



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

Form

PT

YEAR OF ASSESSMENT

2020

CP3PT – Pin.2020

COMPLETE THE FOLLOWING ITEMS

Name of limited Liability partnership	:			
Reference no. (Registration no.)	:			
Income tax no	:	PT		
Correspondence address	:			
		Postcode		Town
		State		

FORM PT 2020
LIMITED LIABILITY PARTNERSHIP

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay the balance of tax payable: **Within 7 months from the date following the close of accounting period.**
- 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 at:
 - 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 (CP207) which is available at <http://www.hasil.gov.my>.
 - If sent by post, payment must be sent separately from the return 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 '086'** and **installment 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 notified 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-PT) 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



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BASIC PARTICULARS

1	Name of limited liability partnership					
2	Income tax no.	PT		3	Reference no. (Registration no.)	
4	Employer's no.	E		5	Date of commencement of operations	(dd/mm/yyyy)
6	Accounting period	from	(dd/mm/yyyy)	7	Basis period	from (dd/mm/yyyy)
		to	(dd/mm/yyyy)			to (dd/mm/yyyy)
8	Country of residence		(Use Country Code)	9	Carries on e-Commerce (If 'Yes', complete item G2 on page 3)	1 = Yes 2 = No
10	Status of business		1 = In operation 2 = Dormant 3 = In the process of winding up			
11	Limited liability partnership with capital contribution not exceeding RM2.5 million at the beginning of the basis period and gross income from all business sources not exceeding RM50 million				1 = Yes 2 = No	
12a	Entitled to claim incentive under section 127 (Indicate 'X')		1 = Paragraph 127(3)(b)		2 = Subsection 127(3A)	3 = Not relevant
12b	If A12a = 1 and / or 2, please specify:	No.	P.U. (A) No. / Incentive Approval No.	Amount of Exempt Income (RM)		
	i.					
	ii.					

PART A: PARTICULARS OF PARTNERS

A1	Name of partners:		A2	Partners' identification / passport / registration no.:	
A1a	Partner I		A2a	Partner I	
A1b	Partner II		A2b	Partner II	
A1c	Partner III		A2c	Partner III	

PART B: COMPUTATION OF INCOME TAX

		RM	Sen
B1	Aggregate statutory income from businesses and partnership	B1	.00
B2	LESS: Business losses brought forward (Restricted to B1)	B2	.00
B3	TOTAL (B1 – B2)	B3	.00
Other Statutory Income:			
B4	Dividends	B4	.00
B5	Interest and discounts	B5	.00
B6	Rents, royalties and premiums	B6	.00
B7	Other income	B7	.00
B8	AGGREGATE INCOME (B3 to B7)	B8	.00
B9	LESS: Current year business losses (Restricted to B8)	B9	.00
B10	Approved donations / gifts / contributions	B10	.00
B11	<i>Zakat perniagaan (Restricted to 2.5% of B8)</i>	B11	.00
B12	CHARGEABLE INCOME [B8 – (B9 to B11)] (Enter '0' if value is negative)	B12	.00
B13	Apportionment of Chargeable Income	Income Tax	
B13a	.00	17	
B13b	.00	24	
B13c	.00		
B13d	.00		
B13e	.00		
B14	TOTAL INCOME TAX CHARGED (B13a to B13e)	B14	
B15	LESS: Section 110 (others)	B15	
B16	TAX PAYABLE (B14 – B15)	B16	
B17	OR: TAX REPAYABLE (B15 – B14) <i>[For a 'Tax Repayable' case, fill in item G3 to G5 on page 3]</i>	B17	
B18	Instalment payment made	B18	
B19	Balance of tax payable (B16 – B18) / Tax paid in excess (B18 – B16)	B19	

▲ (Enter 'X' if tax paid in excess)

DECLARATION

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

Hereby declare that the information given in this return form is true, complete and correct pertaining to the income tax of the limited liability partnership as required under the Income Tax Act 1967.

* ☐ 1 = As a Compliance Officer
☐ 2 = As a Partner (if the Compliance Officer is not appointed)

Date (dd/mm/yyyy)

Signature

Name :

Income Tax No. : PT

PART C: FINANCIAL PARTICULARS OF LIMITED LIABILITY PARTNERSHIP [MAIN BUSINESS]							
C1	Name of business						
C2	Business code						
C2A	Type of business activity						
FIXED ASSETS:							
C3	Sales or turnover		.00	C30	Motor vehicles		.00
LESS:				C31	Plant and machinery		.00
C4	Opening stock		.00	C32	Land and buildings		.00
C5	Purchases		.00	C33	Other fixed assets		.00
C6	Cost of production		.00	C34	TOTAL FIXED ASSETS (C30 to C33)		.00
C7	Closing stock		.00	C35	Total cost of fixed assets acquired in the basis period		.00
C8	Cost of sales (C4 + C5 + C6 – C7)		.00	C36	Investments		.00
C9	GROSS PROFIT / LOSS (C3 – C8)		.00	CURRENT ASSETS:			
▲ (Enter 'X' if negative)				C37	Trade debtors		.00
C10	Foreign currency exchange gain		.00	C38	Other debtors		.00
C11	Other business income		.00	C39	Stock		.00
C12	Other income		.00	C40	Loan to partners		.00
C13	Non-taxable profits		.00	C41	Cash in hand and cash at bank		.00
EXPENSES:				▲ (Enter 'X' if negative)			
C14	Interest		.00	C42	Other current assets		.00
C15	Professional, technical, management and legal fees		.00	C43	TOTAL CURRENT ASSETS (C37 to C42)		.00
C16	Technical fee payments to non- resident recipients		.00	C44	TOTAL ASSETS (C34 + C36 + C43)		.00
C17	Contract payments		.00	LIABILITIES AND PARTNERSHIP CAPITAL			
C18	Non-partners' salaries and wages		.00	CURRENT LIABILITIES:			
C18a	Partners' salaries and wages		.00	C45	Loan and overdrafts		.00
C19	Royalties		.00	C46	Trade creditors		.00
C20	Rental / lease		.00	C47	Other creditors		.00
C21	Maintenance and repairs		.00	C48	Loan from partners		.00
C22	Research and development		.00	C49	Other current liabilities		.00
C23	Promotion and advertisement		.00	C50	TOTAL CURRENT LIABILITIES (C45 to C49)		.00
C24	Travelling and accommodation		.00	C51	Long-term liabilities		.00
C25	Foreign currency exchange loss		.00	C52	TOTAL LIABILITIES		.00
C26	Other expenses		.00	PARTNERS' CAPITAL:			
C27	TOTAL EXPENDITURE (C14 to C26)		.00	C53	Capital contribution		.00
C28	NET PROFIT / LOSS		.00	C54	Profit / loss appropriation account		.00
▲ (Enter 'X' if negative)				▲ (Enter 'X' if negative)			
C29	Non-allowable expenses		.00	C55	Reserve account		.00
				▲ (Enter 'X' if negative)			
				C56	TOTAL CAPITAL		.00
				▲ (Enter 'X' if negative)			
				C57	TOTAL LIABILITIES AND CAPITAL		.00
				▲ (Enter 'X' if negative)			

Name :

Income tax no. : PT

PART D: SUMMARY OF LOSSES

Enter the amount without sen.

LOSSES OF CURRENT YEAR OF ASSESSMENT

(a) Current Year 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 & before							
2019							

PART E: INCOME OF PRECEDING YEAR NOT DECLARED

	Type of Income	Year of Assessment	Amount
E1			.00

PART F: PARTICULARS OF WITHHOLDINGS TAXES

F1 Made payments to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B dan 109F

☐

1 = Yes 2 = No

PART G: OTHER PARTICULARS

G1 Telephone no.		G2 Website / blog address	
G3 Name of bank *		G4 Bank account no. *	
G5 Bank identification no.			

* Note : Enter the name of the bank, bank account no. and bank identification no. for the purpose of electronic income tax refund

G6a Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item G6b) ☐ 1 = Yes 2 = NoG6b Disposal declared to LHDNM ☐ 1 = Yes 2 = NoG7 Subject to interest restriction under section 140C ☐ 1 = Yes 2 = No

(If 'Yes', fill in information on interest subject to Section 140C in the following schedule)

Amount of tax – EBITDA	Interest expense subject to section 140C	Interest expense restricted	Balance carried forward

G8a Subject to Notification of Country-by-Country Reporting (CbCR) ☐ 1 = Yes – Reporting entity 2 = Yes – Non-reporting entity 3 = No
(If '1' or '2', also complete item G8b)G8b Notification filed as a reporting entity / non-reporting entity ☐ 1 = Yes 2 = No
(If 'Yes', also complete item G8c)G8c Notification filed on or before the last day of the reporting financial year ☐ 1 = Yes 2 = NoG9 Has financial account(s) at financial institution(s) outside of Malaysia ☐ 1 = Yes 2 = No**PART H: PARTICULARS OF COMPLIANCE OFFICER**

H1 Name		H2 Identification no.	
H3 Passport no.		H4 Income tax no.	
H5 Correspondence address			
	Postcode	City	
	State		
H6 Telephone no.		H7 e-Mail	

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

J1 Name of firm			
J2 Address of firm			
	Postcode	City	
	State		
J3 Telephone no.		J6 Signature	
J4 Tax agent's approval no.			
J5 e-Mail			