**BORANG 1 (PIN.1/2021) (SEK34A ACP 1967)**

**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**JABATAN DASAR PERCUKAIAN**

**PERMOHONAN AKTIVITI PENYELIDIKAN DAN PEMBANGUNAN YANG DILULUSKAN DI BAWAH**

**SEKSYEN 34A AKTA CUKAI PENDAPATAN 1967**

***APPLICATION FOR AN APPROVED RESEARCH AND DEVELOPMENT ACTIVITY UNDER***

***SECTION 34A OF THE INCOME TAX ACT 1967***

1. **Sila lengkapkan Borang bagi permohonan projek penyelidikan dan pembangunan (R&D) di bawah seksyen 34A Akta Cukai Pendapatan 1967 bagi setiap tahun taksiran.**

*Please complete the form, Borang 1 for an application of an approved research and development (R&D) activity under section 34A Income Tax Act 1967 for each year of assessment.*

1. **Sebarang aktiviti R&D hendaklah menepati definisi R&D di bawah Seksyen 2 ACP 1967 yang telah dipinda berkuatkuasa pada 28hb Disember 2018.**

*All R&D activities must fulfil the new definition of R&D under Section 2 ITA 1967 which was amended effective 28th December 2018.*

1. **Untuk maklumat lanjut berhubung definisi baharu R&D dan kriteria kelayakan potongan khas hendaklah merujuk kepada:**

*For further information on the new definition of R&D and its qualifying criteria for special deductions please refer to:*

1. **Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan Penyelidikan dan Pembangunan, Bahagian I- Aktiviti R&D Yang Layak;**

*Public Ruling No.5/2020 titled Tax Treatment of R&D Expenditure, Part I – Qualifying Research & Development Activity;*

1. **Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan Penyelidikan dan Pembangunan, Bahagian II- Potongan Khas**

*Public Ruling No.10/2021 titled Tax Treatment of Research & Development Expenditure, Part II – Special Deductions*

1. **Tarikh akhir pengemukaan Borang 1:**

*The due date for submission of the completed Borang 1 is as follows:*

**Projek Baharu***/ New Project*

1. **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan tahun kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun pertama tempoh perakaunan kewangan perniagaan; dan/atau**

*Not less than six (6) months before the end of the financial accounting year of the business, if the R&D activity commenced in the first half of the first financial accounting period of the business; and/or*

1. **Tidak lewat daripada satu (1) bulan selepas tempoh perakaunan kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun kedua tempoh perakaunan kewangan perniagaan.**

*Not later than one (1) month after the end of the financial accounting period of the business, if the R&D activity commenced in the second half of the financial accounting period of the business.*

**Projek Lanjutan/** *Extension Project*

1. **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan kewangan perniagaan berakhir.**

Not less than six (6) months before the end of the financial accounting period of the business.

1. **Borang 1 yang telah dilengkapkan hendaklah dihantar kepada:**

*The completed Borang 1 is to be submitted to:*

*Ketua Pengarah Hasil Dalam Negeri*

*Jabatan Dasar Percukaian*

*Aras 17 Menara Hasil*

*Persiaran Rimba Permai*

*63000 Cyber 8, Cyberjaya Selangor*

*[up: Pengarah Jabatan Dasar Percukaian]*

**BAHAGIAN A : MAKLUMAT ASAS**

**PART A : GENERAL INFORMATION**

|  |  |
| --- | --- |
| **Nama Pemohon/ Syarikat**  *Name of Applicant/ Company* |  |
|  |  |
| **Nombor Rujukan**  *Reference Number*  LHDN.AG(S).600-12/1/15 –  **(Jika Ada)** *(if Any)* |  |
|  |  |
| **No. Rujukan Cukai Pendapatan**  *Income Tax Reference Number* |  |
|  |  |
| **Cawangan Lembaga Hasil Dalam Negeri**  *Branch handling the company’s tax file* |  |
|  |  |
| **Tahun Taksiran**  *Year of Assessment* |  |
|  |  |
| **Tempoh Asas**  *Basis Period* |  |
|  | **Projek R&D Baharu**  *New R&D**Project* |
| **Permohonan untuk:**  *Application for:*  **Tandakan (/) di ruang yang berkaitan**  *Tick (/) whichever is relevant* | **Melanjutkan aktiviti R&D yang telah diluluskan**  *An extension of an approved R&D project* |
|  |  |
| **Alamat Pejabat/ Kilang**  *Factory/ Office Address* |  |
| **No. Telefon /No. Faks**  *Telephone No./ Fax No.* |  |
|  |  |
| **Emel**  *Email* |  |
|  |  |
| **Tarikh Penubuhan Syarikat**  *Date of incorporation* |  |
|  |  |
| **Tarikh Permulaan Peniagaan**  *Date of Commencement of Business* |  |
|  |  |
| **Struktur Ekuiti (bagi syarikat)**  *Equity Structure (for a company)* | **Milikan Rakyat Malaysia (%) :**  *Ownership by Malaysian*  **Milikan Rakyat Asing % (Sebutkan Negara) :**  *Ownership by Foreigners (specify the country)* |
|  |  |
| **Aktiviti Utama Pemohon/ Syarikat**  *Principal Activity of Applicant/ Company* |  |
|  |  |
| **Jenis Produk Dikeluarkan**  *Types of Products Produced* |  |
|  |  |
| **Nilai Jualan Bagi Tahun Taksiran Sebelum (RM)**  *Sales Turnover of the Preceding Year of Assessment (RM)* |  |
|  |  |
| **Lokasi penyelidikan akan dijalankan**  *Location where research is carried out* |  |
|  |  |
| **Jika R&D akan dijalankan di luar negeri, nyatakan alasan**  *If the R&D is undertaken overseas, state the reasons for it* |  |
|  |  |
| **Galakan yang telah diluluskan di bawah Akta Penggalakan Pelaburan 1986/ Akta Cukai Pendapatan 1967:**  *Incentives Approved Under the Promotion of Investments Act 1986/ Income Tax Act 1967* | |
|  | |
| **Jenis Galakan**  *Type of Incentive* |  |
|  |  |
| **Tarikh Kelulusan**  *Date of Approval* |  |
|  |  |
| **Tempoh Kelulusan**  *Period of Approval* |  |
|  |  |
| **Produk Dikeluarkan**  *Product Produced* |  |
|  |  |
| **Orang Yang Boleh Dihubungi Berkenaan Borang ini**  *Contact Person Regarding this Form* | |
| **Nama**  *Name* |  |
|  |  |
| **Jawatan**  *Designation* |  |
|  |  |
| **No.Telefon Pejabat/ Emel**  *Office Telephone No./ Email* |  |

**BAHAGIAN B : PROJEK PENYELIDIKAN DAN PEMBANGUNAN YANG DIPOHON UNTUK KELULUSAN**

***PART B : RESEARCH AND DEVELOPMENT PROJECT FOR APPROVAL***

1. **Senaraikan projek yang dipohon untuk mendapatkan kelulusan**

*List the research projects for approval*

|  |  |  |
| --- | --- | --- |
| **Tajuk Projek**  *Title of Project* | **Tarikh Mula**  *Date of Commencement* | **Tarikh Dijangka Siap**  *Expected Date of Completion* |
|  |  |  |

1. **Senaraikan projek R&D yang telah diluluskan potongan dua kali oleh Kementerian Kewangan/Lembaga Hasil Dalam Negeri Malaysia dalam tiga (3) tahun yang lepas dan jumlah perbelanjaan dua kali yang dituntut.**

*List the R&D**projects approved for double deduction by the Ministry of Finance/ Inland Revenue Board in the last three (3) years and the amount of expenditure claimed for double deduction*

|  |  |  |  |
| --- | --- | --- | --- |
| **Tajuk Projek**  *Title of Project* | **Tarikh Kelulusan**  *Date of Approval* | **Tempoh Kelulusan**  *Period of Approval* | **Jumlah Perbelanjaan (RM)**  *Total Expenditure (RM)* |
|  |  |  |  |

1. **Projek R&D berkaitan dengan perniagaan pemohon/ syarikat:**

*R&D project is related to applicants/ companies business:*

|  |
| --- |
|  |

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| --- |
|  |

**Ya**/ *Yes* **Tidak** / *No*

1. **Sebarang geran kerajaan yang diterima bagi projek R&D:**

*Any grants received for the R&D activity:*

|  |  |
| --- | --- |
| **Nama Geran R&D**  *Name of R&D Grant* |  |
|  |  |
| **Agensi Kerajaan**  *Government Agencies* |  |
|  |  |
| **Jumlah Geran R&D (RM)**  *Total amount of R&D Grant (RM)* |  |
|  |  |
|  |  |

**BAHAGIAN C : BUTIRAN PROJEK R&D (SILA RUJUK LAMPIRAN 1)**

***PART C : PARTICULARS OF R&D PROJECTS (PLEASE REFER TO APPENDIX 1)***

**Catatan/***Note:*

1. **Sekiranya terdapat lebih daripada satu (1) projek R&D yang akan dijalankan, Bahagian C borang ini (termasuk Lampiran 1 dan *Gantt chart terkini*) hendaklah dilengkapi secara berasingan bagi setiap projek R&D.**

*If more than one R&D project is being carried out, Part C of this form (including Appendix 1 and the latest Gantt chart) has to be completed separately for each of the R&D project.*

1. **Sila gunakan helaian yang berasingan jika ruang yang disediakan di dalam borang ini tidak mencukupi.**

*Please use separate sheets if the space provided in this form is insufficient.*

1. **Borang pemohonan hanya akan diproses sekiranya dokumen lengkap diterima.**

*Application form will be processed once the completed documents has been received.*

**BAHAGIAN D : PENGAKUAN**

***PART D : DECLARATION***

**Pengakuan oleh pemohon:**

*Declaration by applicant:*

**Saya dengan ini:**

*I hereby:*

|  |  |
| --- | --- |
| i. | **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**  *Certify and declare that all the particulars furnished in this form are true and correct* |
| ii. | **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**  *Certify and declare that the project/activity made is a R&D project/activity* |
| iii. | **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana- mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/ aktiviti R&D yang dituntut ke atasnya;**  *Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.* |
| iv. | **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**  *Agree to be present at the IRB’s headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/activity undertaken.* |

………………………………………………….

**Tandatangan**/ Signature

………………………………………………….

**Nama** /Name

………………………………………………….

**Jawatan** /Designation

…………………………………………………. ..…………………………………..

**Tarikh** /Date **Cop Syarikat**/ Company’s seal

**SENARAI SEMAK /** *CHECK LIST*

|  |  |
| --- | --- |
| **Borang 1 yang telah lengkap hendaklah dihantar mengikut tarikh seperti berikut:**  *The completed Borang 1 is to be submitted according to date as follows:* | |
|  | ***Projek Baharu****/ New Project* |
|  | **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan tahun kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun pertama tempoh perakaunan kewangan perniagaan; dan/atau**  *Not less than six (6) months before the end of the financial accounting year of the business, if the R&D activity commenced in the first half of the first financial accounting period of the business; and/or* |
|  |  |
|  | **Tidak lewat daripada satu (1) bulan selepas tempoh perakaunan kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun kedua tempoh perakaunan kewangan perniagaan.**  *Not later than one (1) month after the end of the financial accounting period of the business, if the R&D activity commenced in the second half of the financial accounting period of the business.*  **Projek Lanjutan/** *Extension Project*  **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan kewangan perniagaan berakhir.**  *Not less than six (6) months before the end of the financial accounting period of the business.* |
|  | **Lampiran 1 (bagi setiap projek)/** *Appendix 1 (for each project)* |
|  |  |
|  |  |
|  | **Salinan geran kerajaan yang diterima bagi projek R&D (Jika ada)**  *A copy of government grant received for R&D project (if any)* |
|  |  |
|  | **Salinan perjanjian usaha sama dengan pihak lain (agensi/syarikat -jika ada)**  *A copy of joint venture agreement with other parties (agency/ company -if any)* |
|  |  |
|  | **Dokumen sokongan lain. Sila nyatakan**  *Other documents. Please specify*   1. **…………………………………………………** 2. **………………………………………………....** 3. **…………………………………………………** 4. **…………………………………………………** |