



COMPLETE THE FOLLOWING ITEMS

Name of real estate investment trust / property trust fund :

Income tax no. : **TR**

Correspondence address :

Postcode	<input type="text"/>	Town	<input type="text"/>
State	<input type="text"/>		

FORM TR 2022

REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

IMPORTANT REMINDER

- 1) Due date to furnish return form and pay the tax or balance of tax payable: **7 months from the close of accounting period.**
- 2) In accordance with the provision of the Income Tax Act 1967 (ITA 1967), a real estate investment trust / property trust fund shall:
 - a) declare its income in the return form based on **financial statements** made in accordance with the requirements as provided in the act of incorporation of the respective entities [subsection 77A(4)]; and
 - b) furnish correct particulars in the return form [paragraph 77A(3)(b) and paragraph 120(1)(h)].
- 3) The trustee of a real estate investment trust / property trust fund may be liable to an action under section 112 of the ITA 1967 for failure to furnish a return on or before the due date for submission.
- 4) An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable on or before the due date for submission.
- 5) Guide for completing this form:
 - a) Refer to the Explanatory Notes before filling up this form.
 - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) Method of payment for tax or balance of tax payable:
 - a) **ByrHASiL** at the ByrHASiL LHDNM 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/>.
 - b) Appointed **banks** - Information is available at <https://www.hasil.gov.my/>.
 - c) **Pos Malaysia Berhad** – Counter only.
If the payment is made over the bank counter or Pos Malaysia counter, write down the **name, address, telephone number, income tax number, year of assessment, payment code '086'** 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.
- 7) 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 using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my/>.
- 8) For further information, please contact Hasil Care Line:-
03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

<input type="text"/>	<input type="text"/>
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Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF A REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND
UNDER SECTION 77A OF INCOME TAX ACT 1967

This form is prescribed under section 152 of the Income Tax Act 1967

Form
TR

YEAR OF ASSESSMENT

2022

CP2F [Pin. 2022]

BASIC PARTICULARS

1 Name of real estate investment trust / property trust fund			
2 Income tax no. TR		3 Type of Trust	1 = Real estate investment trust 2 = Property trust fund 3 = Others
4 Employer's no. E			
6 Accounting period	From (dd/mm/yyyy)	7 Basis period	From (dd/mm/yyyy)
	To (dd/mm/yyyy)		To (dd/mm/yyyy)
8 Record-keeping	<input type="checkbox"/> 1 = Yes 2 = No	9 Tax exemption approval	<input type="checkbox"/> 1 = Yes 2 = No
10 Tax exemption approval no.			
11 Real estate investment trust / property trust fund listed on Bursa Malaysia	<input type="checkbox"/> 1 = Yes 2 = No		

PART A : STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME		RM	Sen	
A1	Aggregate statutory income from sources in Malaysia (Fill in the required appendix)	A1	. 00	
A2	Aggregate statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 (Fill in the required appendix)	A2	. 00	
A3	AGGREGATE INCOME (A1 + A2)	A3	. 00	
LESS: Donations / Gifts / Contributions / Zakat				
A4	Gift of money to the Government / State Government / local authority	A4	. 00	
A5A	Gift of money to approved institutions / organisations / funds		. 00	
A5B	Gift of money to any sports activity approved by the Minister of Finance		. 00	
A5C	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		. 00	
A5D	Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university		. 00	
		} Restricted to 10% of A3		
A5			. 00	
A6	Gift of artefacts / manuscripts / paintings to the Government or State Government		A6	. 00
A7	Gift of money for the provision of library facilities or to the libraries (Restricted to RM20,000)		A7	. 00
A8	Gift of paintings to the National Art Gallery or any state art gallery	A8	. 00	
A9	Zakat perniagaan (Restricted to 2.5% of A3)	A9	. 00	
A10	TOTAL INCOME [A3 - (A4 to A9)] (Enter '0' if value is negative)	A10	. 00	
LESS: Current year's income exempted from tax				
A11	[Amount A10 is fully exempted if item 11 = 1 and 90% or more of it, is distributed to unitholders - section 61A]	A11	. 00	
A12	CHARGEABLE INCOME [A10 - A11]	A12	. 00	
A13	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA [For the period from 01.01.2022 to 30.06.2022] (Fill in the required appendix)	A13	. 00	

PART B : TAX PAYABLE / REPAYABLE AND STATUS OF TAX		RM	Sen
B1	TOTAL CHARGEABLE INCOME [from A12 + A13]	B1	. 00
B2	Apportionment of Chargeable Income	Rate (%)	
B2a		24	
B2b		3	
B3	TOTAL INCOME TAX CHARGED (B2a to B2b)	B3	.
B4	LESS: Section 110 (others)		.
		<i>Tax relief under section 132 dan 133 (Restricted to B3)</i>	
B5	TAX PAYABLE (B3 - B4)	B5	.
OR			
B6	TAX REPAYABLE (B4 - B3)	B6	.
B7	LESS: Instalment paid	B7	.
B8	Balance of Tax Payable (B5 - B7) / Tax Paid in Excess (B7 - B5)	B8	.

▲ (Enter 'X' if tax paid in excess)

PART C: PARTICULARS RELATED TO TAX COMPUTATION**C1 SPECIAL TREATMENT ON RENT FROM THE LETTING OF REAL PROPERTY BY A REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND UNDER SECTION 63C**

Deduction claimed

C1a	Total allowable expenditure deducted in the current year		. 00
C1b	Total allowable capital allowance deducted in the current year		. 00

C2 INCENTIVE CLAIM**C2a Claim for incentive(s) under paragraph 127(3)(b)**

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

C2b Claim for incentive(s) under Subsection 127(3A)

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

PART D: PARTICULARS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

D1	Registered address of real estate investment trust / property trust fund			
		Postcode	Town	
		State		

D2	Correspondence address of real estate investment trust / property trust fund			
		Postcode	Town	
		State		

D3 Address where real estate investment trust / property trust fund records are kept 1 = Address as per E1 2 = Address as per E2 3 = Address other than E1 and E2

D4	Other address (if D3 = 3)			
		Postcode	Town	
		State		

D5	Telephone no.	D6	E-mail	
D7	Name of bank *	D8	Bank account no. *	
D9	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.

Particulars of trustee / fund manager

D10 Trustee		D11 Fund Manager	
D10a	Name	D11a	Name
D10b	Company registration no.	D11b	Company registration no.
D10c	Income tax no. C	D11c	Income tax no. C
D10d	Telephone no.	D11d	Telephone no.

D12 Financial particulars of real estate investment trust / property trust fund (Fill in the required appendix)

D13 Receives income from sources in Malaysia which is exempted from tax 1 = Yes 2 = No (If 'Yes', fill in the required appendix)

D14 Made payments to Labuan entity(ies) which are exempted from the provisions of paragraph 39(1)(r) 1 = Yes 2 = No (If 'Yes', fill in the required appendix)

PART E: OTHER PARTICULARS

E1 Income of preceding year not declared (if any)

	Type of Income	Year of Assessment	Amount
E1a			.00
E1b			.00
E1c			.00

E2 Withholding tax information

E2a Made payment to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F 1 = Yes 2 = No

E3 Disposal of asset under the Real Property Gains Tax Act 1976

E3a Disposal of asset under the Real Property Gains Tax Act 1976. (If 'Yes', also complete item E3b) 1 = Yes 2 = NoE3b Disposal declared to LHDNM. 1 = Yes 2 = NoE4 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

E5a Subject to the Income Tax (Country-by-Country Reporting) Rules 2016 - (If '1', complete item E5b) 1 = Yes 2 = NoE5b Subject as a reporting entity / non-reporting entity 1 = Yes - Reporting entity (Fill in the required appendix)
2 = Yes - Non-reporting entity (Fill in the required appendix)E6 Has financial account(s) at financial institution(s) outside Malaysia 1 = Yes 2 = No**PART F: PARTICULARS OF AUDITOR**

F1 Name of firm			
F2 Address of firm			
	Postcode	Town	
	State		
F3 Income tax no. of firm		F4 Telephone no. of firm	
F5 E-mail of firm			

PART G: PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

G1 Name of tax agent													
G2 Tax agent's approval no.													
G3 Name of firm													
G4 Address of firm													
	Postcode		Town										
	State												
G5 Income tax no. of firm				G8 Signature of tax agent									
G6 No. telefon firma													
G7 E-mail of firm				G9 Date of signature (dd/mm/yyyy)									

TRUSTEE'S DECLARATIONI Identification / passport no. *
(* Delete whichever is not relevant)

Hereby declare that this return form contains information that is true, complete and correct pertaining to the income tax to this real estate investment trust / property trust fund as required under the Income Tax Act 1967.

Designation : Signature : Date :

Item A1 (Attachment)

SUMMARY OF STATUTORY INCOME FROM SOURCES IN MALAYSIA			
No.	Type of Income	RM	
(i)	Rental business		.00
(ii)	Dividends		.00
(iii)	Interests		.00
(iv)	Discounts		.00
(v)	Royalties		.00
(vi)	Premiums		.00
(vii)	Annuities and other periodical payments		.00
(viii)	Other gains or profits		.00
AGGREGATE OF STATUTORY INCOME FROM SOURCES IN MALAYSIA [(i) to (viii)] [Transfer this amount to item A1]			.00

FOR REFERENCE ONLY

SUMMARY OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022

No.	Country <i>(Use country code)</i>	Received from Related Entity(ties) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Statutory Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
AGGREGATE OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 1 JULY 2022 ((i) to (v)) [Transfer this amount to item A2]					

Note :

* Type of Income:

- Rental business
- Dividends
- Interests
- Discounts
- Royalties
- Premiums
- Annuities and other periodical payments
- Other gains or profits

Item A13 (Attachment)**INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA
FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022**

No.	Country <i>(Use country code)</i>	Received from Related Entity(ties) <i>(Enter: 1 = Yes 2 = No)</i>	Type of Income *	Amount of Tax Charged in the Country of Origin (RM)	Gross Amount of Remitted Income (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 JUNE 2022 ((i) to (v)) [Transfer this amount to item A13]					

Note :

* Type of Income:

- Rental business
- Dividends
- Interests
- Discounts
- Royalties
- Premiums
- Annuities and other periodical payments
- Other income

FINANCIAL PARTICULARS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUND

1 Business code			
1A Type of business activity			
STATEMENT OF INCOME AND EXPENDITURE			
2 Gross income from rental business			.00
LESS:			
3 Direct expenses			.00
4 NET INCOME (2-3)			.00
5 Dividends			.00
6 Interest			.00
7 Profit/Loss on disposal of investments			.00
▲ (Enter 'X' if value is negative)			
8 TOTAL (4 to 7)			.00
EXPENSES:			
9 Trustee's fee			.00
10 Management fee			.00
11 Maintenance of register of unitholders			.00
12 Share registration			.00
13 Other expenses			.00
14 TOTAL EXPENDITURE (9 to 13)			.00
15 NET PROFIT / LOSS			.00
▲ (Enter 'X' if value is negative)			
BALANCE SHEET			
FIXED ASSETS:			
16 Land and buildings			.00
17 Plant and machinery			.00
18 Other fixed assets			.00
19 TOTAL FIXED ASSETS (16 to 18)			.00
INVESTMENT:			
20 Quoted equity securities / foreign			.00
21 Quoted derivatives			.00
22 Quoted / Unquoted fixed income			.00
23 Deposits with financial institutions			.00
24 TOTAL INVESTMENT (20 to 23)			.00
CURRENT ASSETS:			
25 Trade debtors			.00
26 Sundry debtors			.00
27 Cash in hand and at bank			.00
▲ (Enter 'X' if value is negative)			
28 Other current assets			.00
29 TOTAL CURRENT ASSETS (25 to 28)			.00
LIABILITIES:			
30 Trade creditors			.00
31 Sundry creditors			.00
32 Other current liabilities			.00
33 Long term liabilities			.00
34 TOTAL LIABILITIES (30 to 33)			.00
UNITHOLDERS' FUNDS:			
35 Unitholders' capital			.00
36 Undistributed income:			
36a Balance brought forward			.00
36b Current year income			.00
LESS:			
36c Current year distribution of previous			.00
36d Distribution of current year income			.00
36e Balance carried forward (36a + 36b - 36c - 36d)			.00
37 Reserve account			.00
▲ (Enter 'X' if value is negative)			
38 TOTAL UNITHOLDERS' FUNDS (35 + 36e + 37)			.00
▲ (Enter 'X' if value is negative)			

Item D13 (Attachment)

RECEIVES INCOME FROM SOURCES IN MALAYSIA WHICH IS EXEMPTED FROM TAX			
No.	Type of Income	RM	
(i)	Rental income		.00
(ii)	Dividends		.00
(iii)	Interest		.00
(iv)	Other income (Including gains arising from realization of investments)		.00
TOTAL OF INCOME FROM SOURCES IN MALAYSIA WHICH EXEMPTED FROM TAX ((i) to (iv))			.00

FOR REFERENCE ONLY

MADE PAYMENTS TO LABUAN ENTITY(IES) WHICH ARE EXEMPTED FROM THE PROVISIONS OF PARAGRAPH 39(1)(r)

No.	Type of Payment*	Payment to Related Entity(ties) (Enter: 1 = Yes 2 = No)	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS ((i) to (vi))			

* Type of Payment:

- Interest payment
- Lease rental
- Other payments

FOR REFERENCE ONLY

PEMBERITAHUAN SEBAGAI ENTITI PELAPOR / NOTIFICATION AS A NON-REPORTING ENTITY

Pemberitahuan sebagai bukan entiti pelapor di bawah Kaedah-Kaedah Cukai Pendapatan (Pelaporan Mengikut Negara) 2016.

Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016

Nama amanah pelaburan
harta tanah / tabung amanah harta
*Name of real estate investment trust /
property trust fund*

No. rujukan (No. pendaftaran)
Reference no. (Registration no.)

No. cukai pendapatan
Income tax no.

TR

E-mel CbCR
CbCR E-mail

1. Nama Kumpulan MNE
Name of MNE Group

2. Tempoh perakaunan
Accounting period

	<i>hh-bb-tttt</i> <i>(dd/mm/yyyy)</i>		<i>hh-bb-tttt</i> <i>(dd/mm/yyyy)</i>																				
dari <i>from</i>	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">-</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			-								hingga <i>to</i>	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">-</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			-							
		-																					
		-																					

3. Bilangan entiti konstituen di dalam Malaysia
Number of constituent entities in Malaysia

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4. Bilangan entiti konstituen di luar Malaysia
Number of constituent entities outside Malaysia

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PEMBERITAHUAN SEBAGAI BUKAN ENTITI PELAPOR / NOTIFICATION AS A NON-REPORTING ENTITY

Pemberitahuan sebagai bukan entiti pelapor di bawah Kaedah-Kaedah Cukai Pendapatan (Pelaporan Mengikut Negara) 2016.

Notification as a non-reporting entity under the Income Tax (Country-by-Country Reporting) Rules 2016

1. Nama unit amanah pelaburan harta tanah / tabung amanah harta
Name of real estate investment trust / property trust fund
2. No. rujukan (No. pendaftaran)
Reference no. (Registration no.)
3. No. cukai pendapatan
Income tax no. **TR**
4. E-mel
E-mail

**MAKLUMAT ENTITI PELAPOR
PARTICULARS OF REPORTING ENTITY**

1. Nama entiti pelapor
Name of reporting entity
2. No. cukai pendapatan
Income tax no.
3. Negara mastautin
Country of residence Gunakan kod negara
Use country code
4. Tempoh perakaunan entiti pelapor
Accounting period of reporting entity

	<i>hh-bb-tttt</i> <small>(dd/mm/yyyy)</small>		<i>hh-bb-tttt</i> <small>(dd/mm/yyyy)</small>
dari <i>from</i>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	hingga <i>to</i>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
5. Nama Kumpulan MNE
Name of MNE Group
6. Status entiti pelapor
Status of reporting entity 1 = Entiti pemegang muktamad
Ultimate holding entity 2 = Entiti pemegang pengganti
Surrogate holding entity
Jika '2' isi juga ruang 7a dan 7b
If '2', complete item 7a and 7b
7. a) Nama entiti pemegang muktamad
Name of Ultimate holding entity
- b) Negara mastautin
Country of residence Gunakan kod negara
Use country code