INLAND REVENUE BOARD OF MALAYSIA
AMENDED RETURN FORM OF CAPITAL GAINS TAX UNDER SECTION 77B OF THE INCOME TAX ACT 1967

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

AMENDED RETURN FORM

CGT

CGT2 - 1/2024

CKM Serial Number		(Enter the Serial Number as stated on the e-CKM aknowledgement receipt submitted)

PART A: PARTICULARS OF DISPOSER

A1	Name of disposer					
A2	Tax Identification No. (TIN)		A3	Country of incorporation		(Use country code)
A4	Registration no.		A5	Country of residence		(Use country code)
A6	E-mail		A7	Telephone no.		
A8	Correspondence address					
		Postcode		City		
		State		Country		

(In the case of disposal of capital asset owned in the name of a representative, please fill in the representative's information)

Representative Information

A9	Name of representative				
A10	Tax Identification No. (TIN)		A11	Identification / passport / registration no.	
A12	Telephone no.		A13	E-mail	

(If there is more than one disposer in one disposal document, please fill in the other disposer's information)

A14	Name of disposer	
A15	Identification/passport /registration no.	

PART B: PARTICULARS OF DISPOSAL

B1	Types of disposal of capital asset		*1 = Disposal of unlisted shares of companies incorporated in Malaysia* *2 = Disposal of controlled company shares outside Malaysia under section 15C*	
B2	Disposal subject to market value under subsections 65E(8), 65E(14) and 65F(6)		*1 = Yes*	*2 = No*
B3	Have an agreement on capital asset disposal		*1 = Yes*	*2 = No*
B4a	Capital asset acquired before 01/01/2024		*1 = Yes* (If Yes, fill in item B4b)	*2 = No*
B4b	Elect to be taxed at the rate of 2% of gross disposal price		*1 = Yes*	*2 = No*
B5	Disposal of capital asset is exempt from tax under section 127		*1 = Yes*	*2 = No*
B6	**Information on Shares Disposed**			
B6a	Name of the company that issued the shares			
B6b	Company registration no.			
B6c	Country of incorporation		(Use country code)	

PART C: PARTICULARS OF DISPOSAL DATE AND YEAR OF ASSESSMENT

C1	Date of disposal			(dd/mm/yyyy)			
C2	Year of assessment						
C3	Accounting period	from		(dd/mm/yyyy)	to		(dd/mm/yyyy)
C4	Basis period	from		(dd/mm/yyyy)	to		(dd/mm/yyyy)

PART D: PARTICULARS OF ACQUIRER

D1	Name of acquirer	
D2	Tax Identification No. (TIN)	
D3	Identification / passport / registration no.	
D4	Number of shares acquired	

(If there is more than one acquirer in one disposal document, please fill in the other acquirer's information)

PART E: CALCULATION OF CAPITAL GAINS TAX

	SHARES DISPOSAL PRICE		RM	CENT
E1	**Consideration value for disposal** - Unlisted shares of companies incorporated in Malaysia; or - Shares of controlled companies incorporated outside Malaysia under section 15C			
E1a	The consideration value for disposal of shares acquired before 01/01/2024 and elect to be taxed at the rate of 2% on the gross disposal price (For disposals under E1a, items E2 to E6 are NOT applicable, transfer the E1a amount to E17)	E1a		.00
E1b	Consideration value for disposal of: - Shares acquired before 01/01/2024 and elect to be taxed at the rate of 10%; or - Shares acquired from 01/01/2024	E1b		.00
E2	**LESS:** Expenditure incurred for the purpose of enhancing or preserving the value of the asset disposed [subparagraph 65E(2)(a)(i)]	E2		.00
E3	Expenditure incurred in establishing, preserving or defending its title to, or to a rights over the capital asset [subparagraph 65E(2)(a)(ii)]	E3		.00
E4	Incidental costs on disposal [subparagraph 65E(2)(a)(iii)]	E4		.00
E5	**TOTAL ALLOWABLE EXPENDITURE AND INCIDENTAL COSTS ON DISPOSAL** (E2 to E4)	E5		.00
E6	**DISPOSAL PRICE** (E1b – E5)	E6		.00

	SHARE ACQUISITION PRICE (Complete if E1b applies)			
E7	**Consideration value for acquisition**			
E7a	Consideration value for acquisition of: - Unlisted shares of companies incorporated in Malaysia; or - Shares of a controlled company incorporated outside Malaysia under paragraph 15C(4)(b)	E7a		.00
E7b	The consideration value for acquisition of shares of a controlled company incorporated outside Malaysia under paragraph 15C(4)(a) (If E7b, the consideration value is considered as the acquisition price, items E8 to E12 are NOT applicable)	E7b		.00
E8	**ADD:** Incidental costs on acquisition [subsection 65E(13)]	E8		.00
E9	**LESS:** Compensation for any kind of damage or for the destruction of the asset or for any depreciation of the asset [subparagraph 65E(2)(b)(i)]	E9		.00
E10	Sum received under an insurance policy for any kind of damage or for the destruction or for the loss or depreciation of the asset [subparagraph 65E(2)(b)(ii)]	E10		.00
E11	Any sum forfeited as a deposit made in connection with an intended transfer of the capital asset [subparagraph 65E(2)(b)(iii)]	E11		.00
E12	**TOTAL RECEIPT** (E9 to E11)	E12		.00
E13	**ACQUISITION PRICE** (E7a + E8 – E12) or (E7b)	E13		.00

	CHARGEABLE INCOME			
E14	**ADJUSTED INCOME / ADJUSTED LOSS**			
E14a	**ADJUSTED INCOME BEFORE LOSSES** (E6 – E13)	E14a		.00
E14b	**ADJUSTED LOSS** (E13 – E6)	E14b	(Mark 'X' if adjusted loss)	.00
E15	**LESS : ABSORBED ADJUSTED LOSS** (Where adjusted income is available, restricted to E14a)	E15		.00
E16	**ADJUSTED INCOME** (E14a – E15)	E16		.00
E17	**THE CONSIDERATION VALUE FOR DISPOSAL OF SHARES ACQUIRED BEFORE 01/01/2024 AND ELECT TO BE TAXED AT THE RATE OF 2% ON GROSS DISPOSAL PRICE** (From E1a)	E17		.00
E18	**CHARGEABLE INCOME BEFORE EXEMPTION** (E16 + E17)	E18		.00
E19	**LESS : DISPOSAL OF CAPITAL ASSET EXEMPTED UNDER SECTION 127** (If B5=1, restricted to E18) Tax exemption (Fill in the exemption code)	E19		.00
E20	**CHARGEABLE INCOME** (E18 – E19)	E20		.00

	TAX PAYABLE AND TAX POSITION			RM	CENT
E21	**TAX CHARGED**				
	Apportionment of Chargeable Income (E20)	Rate		Capital Gains Tax	
E21a	.00	10%			
E21b	.00	2%			
E22	**TOTAL TAX CHARGED** (E21a + E21b)		E22		
E23	**LESS :** Tax relief under section 132 (Restricted to E22)		E23		
E24	**TAX PAYABLE** (E22 – E23)		E24		

COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE				
E25	**LESS**: Previous tax payable (From E24 of the original CGT Form)	E25		
E26	**TAX / ADDITIONAL TAX CHARGE (E24 – E25)**	E26		
E27	Tax increase under subsection 77B(4) for Amended Return Form submitted within 6 months after the deadline for submission of the Return Form (E26 x 10%)	E27		
E28	**TOTAL TAX PAYABLE (E26 + E27)**	E28		

PART F: CLAIM FOR LOSSES (Fill in the column that involves amendments)

ADJUSTED LOSS FOR THE CURRENT YEAR OF ASSESSMENT							
No.	Date of Disposal	Year of Assessment	Adjusted Loss on Current Disposal	Current Year of Assessment Adjusted Loss Absorbed in the Current Disposal	Previous Years of Assessment Adjusted Loss Absorbed in the Current Disposal	Amount of Adjusted Loss Absorbed in the Current Disposal	Current Year of Assessment Adjusted Loss Carry Forward
			(a)	(b)	(c)	(d = b + c)	
1							
2							
...							(e = a - b)
Total Amount							

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

G1	Name of tax agent				
G2	Tax agent approval no.	_ _ / _ _ _ _ _ _ / _ _ / _ _ _ _			
G3	Firm name				
G4	Address				
		Postcode		City	
		State		Country	
G5	Tax Identification No. (TIN)				
G6	Telephone no.				
G7	E-mail				

DECLARATION

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

hereby declare that this amended return form,

contain information that is true, correct and complete pertaining to the disposal of capital asset as required under the Income Tax Act 1967.

Designation ______ Signature ______

Date ______ (dd/mm/yyyy)

GUIDE NOTES ON AMENDED RETURN FORM OF CAPITAL GAINST TAX

I RULES

- Disposer (company, limited liability partnership, trust body and co-operative society) which has furnished a return form in accordance with subsection 77A (1B) of ITA 1967, is allowed to make amendment to the return form within a period of six (6) months after the due date specified for furnishing the return form. Tax / Additional tax shall be charged on the chargeable income of the disposer as a result of the amendment made.

- Disposer which intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form').

- An amended return form can be submitted if the amendment involves the following:
  (a) underreported / non-reported disposal price;
  (b) the acquisition price is over reported;
  (c) expenses / other claims that are over claimed; or
  (d) mistake in exemptions claimed.

- The amendment using the amended return form shall **only be made once** for every disposal.

- No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 for that disposal.

- For the purpose of section 77B of ITA 1967, the amended return form shall:
  (a) specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income;
  (b) specify the amount of tax payable on the tax which has or would have been wrongly repaid;
  (c) specify the increased sum ascertained in accordance with subsection 77B (4) of ITA 1967; or
  (d) contain such particulars as may be required by the Director General of Inland Revenue.

II RATE AND COMPUTATION OF INCREASE IN TAX

The tax or additional tax payable is subject to an increase in tax under subsection 77B (4) of ITA 1967. The amount of increase in tax charged for an amended return form furnished within a period of 6 months after the due date specified in subsection 77A of ITA 1967, shall be 10% of the amount of such tax payable or additional tax payable, as shown in the following formula:

$$(A \times 10\%)$$

where: A = the amount of such tax payable or additional tax payable.

III DEEMED ASSESSMENT

Pursuant to section 91A of ITA 1967, an amended return form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the amended return form is furnished.

IV DECLARATION

The declaration of Amended Return Form of Capital Gains Tax shall be made by a person authorized in accordance with the provisions of section 66 to section 75B (whichever is applicable) on behalf of a company, limited liability partnership, trust or co-operative society.

V SUBMISSION OF AMENDED RETURN FORM

Submission shall be made by e-Filing (e-BNT CKM) at https://mytax.hasil.gov.my from 15th October 2024.