

COMPLETE THE FOLLOWING ITEMS

Name	:	
Identification / passport no.*	:	
<small>(* Delete whichever is not relevant)</small>		
Income tax no.	:	
Correspondence address	:	
Postcode		City
State & country		

FORM M 2019

NON-RESIDENT INDIVIDUAL

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay the balance of tax payable:
 - a) **30 April 2020** (Does not carry on any business); or
 - b) **30 June 2020** (Carries on business)
- 2) **Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- 3) **Failure to pay the tax or balance of tax payable on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed.
- 4) Please: a) refer to the Explanatory Notes before filling up this form.
 b) complete all relevant items in **BLOCK LETTERS** and use **black** ink pen.
- 5) **METHOD OF PAYMENT**
 - a) Payment can be made via:
 - i) **ByrHASiL** at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (*Financial Process Exchange*) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - ii) Appointed **banks** – Information is available at <http://www.hasil.gov.my>.
 - iii) **LHDNM payment counters** at the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch or by **post**.
 - Use the Remittance Slip (CP501) which is available at <http://www.hasil.gov.my>.
 - If send by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**.
 - iv) **Pos Malaysia Berhad** – Counter and Pos Online
 - b) Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.
- 6) Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 7) The use of e-Filing (e-M) is encouraged. Please access via <https://ez.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-
 Hotline: 03-89111000 / 603-89111100 (Overseas)

FOR OFFICE USE

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Date received 1

Date received 2



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

Form
M

YEAR OF ASSESSMENT
2019
CP54 - Pin. 2019

BASIC PARTICULARS

1 Name (As per identification document)			
2 Income tax no.		3 Identification no.	
4 Current passport no.		5 Expiry date of current passport	(dd/mm/yyyy)
6 Passport no. registered with LHDNM		7 Date of birth	(dd/mm/yyyy)

PART A: PARTICULARS OF INDIVIDUAL

A1 Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2 Gender	1 = Male 2 = Female
A3 Status as at 31-12-2019	1 = Single 3 = Divorcee / widow / widower 2 = Married 4 = Deceased	A4 Date of marriage / divorce / demise	(dd/mm/yyyy)
A5 Record-keeping	1 = Yes 2 = No		
A6 Type of assessment	1 = Joint in the name of husband 2 = Joint in the name of wife	3 = Separate 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)	
A7a Entitled to claim incentive under section 127 (Indicate 'X')	<input type="checkbox"/> 1 = Paragraph 127(3)(b)	<input type="checkbox"/> 2 = Subsection 127(3A)	<input type="checkbox"/> 3 = Not relevant
A7b If A7a = 1 and / or 2, please specify:	No. P.U. (A) No. / Approval No. of Incentive	Amount of Exempt Income (RM)	
	i.		
	ii.		

PART B: COMPUTATION OF INCOME TAX

		RM	Sen
B1	Statutory income from businesses	B1a Number of businesses	.00
B2	Statutory income from partnerships	B2a Number of partnerships	.00
B3	Aggregate statutory income from businesses (B1 + B2)	B3	.00
B4	LESS: Business losses brought forward (Restricted to B3)	B4	.00
B5	TOTAL (B3 - B4)	B5	.00
B6	Statutory income from employment * / director's fees	B6a Number of employment	.00
* If there is a claim for exemption of employment income under:			
<input type="checkbox"/> 1 = Paragraph 21 Schedule 6			
<input type="checkbox"/> 2 = Double Taxation Agreement between Malaysia and (Use country code)			
State:	Amount exempted	.00	
B7	Statutory income from rents	B7	.00
B8	Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	B8	.00
B9	AGGREGATE INCOME (B5 + B6 + B7 + B8)	B9	.00
B10	LESS: Current year business losses (Restricted to B9)	B10	.00
B11	LESS: Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b)	B11	.00
B12	LESS: Approved donations / gifts / contributions (Amount from E8)	B12	.00
B13	TOTAL [B9 - (B10 to B12)] (Enter '0' if value is negative)	B13	.00
B14	TAXABLE PIONEER INCOME	B14	.00
B15	Gross income subject to tax at other rates (Please specify:)	B15	.00
B16	TOTAL INCOME (SELF) (B13 + B14 + B15)	B16	.00
B17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B17	.00
* Type of income transferred from HUSBAND / WIFE			
<input type="checkbox"/> 1 = With business income			
<input type="checkbox"/> 2 = Without business income			
B18	AGGREGATE OF TOTAL INCOME (B16 + B17)	B18	.00
B19	CHARGEABLE INCOME (From B16 or B18 whichever applies)	B19	.00
B20	COMPUTATION OF TAX CHARGEABLE		
Division of Chargeable Income according to the rate applicable		Tax rate (%)	Income Tax
B20a	.00	28	.
B20b	.00		.
B20c	.00		.
B21	TOTAL INCOME TAX (B20a to B20c)	B21	.
B22	LESS: Section 110 (others) . Section 133 .	B22	.
B23	TAX PAYABLE (B21 - B22)	B23	.
B24	OR: TAX REPAYABLE (B22 - B21)	B24	.
B25	Instalments / Monthly Tax Deductions (MTD) paid for 2019 income - SELF and HUSBAND / WIFE for joint assessment		.
B26	Balance of tax payable (B23 - B25) / Tax paid in excess (B25 - B23)	B26	.

▲ (Enter 'X' if tax paid in excess)

DECLARATION

I	Identification / passport no.* (* Delete whichever is not relevant)
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hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

This return form is made: 1 = on my own behalf 2 = on behalf of the individual in item 1 3 = as an executor of the deceased person's estate (If A3 = 4) **

** This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967.

Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>.

Date: (dd/mm/yyyy)

Signature:

Name: _____

Income Tax No.: _____

PART C: PARTICULARS OF HUSBAND / WIFE				
C1	Name of husband / wife <i>(As per identification document)</i>			
C2	Identification no.			
C3	Current passport no.	C4	Expiry date of current passport	<i>(dd/mm/yyyy)</i>
C5	Passport no. registered with LHDNM	C6	Date of birth	<i>(dd/mm/yyyy)</i>

PART D: OTHER PARTICULARS				
D1	Telephone no.	Handphone no.	D2	Employer's no. E
D3	e-Mail			
D4	Permanent address in country of origin of individual / executor of the deceased person's estate			
	Postcode		City	
	State & country			
D5	Name of bank *		D6	Bank account no. *
D7	Type of foreign currency requested		D8	SWIFT code

* NOTE: Enter the name of the bank and bank account no. for the purpose of electronic refund of income tax. Refund will be notified by e-Mail.

D9a	Carries on e-Commerce <i>(If 'Yes', also complete item D9b)</i>	1 = Yes 2 = No		
D9b	Website / blog address			
D10	Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No		
D11a	Disposal of asset under the Real Property Gains Tax Act 1976 <i>(If 'Yes', also complete item D11b)</i>	1 = Yes 2 = No	D11b	Disposal declared to LHDNM
				1 = Yes 2 = No

PART E: DONATIONS / GIFTS / CONTRIBUTIONS				
E1	Gift of money to the Government / State Government / local authority			.00
E2a	Gift of money to approved institutions / organisations / funds		.00	} Restricted to 7% of B9 E2
E2b	Gift of money for any sports activity approved by the Minister of Finance		.00	
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		.00	
E3	Gift of artefacts, manuscripts or paintings			.00
E4	Gift of money for the provision of library facilities or to libraries		<i>Restricted to 20,000</i>	.00
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			.00
E6	Gift of money or cost of medical equipment to any healthcare facility approved by the Ministry of Health		<i>Restricted to 20,000</i>	.00
E7	Gift of paintings to the National Art Gallery or any state art gallery			.00
E8	Total approved donations / gifts / contributions [E1 to E7] <i>(Transfer this amount to B12)</i>			.00

PART F: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED				
	Type of Income	Year of Assessment	Amount (RM)	
F1				.00
F2				.00

PART G: PARTICULARS OF BUSINESS INCOME				
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Enter the amount without sen.

G1 Losses

LOSSES OF CURRENT YEAR OF ASSESSMENT		
(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed In The Current Year Of Assessment	(c) Balance Carried Forward (c = a - b)

LOSSES OF PRIOR YEARS OF ASSESSMENT							
Year Of Assessment In Which Loss Is Incurred	(d) Amount of Loss Incurred	Losses Absorbed / Disregarded Until The Year Of Assessment Preceding The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(k) Balance Carried Forward (k = g - h - j)
		(e) Amount Disregarded [Subsection 44(5F)]	(f) Amount Absorbed	(g) Balance after Disregarded / Absorbed (g = d - e - f)	(h) Amount Disregarded [Subsection 44(5F)]	(j) Amount Absorbed	
2018 and before							

G2	Business capital allowances carried forward		G3	Partnership capital allowances carried forward	
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Name: _____

Income Tax No.: _____

PART H: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

H1	Name of business		
H2	Business code		
H2A	Type of business activity		

BALANCE SHEET**TRADING, PROFIT AND LOSS ACCOUNT**

H3	Sales or turnover		.00
LESS:			
H4	Opening stock		.00
H5	Purchases and cost of production		.00
H6	Closing stock		.00
H7	Cost of sales (H4 + H5 – H6)		.00
H8	GROSS PROFIT / LOSS (H3 – H7)		.00
▲ (Enter 'X' if negative)			

FIXED ASSETS:

H28	Land and buildings		.00
H29	Plant and machinery		.00
H30	Motor vehicles		.00
H31	Other fixed assets		.00
H32	TOTAL FIXED ASSETS (H28 to H31)		.00
H33	Investments		.00

CURRENT ASSETS:

H34	Stock		.00
H35	Trade debtors		.00
H36	Sundry debtors		.00
H37	Cash in hand		.00
H38	Cash at bank		.00
▲ (Enter 'X' if negative)			

OTHER INCOME:

H9	Other business income		.00
H10	Dividends		.00
H11	Interest and discounts		.00
H12	Rents, royalties and premiums		.00
H13	Other income		.00
H14	TOTAL (H9 to H13)		.00

H39	Other current assets		.00
H40	TOTAL CURRENT ASSETS (H34 to H39)		.00
H41	TOTAL ASSETS (H32 + H33 + H40)		.00

EXPENSES:

H15	Loan interest		.00
H16	Salaries and wages		.00
H17	Rental / lease		.00
H18	Contracts and subcontracts		.00
H19	Commissions		.00
H20	Bad debts		.00
H21	Travelling and transport		.00
H22	Repairs and maintenance		.00
H23	Promotion and advertisement		.00
H24	Other expenses		.00
H25	TOTAL EXPENDITURE (H15 to H24)		.00
H26	NET PROFIT / LOSS		.00
▲ (Enter 'X' if negative)			
H27	Non-allowable expenses		.00

LIABILITIES:

H42	Loans and overdrafts		.00
H43	Trade creditors		.00
H44	Sundry creditors		.00
H45	TOTAL LIABILITIES (H42 to H44)		.00

OWNER'S EQUITY:

H46	Capital account		.00
H47	Current account balance brought forward		.00
▲ (Enter 'X' if negative)			
H48	Current year profit / loss		.00
▲ (Enter 'X' if negative)			
H49	Drawings / advance (Net)		.00
▲ (Enter 'X' if negative)			
H50	Current account balance carried forward		.00
▲ (Enter 'X' if negative)			

PART J: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

J1	Name of firm		J2	Telephone no.	
			J4	Signature	
J3	Tax agent's approval no.				