reported / not reported; (b) over claimed expenses / other claims over claimed; or (c) over claimed capital allowances / incentives / reliefs over claimed. • The amendment using the amended return form 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 for that year of assessment. • 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	<p>RATE AND COMPUTATION OF INCREASE IN TAX</p> <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 six (6) months after the due 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> <p style="text-align: center;">(A x 10%)</p> <p>where: A = the amount of such tax payable or additional tax payable</p> <p>A trust body making the amendment is required to compute and enter the amount of increase in tax at item B11 on page 1 of the amended return form.</p>
III	<p>DEEMED ASSESSMENT</p> <p>Pursuant to section 91A of ITA 1967, 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	<p>DECLARATION</p> <p>This section must be duly signed by the person specified in subsection 73(1) of ITA 1967.</p>
V	<p>SUBMISSION OF AMENDED RETURN FORM</p> <p>An amended return form which has been completed and duly signed must be sent to the LHDNM branch handling the tax file of the trust body. Ensure that the amended return form and attachments submitted are printed in full as issued by the LHDNM.</p>

SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA

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

PART II: PARTNERSHIP			
No.	Partnership Identification	Income Tax No.	Statutory Income (RM)
i)	Partnership 1	D	
ii)	Partnership 2	D	
iii)	Partnership 3 + 4 and so forth	D	
TOTAL: (II)			
AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) IN MALAYSIA (I + II) [Transfer this amount to item A1]			

Item A2 (Attachment)

SUMMARY OF STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 [IF ITEM 3 = 1]

PART I:		BUSINESS			
No.	Business Identification	Business Code	Country <small>(Use country code)</small>	Amount of Tax Charged in the Country of Origin (RM)	Statutory Income (RM)
i)	Business 1				
ii)	Business 2				
iii)	Business 3				
iv)	Business 4				
v)	Business 5 + 6 and so forth				
TOTAL: (I)					

PART II:		PARTNERSHIP			
No.	Partnership Identification	Business Code	Country <small>(Use country code)</small>	Amount of Tax Charged in the Country of Origin (RM)	Statutory Income (RM)
i)	Partnership 1				
ii)	Partnership 2				
iii)	Partnership 3 + 4 and so forth				
TOTAL: (II)					
AGGREGATE STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 (I + II)					
[Transfer this amount to item A2]					

Item A6 (Attachment)

SUMMARY OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA			
No.	Type of Income	RM	
(i)	Dividends		.00
(ii)	Interests		.00
(iii)	Discounts		.00
(iv)	Rents		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Annuities and other periodical payments		.00
(viii)	Other gains or profits		.00
(ix)	Additions pursuant to paragraph 43(1)(c)		.00
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (ix)] [Transfer this amount to item A6]			.00

FOR REFERENCE ONLY

SUMMARY OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 [IF ITEM 3 = 1]

No.	Country <i>(Use country code)</i>	Received from Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Statutory Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
AGGREGATE OF OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 [(i) to (v)] (Transfer this amount to item A7)					

Note :

* Type of Income:

- Dividends
- Interests
- Discounts
- Rents
- Royalties
- Premiums
- Annuities and other periodical payments
- Other gains or profits

Item A13 (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	} <i>Restricted to 10% of A9</i>	(ii)	
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM		.00			
(ii)(c)	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	RM		.00			
(ii)(d)	Gift of money in the form of <i>wakaf</i> to any religious authority / religious body / public university or gift of money in the form of endowment to a public university	RM		.00			
(iii)	Gift of artifacts / manuscripts / paintings to the Government or State Government					.00	
(iv)	Gift of money for the provision of library facilities or to libraries				<i>Restricted to RM20,000</i>	.00	
(v)	Gift of paintings to the National Art Gallery or any state art gallery					.00	
TOTAL [(i) to (v)] [Transfer this amount to item A13]						.00	

FOR REFERENCE ONLY

**SUMMARY OF INCOME RECEIVED IN MALAYSIA FROM SOURCES OUTSIDE MALAYSIA
FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022**

No.	Country <i>(Use country code)</i>	Received from Related Entity(ies) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Remitted Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
INCOME RECEIVED IN MALAYSIA FROM SOURCES OUTSIDE MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 [(i) to (v)] (Transfer this amount to item A18)					

Note :

* Type of Income:

- Businesses
- Partnerships
- Dividends
- Interests
- Discounts
- Rents
- Royalties
- Premiums
- Annuities and other periodical payments
- Other gains or profit

SUMMARY OF LOSSES

LOSSES OF CURRENT YEAR OF ASSESSMENT		
(a)	(b)	(c)
Current Year of Assessment Losses	Amount Absorbed in the Current Year	Balance Carried Forward (c = a - b)

LOSSES OF PRIOR YEARS OF ASSESSMENT						
Year of Assessment in Which Loss is Incurred	(d) Amount of Loss in the Year of Assessment in Which Loss is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT		LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT		(j) Balance Carried Forward (j = f - g - h)
		(e) Amount Absorbed (Accumulated)	(f) Balance Unabsorbed (f = d - e)	(g) Amount Disregarded Under Subsection 44(5F)	(h) Amount Absorbed	
2018 & before						
2019						
2020						
2021						

FOR REFERENCE ONLY

FINANCIAL PARTICULARS OF TRUST BODY [MAIN BUSINESS]

1 Business code		
1A Type of business activity		

TRADING, PROFIT AND LOSS ACCOUNT			BALANCE SHEET		
2 Sales or turnover		.00	FIXED ASSETS:		
LESS:			26 Land and buildings		.00
3 Opening stock		.00	27 Plant and machinery		.00
4 Purchases		.00	28 Motor vehicles		.00
5 Cost of production		.00	29 Other fixed assets		.00
6 Closing stock		.00	30 TOTAL FIXED ASSETS (26 to 29)		.00
7 Cost of sales (3+4+5-6)		.00	31 Investments		.00
8 GROSS PROFIT / LOSS (2-7)		.00	CURRENT ASSETS:		
▲ (Enter 'X' if value is negative)			32 Stock		.00
OTHER INCOME:			33 Trade debtors		.00
9 Other businesses		.00	34 Sundry debtors		.00
10 Dividends		.00	35 Cash in hand		.00
11 Interest and discounts		.00	36 Cash at bank		.00
12 Rent, royalties and premiums		.00	▲ (Enter 'X' if value is negative)		
13 Other income		.00	37 Other current assets		.00
14 TOTAL OTHER INCOME (9 to 13)		.00	38 TOTAL CURRENT ASSETS (32 to 37)		.00
EXPENSES:			39 TOTAL ASSETS (30+31+38)		.00
15 Loan interest		.00	LIABILITIES:		
16 Salaries and wages		.00	40 Loans and overdrafts		.00
17 Rental / lease		.00	41 Trade creditors		.00
18 Contracts and subcontracts		.00	42 Sundry creditors		.00
19 Commissions		.00	43 TOTAL LIABILITIES (40 to 42)		.00
20 Bad debts		.00	CAPITAL AND FUNDS:		
21 Annuities		.00	44 Balance brought forward		.00
22 Other expenses		.00	▲ (Enter 'X' if value is negative)		
23 TOTAL EXPENDITURE (15 to 22)		.00	45 Advance		.00
24 NET PROFIT / LOSS		.00	46 Current year profit / loss		.00
▲ (Enter 'X' if value is negative)			▲ (Enter 'X' if value is negative)		
25 Non-allowable expenses		.00	47 Drawings		.00
			48 Balance carried forward		.00
			▲ (Enter 'X' if value is negative)		
			49 Special fund		.00
			TOTAL CAPITAL AND FUNDS (48 + 49)		.00
			▲ (Enter 'X' if value is negative)		

PARTICULARS OF BENEFICIARIES' ENTITLEMENT

 Number of beneficiaries

A No.	B Name of Beneficiary	C Identification / Passport / Registration No.	D Income Tax No. (Fill in type of file : SG / OG / C	E Entitlement (%)	Type and amount of distributable income :			
					F	G	H	
					Annuity (RM)	Rental (RM)	Other Income (Please specify)	RM
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Note : Submit additional Item D13 attachment(s) if the number of beneficiaries is more than ten (10).

MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)

No.	Type of Payment*	Payment to Related Entity(ies) (Enter: 1 = Yes 2 = No)	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS ((i) to (vi))			

* Type of Payment:

- Interest payment
- Lease rental
- Other payments

FOR REFERENCE ONLY