



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP0218

FOR REFERENCE ONLY

USE BLACK INK PEN & DO NOT FOLD

FORM C & FORM R 2009

THE USE OF *e-FILING* IS ENCOURAGED (e-C and e-R)

For Enquiries, Please Contact:-

- Nearest LHDNM Branch
- Main Line : 1-300-88-3010
- Main Line – Calls From Overseas : 603-4289-3500
- Website : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>

THIS FORM NEED NOT BE FURNISHED IF *e-FILING* IS USED

If Undelivered, Return To:

**LEMBAGA HASIL DALAM NEGERI MALAYSIA
PUSAT PEMROSESAN
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR
MALAYSIA**



LEMBAGA HASIL DALAM NEGERI MALAYSIA

CP5A

SULIT

**PUSAT PEMROSESAN
ARAS 10-18, MENARA C, PERSIARAN MPAJ
JALAN PANDAN UTAMA, PANDAN INDAH
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR**

Telephone : 1-300-88-3010
Fax : 03-42893400
Website : <http://www.hasil.gov.my>

To :

Tax Reference No. :

Company Registration No. :

Date :

FORM C AND FORM R FOR YEAR OF ASSESSMENT 2009

The above has reference.

2. Form C is:

- a statement under section 77A of the Income Tax Act (ITA) 1967;
- an income tax computation pursuant to subsection 77A(3) of ITA 1967; and
- a notice of assessment under subsection 90(2) of the same Act.

Therefore, you are required to:

- complete this return form correctly and clearly.
 - compute your tax in accordance with the guidebook which can be printed from the website of Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Working sheets / appendices used for computation need not be furnished with this return form but must be kept for a period of seven (7) years after the end of the year in which the return form is furnished, for the purpose of examination by LHDNM.
 - furnish Form C (RK-T) / Form C (RK-S) which can be printed from the website if the company claims/surrenders loss under the Group Relief provision.
 - furnish the following appendices which can be printed from the website if entitled to a tax refund as per item B17 of this return form:
 - Appendix B1;
 - Appendix B2 and relevant documents pertaining to the claim for section 110 tax deduction (others); and
 - Appendix B3 / Appendix B4 (if applicable) and relevant documents relating to the foreign tax deducted in the country of origin.
 - use the Remittance Slip (CP207) for Form C when paying the balance of tax payable (if any) as per item C3 of this return form.
 - Subject to the Income Tax (Amendment) Act 2009, the claim for carry-back of current year loss can be made in items XIII and F1B.
3. Form R is a statement under subparagraph 45(1)(a)(ii) Part II in Chapter II of the Finance Act 2007 (Act 683) and subsection 48(1) Part II in Chapter II of the Finance Act 2009 (Act 693).
- You are required to complete this return form correctly and clearly in accordance with the explanatory notes which can be printed from the website.
 - The amount of excess which is a debt due to the Government, shall be payable within the stipulated period. Use the Remittance Slip (CP207) for Form R (enclosed with Form C) when making payment.
4. Detach the Remittance Slip (CP207) before you furnish the Form C. The Form C and Form R must be completed, affirmed, duly signed and furnished to LHDNM at the above address within the stipulated period.
5. Photocopy of the return form and return form furnished via fax are not acceptable.

Thank you.

**“BERKHIDMAT UNTUK NEGARA”
“BERSAMA MEMBANGUN NEGARA”**

Director General of Inland Revenue
Lembaga Hasil Dalam Negeri Malaysia



Form
C

LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF A COMPANY UNDER
SECTION 77A OF THE INCOME TAX ACT 1967
This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT
2009

I Name of company
(Submit Form 13 if there is a change in name)

II Tax reference no. **C**

III Employer's no. **E**

IV Resident in Malaysia
(Indicate 'X') Yes No

V Country of residence
(Use the Country Code)

VI Company registration no.

VII Opening date of accounts
Day Month Year

VIII Closing date of accounts
Day Month Year

IX Compliance with Public Rulings *(Indicate 'X')* Yes No

X Record-keeping *(Indicate 'X')* Yes No

XI Claim / Surrender loss under the Group Relief provision
1 = Claim
2 = Surrender
3 = Not relevant
(If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S))

XII Substantial change in shareholding and subsection 44(5A) applies
1 = Yes
2 = No
3 = Not relevant

XIII Carry-back of current year loss
1 = Yes
2 = No

Status of Tax (from page 4) *(Indicate 'X' in the relevant box)*

Tax Repayable: Section 51 *(item B17)* Tax paid in excess *(item C4)* There is balance of tax payable *(item B16 / C3 whichever is relevant)* Not taxable / Nil balance *(if B16 / B17 / C3 / C4 = '0')*

Declare in Ringgit Malaysia currency

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income

	Business Code	Amount
A1 Business 1		
A2 Business 2		
A3 Business 3		
A4 Business 4		
A5 Business 5 + 6 and so forth		

Statutory Partnership Income

	Tax Reference No.	Amount
A6 Partnership 1	D	
A7 Partnership 2	D	
A8 Partnership 3	D	
A9 Perkongsian 4	D	
A10 Partnership 5 + 6 and so forth	D	
A11 Aggregate statutory income from businesses (A1 to A10)	A11	

Name of Company:

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.....

A12 **Less:** Business losses brought forward (*Restricted to A11*)

A12

A13 **TOTAL** (A11 - A12)

A13

Other Statutory Income

A14 Interest and discounts

A14

A15 Rents, royalties and premiums

A15

A16 Other income

A16

A17 Additions pursuant to paragraph 43(1)(c)

A17

A18 **Aggregate statutory income from other sources** (A14 to A17)

A18

A19 **AGGREGATE INCOME** (A13 + A18)

A19

Less:

A20 Current year business losses (*Restricted to A19*)

A20

A21 **TOTAL** (A19 - A20)

A21

Less: Other expenses

A22 Prospecting expenditure - Schedule 4 and paragraph 44(1)(b)

A22

A23 Pre-operational business expenditure - Schedule 4B and paragraph 44(1)(b)

A23

A24 Permitted expenses under section 60F or 60H

A24

A25 **TOTAL** (A21 - A22 - A23 - A24) (*Enter '0' if value is negative*)

A25

Less:

A26 Gift of money to the Government/ local authority

A26

A27A Gift of money to approved institutions or organisations

.....

A27B Gift of money or cost of contribution in kind for any approved sports activity or sports body

.....

A27C 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 A19

A27

A28 Gift of artefacts, manuscripts or paintings

A28

A29 Gift of money for the provision of library facilities or to libraries

A29

Name of Company:

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A30	Gift of paintings to the National Art Gallery or any state art gallery	A30	<input type="text"/>
A31	<i>Zakat perniagaan</i> (restricted to 2.5% of aggregate income in A19)	A31	<input type="text"/>
A32	Claim for loss under Group Relief provision	A32	<input type="text"/>
A33	TOTAL INCOME [A25 – (A26 to A32)] (Enter '0' if value is negative)	A33	<input type="text"/>
A34	Statutory income from dividends	A34	<input type="text"/>
A35	TAXABLE PIONEER INCOME	A35	<input type="text"/>
A36	CHARGEABLE INCOME (A33 + A34 + A35)	A36	<input type="text"/>
A37	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)	A37	<input type="text"/>

PART B: TAX PAYABLE

B1 CHARGEABLE INCOME [from (A36 + A37)] B1

	Apportionment of Chargeable Income	Rate (%)	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"/>

Name of Company:

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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	E8(a) <input type="text"/>	E8(b) <input type="text"/>
E9	Partnership 4	E9(a) <input type="text"/>	E9(b) <input type="text"/>
E10	Partnership 5 + 6 and so forth	E10(a) <input type="text"/>	E10(b) <input type="text"/>
E11	Total capital allowance on assets acquired in the basis period	E11 <input type="text"/>	E11 <input type="text"/>
E12	Total capital allowance brought forward but disregarded due to substantial change in shareholding	E12 <input type="text"/>	E12 <input type="text"/>

PART F: CLAIM FOR LOSSES

Type of Loss	Amount Disregarded	Balance Carried Forward
F1 Business / partnership losses	F1(a) <input type="text"/>	F1(b) <input type="text"/>
Amount Surrendered		Balance Carried Forward
F1A Losses surrendered under Group Relief provision	F1A(a) <input type="text"/>	F1A(b) <input type="text"/>
Amount Carried Back		Balance Carried Forward
F1B Carry-back of current year losses	F1B(a) <input type="text"/>	F1B(b) <input type="text"/>
Amount Absorbed		Balance Carried Forward
F2 Pioneer losses	F2(a) <input type="text"/>	F2(b) <input type="text"/>
F3 Losses from approved service projects	F3(a) <input type="text"/>	F3(b) <input type="text"/>
F4 Business losses from Operational Headquarters / Foreign Fund Management	F4(a) <input type="text"/>	F4(b) <input type="text"/>
F5 Section 54A shipping losses	F5(a) <input type="text"/>	F5(b) <input type="text"/>

Name of Company:

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PART G: INCENTIVE CLAIM

Jenis Insentif		Amount Absorbed		Balance Carried Forward	
G1	Investment Tax Allowance	G1(a)	<input type="text"/>	G1(b)	<input type="text"/>
G2	Industrial Adjustment Allowance	G2(a)	<input type="text"/>	G2(b)	<input type="text"/>
G3	Infrastructure Allowance	G3(a)	<input type="text"/>	G3(b)	<input type="text"/>
G4	Schedule 7A Allowance	G4(a)	<input type="text"/>	G4(b)	<input type="text"/>
G5	Schedule 7B Allowance	G5(a)	<input type="text"/>	G5(b)	<input type="text"/>
G6	Increased Exports Allowance	G6(a)	<input type="text"/>	G6(b)	<input type="text"/>
G6A	Allowance for Increased Agriculture Exports	G6A(a)	<input type="text"/>	G6A(b)	<input type="text"/>
G6B	Increased Exports Allowance for Malaysian International Trading Company	G6B(a)	<input type="text"/>	G6B(b)	<input type="text"/>
G6C	Value of Increased Export of Services	G6C(a)	<input type="text"/>	G6C(b)	<input type="text"/>
G6D	Special Incentive for Exports	G6D(a)	<input type="text"/>	G6D(b)	<input type="text"/>
G6E	Allowance for Bionexus status company	G6E(a)	<input type="text"/>	G6E(b)	<input type="text"/>
G7	Schedule 4 expenditure			G7	<input type="text"/>
G8	Schedule 4B expenditure			G8	<input type="text"/>
G9	TOTAL CLAIMED [A22, A23 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"/>

Name of Company:

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PART I: EXEMPT ACCOUNT

Amount

I1	Credit in account	I1	<input type="text"/>
I2	Tax exempt dividends 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

J1	Chargeable income of preceding year not declared (if any)	J1	<input type="text"/>
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PART K: FINANCIAL PARTICULARS OF COMPANY

Business Income:

K1	Business code (main business)	K1	<input type="text"/>
K2	Sales / Turnover (main business)	K2	<input type="text"/>

Less:

K3	Opening stock	K3	<input type="text"/>
K4	Purchases	K4	<input type="text"/>
K4A	Cost of production	K4A	<input type="text"/>
K5	Closing stock	K5	<input type="text"/>
K6	Cost of sales	K6	<input type="text"/>
K7	GROSS PROFIT / LOSS (K2 – K6)	K7	<input type="text"/>

(Enter 'X' if value is negative)

K8	Other business income	K8	<input type="text"/>
K9	Other income	K9	<input type="text"/>
K10	Non-taxable profits	K10	<input type="text"/>

Expenditure:

K11	Interest	K11	<input type="text"/>
K12	Professional, technical, management and legal fees	K12	<input type="text"/>
K12A	Technical fee payments to non-resident recipients	K12A	<input type="text"/>
K13	Contract payments	K13	<input type="text"/>
K14	Salaries and wages	K14	<input type="text"/>

Name of Company:

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K14A Cost of Employee Stock Options K14A

K15 Royalties K15

K16 Rental / Lease K16

K17 Maintenance and repairs K17

K18 Research and development K18

K19 Promotion and advertisement K19

K20 Travelling and accommodation K20

K21 Other expenditure K21

K22 TOTAL EXPENDITURE K22

K23 NET PROFIT / LOSS K23

(Enter 'X' if value is negative)

K24 Non-allowable expenses K24

Fixed Assets:

K25 Motor vehicles K25

K26 Plant and machinery K26

K27 Land and buildings K27

K28 Other fixed assets K28

K29 TOTAL FIXED ASSETS K29

K29A Total cost of fixed assets acquired in the basis period K29A

K30 Investments K30

Current Assets:

K31 Trade debtors K31

K32 Sundry debtors K32

K32A Stock K32A

FOR REFERENCE ONLY

Name of Company:

C

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PART N: PARTICULARS OF COMPANY

N1 Status of company (Enter 'X' in the relevant box)

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

MSC Public Controlled

N2 Registered address

.....

.....

.....

Postcode Town

State

N3 Telephone no. of business premise

..... -

N4 Correspondence address

.....

.....

.....

Postcode Town

State

N5 Address of business premise

.....

.....

.....

Postcode Town

State

N6 Name of bank

.....

N7 Bank account no.

.....

N8 Address where company's records are kept (Enter 'X' in the relevant box)

Address as per N2 Address as per N4 Address as per N5

FOR REFERENCE ONLY

Name of Company:

C

N9 Other address if N8 does not apply

Postcode Town

State

N10 Directors' Name

Director I

Director II

Director III

N11 Directors' identity card / passport no.

Director I

Director II

Director III

N12 Directors' telephone no.

N13 Directors' tax reference no.

Director I

SG / OG

Director II

SG / OG

Director III

SG / OG

N14 Directors' equity shareholding (%)

N15 Directors' salary / bonus

Director I

Director II

Director III

N16 Directors' fee / commission / allowance

Name of Company:

C

PART P: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF CONTROLLED COMPANY

P1	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
P2	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
P3	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
P4	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
P5	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>

FOR REFERENCE ONLY

Name of Company:

C

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PART Q: OTHER PARTICULARS

Q1 Foreign equity in comparison with paid-up capital: (Enter 'X' in the relevant box)

70% - 100% 51% - 69% 20% - 50% ≤ 19% NIL

Q2 Advance Ruling: (Enter 'X' in the relevant box)

Q2a Advance Ruling Yes No **Q2b** Compliance with Advance Ruling Yes No

Q2c Material difference in arrangement (To be completed if Q2a = 'Yes') Yes No

(To be completed if Q2a = 'Yes')

Q3 Advance Pricing Arrangement: (Enter 'X' in the relevant box)

Q3a Advance Pricing Arrangement Yes No **Q3b** Compliance with Advance Pricing Arrangement Yes No

Q3c Material difference in arrangement (To be completed if Q3a = 'Yes') Yes No

(To be completed if Q3a = 'Yes')

PART R: PARTICULARS OF AUDITOR

R1 Name of firm

R2 Address of firm

Postcode Town

State

R3 Telephone no.

FOR REFERENCE ONLY

Name of Company:

C

Grid for company name continuation

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

S1 Name of firm

Grid for name of firm

Grid for name of firm continuation

S2 Address of firm

Grid for address of firm

Grid for address of firm continuation

Grid for address of firm continuation

Postcode [] Town []

State []

S3 Telephone no.

Grid for telephone number

S4 Tax agent's approval no.

Grid for tax agent's approval number

S5 Business registration no.

Grid for business registration number

S6 e-mail

Grid for e-mail address

Signature

Signature box

Date

Day - Month - Year date grid

DECLARATION

I

Grid for declaration

Grid for declaration continuation

Identity Card No. / Passport No. *
(* Delete whichever is not relevant)

Grid for identity card or passport number

hereby declare that this return form contains information that is true, correct and complete pertaining to the income tax of the above company for the Year of Assessment 2009 as required under the Income Tax Act 1967.

Signature

Signature box

Date

Day - Month - Year date grid

Designation

Grid for designation

Grid for designation continuation

MALAYSIAN INCOME TAX Remittance Slip

1. Payment can be made as follows:
 - 1.1 Bank - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)** and **Malayan Banking Berhad (Maybank)** by using the bank payment slip.
 - **CIMB, PBB** and **Maybank** internet banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
 - 1.2 LHDNM - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>.
 - Payment counters of LHDNM or by mail:
Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP207) when making payment.

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan Tingkat Bawah, 3 & 4, Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan Aras 1, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, tax reference number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.

MALAYSIAN INCOME TAX Remittance Slip

1. Payment can be made as follows:
 - 1.1 Bank - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)** and **Malayan Banking Berhad (Maybank)** by using the bank payment slip.
 - **CIMB, PBB** and **Maybank** internet banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
 - 1.2 LHDNM - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>.
 - Payment counters of LHDNM or by mail:
Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP207) when making payment.

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan Tingkat Bawah, 3 & 4, Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan Aras 1, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, tax reference number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.