



LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF AN INDIVIDUAL
[RESIDENT WHO CARRIES ON BUSINESS]
UNDER SECTION 77B OF THE INCOME TAX ACT 1967
 This form is prescribed under section 152 of the Income Tax Act 1967

AMENDED
RETURN FORM
B

YEAR OF ASSESSMENT
2021
CP6F - [Pin. 2021]

BASIC PARTICULARS

1	Name (As per identification document)		3	Identification no.	
2	Income tax no.		5	Passport no. registered with LHDNM	
4	Current passport no.				
6	Telephone no.				

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

PART A: CALCULATION OF TOTAL TAX PAYABLE

			RM	Sen
A1	Statutory income from businesses	A1a Number of businesses	A1	.00
A2	Statutory income from partnerships	A2a Number of partnerships	A2	.00
A3	Aggregate statutory income from businesses (A1 + A2)		A3	.00
A4	LESS: Business losses brought forward (Restricted to A3)		A4	.00
A5	TOTAL (A3 – A4)		A5	.00
A6	Statutory income from employment	A6a Number of employment	A6	.00
A7	Statutory income from rents		A7	.00
A8	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)		A8	.00
A9	AGGREGATE INCOME (A5 + A6 + A7 + A8)		A9	.00
A10	LESS: Approved investment under angel investor tax incentive (Restricted to A9)		A10	.00
A11	TOTAL (A9 – A10) (Enter '0' if value is negative)		A11	.00
A12	LESS: Current year business losses (Restricted to A11)		A12	.00
A13	TOTAL (A11 – A12) (Enter '0' if value is negative)		A13	.00
A14	LESS: Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to A13)		A14	.00
A15	LESS: Approved donations / gifts / contributions (Amount from C8)		A15	.00
A16	TOTAL [A13 – A14 – A15] (Enter '0' if value is negative)		A16	.00
A17	TAXABLE PIONEER INCOME		A17	.00
A18	TOTAL INCOME [SELF] (A16 + A17)		A18	.00
A19	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		A19	.00
	* Type of income transferred from HUSBAND / WIFE	<input type="checkbox"/> 1 = With business income <input type="checkbox"/> 2 = Without business income		
A20	AGGREGATE OF TOTAL INCOME (A18 + A19)		A20	.00
A21	Total relief (Amount from G21)		A21	.00
A22	CHARGEABLE INCOME [(A18 – A21) or (A20 – A21)] (Enter '0' if value is negative)		A22	.00
A23	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)			
A23a	Tax on the first	.00	A23a	.
A23b	Tax on the balance	.00	A23b	.
A24	TOTAL INCOME TAX (A23a + A23b)		A24	.
A25	LESS: Total rebate	- Self .00 - Husband / wife .00		
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00 No. of trips - Zakat and fitrah .	A25	.
A26	TOTAL TAX CHARGED [A24 – A25] (Enter '0' if value is negative)		A26	.
A27	ADD: Tax previously repayable (From B29 of original Form B)		A27	.
A28	TOTAL (A26 + A27)		A28	.
A29	LESS: - Section 110 (others) . - Section 132 and 133 .		A29	.
A30	TAX PAYABLE (A28 – A29)		A30	.
A31	LESS: Previous tax payable (From B28 of original Form B)		A31	.
A32	Tax / additional tax charged (A30 – A31)		A32	.
A33	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 (A32 x 10%)		A33	.
A34	TOTAL tax payable (A32 + A33)		A31	.

DECLARATION

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

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this Amended Return Form and in any document attached is true, correct and complete.

- 1 = This return form is made on my own behalf 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate

Signature

Date (dd/mm/yyyy)

PART B: FOR JOINT ASSESSMENT (IF ITEM A19 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item **A19** above in comparison with the amount in item **B19** of the individual's original Form B.

* Refer to the item No. in the original return form of the husband / wife (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.

- Please furnish attachment as per the following format in case of insufficient space .

Original return form of husband / wife: 1 = Form BE 3 = Form BT 5 = Form MT
2 = Form B 4 = Form M

STATUTORY INCOME AND TOTAL INCOME (Part B of original Form BE / B / BT / M / MT)

Item No. *	Subject	Amount

PARTICULARS OF BUSINESS INCOME (Part J of original Form B / Part L Form BT / Part F Form M / MT)

Item No. *	Subject	Amount

FINANCIAL PARTICULARS OF INDIVIDUAL (Part K of original Form B / Part M Form BT / Part J Form M / MT)

Item No. *	Subject	Amount

PART C: DONATIONS / GIFTS / CONTRIBUTIONS

C1	Gift of money to the Government / State Government / local authority								.00	
C2a	Gift of money to approved institutions / organisations / funds			.00	} Restricted to 10% of A9	C2				
C2b	Gift of money for any sports activity approved by the Minister of Finance			.00						
C2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance			.00						.00
C2d	Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university			.00						
C3	Gift of artefacts / manuscripts / paintings to the Government or State Government								.00	
C4	Gift of money for the provision of library facilities or to libraries						Restricted to 20,000		.00	
C5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons								.00	
C6	Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health						Restricted to 20,000		.00	
C7	Gift of paintings to the National Art Gallery or any state art gallery								.00	
C8	Total approved donations / gifts / contributions [C1 to C7] (Transfer this amount to A15)								.00	

PART D: INCENTIVE CLAIM (Part G of original Form B)

Refer to Explanatory Notes B 2021 for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

D1 Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

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

D2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

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

PART E: PARTICULARS OF BUSINESS INCOME (Part J of original Form B)

Enter the amount without sen.

E1 Summary of business and partnership losses subjected to restriction under subsection 44(5F) of the Income Tax Act 1967

LOSSES OF CURRENT YEAR OF ASSESSMENT (including pioneer losses after tax relief period)

(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(c) Amount Absorbed In The Current Year Of Assessment	(d) Balance Carried Forward (d = a - b - c)

LOSSES OF PRIOR YEARS OF ASSESSMENT

Year Of Assessment In Which Losses Are Incurred	(e) Original Amount Of Losses In The Year Of Assessment In Which Losses Are First Incurred	Losses Absorbed Until The Year Of Assessment Preceding The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(m) Balance Carried Forward (m = h - j - k)
		(f) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h = e - f - g)	(j) Amount Disregarded Under Subsection 44(5F)	(k) Amount Absorbed	
2018 and before							
2019							
2020							

E2 Business capital allowances
carried forward

E3 Partnership capital allowances
carried forward

PART F: FINANCIAL PARTICULARS OF INDIVIDUAL (Part K of original Form B)

- * Refer to the Item No. in the original Form B in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Item No. *	Subject	Amount

PART G:		RELIEF			
G1	Individual and dependent relatives			9,000	.00
G2	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)		Restricted 8,000		.00
G3	Basic supporting equipment for disabled self, spouse, child or parent		Restricted 6,000		.00
G4	Disabled individual		6,000		.00
G5	Education fees (Self):				
	(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology		.00	Restricted 7,000	.00
	(ii) Degree at masters or doctorate level – Any course of study		.00		
	(iii) Course of study undertaken for the purpose of upskilling or self-enhancement (restricted to 1,000)		.00		
G6	Medical expenses on:			Restricted 8,000	.00
	(i) Serious diseases for self, spouse or child		.00		
	(ii) Fertility treatment for self or spouse		.00		
	(iii) Vaccination for self, spouse and child (restricted to 1,000)		.00		
G7	Expenses (Restricted to 1,000) on:				
	(i) Complete medical examination for self, spouse or child		.00		
	(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child		.00		
G8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:			Restricted 2,500	.00
	(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)				
	(ii) Purchase of personal computer, smartphone or tablet (Not for business use)				
	(iii) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership				
	(iv) Payment of monthly bill for internet subscription (Under own name)				
G9a	Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:			Restricted 500	.00
	(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997				
	(ii) Payment of rental or entrance fee to any sports facility				
	(iii) Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997				
G9b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use		Restricted 2,500		.00
G10	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)		Restricted 1,000		.00
G11	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below		Restricted 3,000		.00
G12	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (Total deposit in 2021 minus total withdrawal in 2021)		Restricted 8,000		.00
G13	Husband / wife / payment of alimony to former wife		Restricted 4,000		.00
G14	Disabled husband / wife		5,000		.00
G15	Child	No.	100% Eligibility	No.	50% Eligibility
G15a	Child – Under the age of 18 years		X 2,000 =		X 1,000 =
G15b	Child – 18 years and above and studying		X 2,000 =		X 1,000 =
			X 8,000 =		X 4,000 =
G15c	Child – Disabled child		X 6,000 =		X 3,000 =
			X 14,000 =		X 7,000 =
G16	Life insurance and EPF			Restricted 7,000	.00
	(a) Pensionable public servant category				
	– Life insurance premium		.00		
	OR				
	(b) Other than pensionable public servant category				
	(i) Life insurance premium (Restricted 3,000)		.00		
	(ii) Contribution to EPF / approved scheme (Restricted 4,000)		.00		
G17	Private retirement scheme and deferred annuity		Restricted 3,000		.00
G18	Education and medical insurance		Restricted 3,000		.00
G19	Contribution to the Social Security Organization (SOCSSO)		Restricted 250		.00
G20	Domestic tourism expenses on:			Restricted 1,000	.00
	(i) Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992				
	(ii) Payment of entrance fee to a tourist attraction				
	(iii) Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992				
G21	Total relief [G1 to G20] (Transfer this amount to A21)				.00