No.	Helaian Kerja (HK) *Working Sheets (WS)*		Ke HK *Go to WS*	BE	B	BT	M	MT	P	TF	TJ	TP
1.	HK-1	Pengiraan Pendapatan Berkanun Perniagaan *Computation of Statutory Income from Business*	**Klik Di Sini** ***Click Here***		√	√	√	√		√	√	√
2.	HK-1A	Pengiraan Pendapatan Perniagaan Boleh Dibahagikan - Perkongsian *Computation of Divisible Business Income - Partnership*	**Klik Di Sini** ***Click Here***						√			
3.	HK-1B	Pengiraan Pendapatan Berkanun Perniagaan Perkongsian *Computation of Statutory Income from Partnership Business*	**Klik Di Sini** ***Click Here***		√	√				√	√	√
4.	HK-1B1	Pengiraan Pendapatan Berkanun Perniagaan Perkongsian *Computation of Statutory Income from Partnership Business*	**Klik Di Sini** ***Click Here***				√	√				
5.	HK-1D	Pengiraan Pendapatan Berkanun Perniagaan bagi Individu yang Menikmati Elaun Peningkatan Eksport Perkhidmatan Yang Layak *Computation of Statutory Income from Business for the individual entitled to claim Increased Exports Allowance For Qualifying Services*	**Klik Di Sini** ***Click Here***		√	√				√	√	√
6.	HK-1E	Pengiraan Pendapatan Berkanun bagi Perniagaan Perintis *Computation of Statutory Income from Pioneer Business*	**Klik Di Sini** ***Click Here***		√	√	√	√		√		
7.	HK-1F	Pengiraan Pendapatan Perniagaan Perintis Boleh Dibahagikan *Computation of Divisible Pioneer Business Income*	**Klik Di Sini** ***Click Here***						√			
8.	HK-1.1	Pengiraan Elaun Perlombongan *Computation of Mining Allowance*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
9.	HK-1.1A	Rumusan Elaun Perlombongan *Summary of Mining Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
10.	HK-1.2	Rumusan Elaun Modal *Summary of Capital Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
11.	HK-1.2.1	Pengiraan Elaun Pertanian *Computation of Agriculture Allowance*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
12.	HK-1.2.1A	Rumusan Elaun Pertanian *Summary of Agriculture Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
13.	HK-1.2.2	Pengiraan Elaun Perhutanan *Computation of Forest Allowance*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
14.	HK-1.2.2A	Rumusan Elaun Perhutanan *Summary of Forest Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
15.	HK-1.2.3	Pengiraan Elaun Bangunan Industri *Computation of Industrial Building Allowance*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
16.	HK-1.2.3A	Rumusan Elaun Bangunan Industri *Summary of Industrial Building Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√			
17.	HK-1.2.3B	Rumusan Elaun Bangunan Industri *Summary of Industrial Building Allowances*	**Klik Di Sini** ***Click Here***							√	√	√
18.	HK-1.2.4	Pengiraan Elaun Loji dan Jentera *Computation of Plant and Machinery Allowance*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
19.	HK-1.2.4A	Rumusan Elaun Loji dan Jentera *Summary of Plant and Machinery Allowances*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
20.	HK-1.2A	Rumusan Perbelanjaan Modal *Summary of Capital Expenditure*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
21.	HK-1.3	Rumusan Kerugian bagi Perniagaan dan Perkongsian yang Tertakluk Sekatan Seksyen 44(5F) *Summary of Losses for Business and Partnership*	**Klik Di Sini** ***Click Here***		√	√	√	√		√	√	√

No.	**Helaian Kerja (HK)** ***Working Sheets (WS)***		**Ke HK** ***Go to WS***	BE	B	BT	M	MT	P	TF	TJ	TP
22.	HK-1.3A	Pelarasan Kerugian bagi Perniagaan dan Perkongsian yang tertakluk kepada Sekatan Seksyen 44(5F) *Adjustment of Losses for Business and Partnership that subject to restriction under Section 44(5F)*	**Klik Di Sini** ***Click Here***		√	√	√	√		√	√	√
23.	HK-1.4	Pelarasan Kerugian bagi Perniagaan dan Perkongsian dalam tempoh insentif dan tidak tertakluk kepada Sekatan Seksyen 44(5F) *Adjustment of Losses for Business and Partnershipduring incentive period and not subject to restriction under Section 44(5F)*	**Klik Di Sini** ***Click Here***		√	√	√	√		√		
24.	HK-2	Pengiraan Pendapatan Berkanun Penggajian *Computation of Statutory Income from Employment*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
25.	HK-2.1	Penerimaan di bawah Perenggan 13(1)(a) *Receipts under Paragraph 13(1)(a)*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
26.	HK-2.2	Pengiraan Ganjaran Kena Cukai *Computation of Taxable Gratuity*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
27.	HK-2.3	Pengiraan Elaun Cukai atau Cukai Ditanggung oleh Majikan *Computation of Tax Allowance or Tax Borne by Employer*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
28.	HK-2.4	Manfaat Berupa Barangan (MBB) [Perenggan 13(1)(b)] *Benefits-In-Kind (BIK) [Paragraph 13(1)(b)]*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
29.	HK-2.5	Manfaat Nilai Tempat Kediaman [Perenggan 13(1)(c)] *Value of Living Accommodation Benefit [Paragraph 13(1)(c)]*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
30.	HK-2.6	Bayaran Balik daripada Kumpulan Wang Simpanan / Pencen yang Tidak Diluluskan *Refund from Unapproved Pension or Provident Fund, Scheme or Society*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
31.	HK-2.7	Pengiraan Pampasan yang Dikenakan Cukai *Computation of Taxable Compensation*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
32.	HK-4	Butiran Harta / Aset dan Jumlah Sewa *Particulars of Properties / Assets and Total Rental*	**Klik Di Sini** ***Click Here***	√	√	√	√	√	√			
33.	HK-4B	Butiran Harta / Aset dan Jumlah Sewa *Particulars of Properties / Assets and Total Rental*	**Klik Di Sini** ***Click Here***							√	√	√
34.	HK-4F	Butiran Harta / Aset dan Pengiraan Pendapatan Berkanun Perniagaan Sewa *Particulars of Properties / Assets and Com[utation of Statutory Income from Rental Business*	**Klik Di Sini** ***Click Here***	√	√	√	√	√	√	√	√	√
35.	HK-5	Pengiraan Pendapatan Berkanun Faedah / Royalti *Computation of Statutory Income from Interest / Royalties*	**Klik Di Sini** ***Click Here***	√	√	√			√	√	√	√
36.	HK-6	Tolakan Cukai di bawah Seksyen 110 (Lain-lain) *Tax Deduction under Section 110 (Others)*	**Klik Di Sini** ***Click Here***	√	√	√	√	√	√	√	√	√
37.	HK-8	Pendapatan daripada Negara Perjanjian Pengelakan Pencukaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 132 *Income from Countries which have Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 132 Relief*	**Klik Di Sini** ***Click Here***	√	√	√				√	√	
38.	HK-8A	Pendapatan daripada Negara Perjanjian Pengelakan Pencukaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 132 *Income from Countries which have Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 132 Relief*	**Klik Di Sini** ***Click Here***						√			

No.	Helaian Kerja (HK) *Working Sheets (WS)*		Ke HK *Go to WS*	BE	B	BT	M	MT	P	TF	TJ	TP
39.	HK-9	Pendapatan daripada Negara Bukan Perjanjian Pengelakan Pencukaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 133 *Income from Countries without Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 133 Relief*	**Klik Di Sini** ***Click Here***	√	√	√	√	√		√	√	
40.	HK-9A	Pendapatan daripada Negara Bukan Perjanjian Pengelakan Pencukaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 133 *Income from Countries without Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 133 Relief*	**Klik Di Sini** ***Click Here***						√			
41.	HK-10	Ansuran / Potongan Cukai yang telah Dijelaskan *Instalments / Schedular Tax Deductions Paid*	**Klik Di Sini** ***Click Here***	√	√	√	√	√				
42.	HK-11	Bayaran Tahun Asas kepada Bukan Pemastautin (Cukai Pegangan) *Basis Year Payments to Non-residents (Withholding Tax)*	**Klik Di Sini** ***Click Here***		√	√	√	√	√	√	√	√
43.	HK-14	Premium Insurans Nyawa, Caruman kepada Kumpulan Wang Simpanan dan Pencen yang Diluluskan, Insurans Pendidikan dan Perubatan, Skim Persaraan Swasta, Anuiti Tertangguh serta Caruman kepada PERKESO *Life Insurance Premium, Contribution to Approved Provident or Pension Fund, Education and Medical Insurance, Private Retirement Scheme, Deferred Annuity and Contribution to SOCSO*	**Klik Di Sini** ***Click Here***	√	√	√						
44.	HK-17	Pelepasan Anak bagi Anak-anak di bawah Tanggungan yang Belum Berkahwin *Deduction for Maintenance of Unmarried Children*	**Klik Di Sini** ***Click Here***	√	√	√						

HK-1: COMPUTATION OF STATUTORY INCOME FOR BUSINESS

Name

Tax Identification Number (TIN)

Identification / Passport No.

Business Registration No.

Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

Type of Business Activity

Business Code

Item	Amount	
	+	-
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		
LESS: SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		
Rental income		
Royalty income		
Interest income		
Other income		
B. TOTAL NON-BUSINESS INCOME		
C. TOTAL BUSINESS INCOME (A - B)		
D. ADJUSTMENT OF BUSINESS INCOME		
ADD :		
1. Non-allowable losses:		
Loss in disposal of assets		
Foreign exchange loss		
Loss from investments		
……………………………...		
……………………………...		
TOTAL		
2. Surplus recovered expenditure (mining)		
3. TOTAL (D1 + D2)		

LESS :

4. Non-taxable gains / income entered in the profit and loss account:

Profit on disposal of assets

Foreign exchange gains

Profit from investments

……………………………...

……………………………...

TOTAL

5. TOTAL (D3 - D4)

E. BUSINESS INCOME (C + D5)

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure

1.1 Depreciation

1.2 Own salary, allowances, bonus, KWSP

1.3 Entertainment

1.4 Gifts

1.5 Donations

1.6 Penalties / fines / compound

1.7 Withdrawal of stock in trade for own use

1.8 Cash drawings

1.9 Provision for bad / doubtful debts

1.10 Initial / Termination of business expenditure

1.11 Capital expenditure

1.12 Legal fees

1.13 Expenditure on interest

1.14 Interest expense restricted under subsection 33(2)

1.15 Restricted of EPF

1.16 Assets written off

1.17 Domestic and personal expenditure:

(a) Travelling / accommodation

(b) Use of motor vehicles(s)

(c) Household benefits

(d) Telephones / handphones

(e) Fees / subscriptions (unrelated to the business)

(f) Seminars

(g) Medical

(h) Others

1.18 Other expenditure (Please specify………………….)

TOTAL (1.1 to 1.18)

LESS :

2. Mining allowance
3. Surplus residual expenditure (mining)
4. Other expenses / incentive claim: special deduction / further deduction / double deduction (refer to Appendix D):
   - 4.1 ………………………………..
   - 4.2 ………………………………..
   - 4.3 ………………………………..
5. TOTAL (F2 + F3 + F4)
6. **TOTAL ADJUSTED EXPENDITURE** (F1 - F5)

G. ADJUSTED INCOME (E + F6)

or

H. ADJUSTED LOSS (F6 - E)

If G - Adjusted Income, proceed to item J for further computation.
If H - Adjusted Loss, transfer this amount to item D1, HK-1.3.
Then, proceed to items J and K for computing the balance of capital allowance to be carried forward.

J. COMPUTATION OF STATUTORY INCOME

1. ADJUSTED INCOME
   (Enter "0" in this box if there is adjusted loss for item H)
2. **ADD:** Balancing Charge
3. TOTAL (J1 + J2)
4. **LESS:** Capital Allowance absorbed
   (Amount as per K4 but restricted to the amount in item J3)
5. **STATUTORY INCOME** (J3 - J4)

K. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward

ADD:

2. Balancing Allowance
3. Capital Allowance
4. TOTAL (K1 + K2 + K3)

LESS:

5. Claim absorbed in the current year *(amount from item J4)*
6. **Balance carried forward** (K4 - K5)

Halaman Utama

HK1A: COMPUTATION OF DIVISIBLE BUSINESS INCOME - PARTNERSHIP

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Partnership Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

Jenis Aktiviti Perniagaan

Business Code

Item	Amount +	Amount -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		
LESS: SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		
Rental income		
Royalty income		
Interest income		
Other income		
B. TOTAL NON-BUSINESS INCOME		
C. TOTAL BUSINESS INCOME (A - B)		
D. ADJUSTMENT OF BUSINESS INCOME		
ADD :		
1. Non-allowable losses:		
Loss in disposal of assets		
Foreign exchange loss		
Loss from investments		
……………………………...		
……………………………...		
TOTAL		
2. Surplus recovered expenditure (mining)		
3. TOTAL (D1 + D2)		

TOLAK :

4. Non-taxable gains / income entered in the profit and loss account:

Profit on disposal of assets		
Foreign exchange gains		
Profit from investments		
……………………………..		
……………………………..		
TOTAL		
5. TOTAL (D3 - D4)		

E. BUSINESS INCOME (C + D5)		

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure

1.1 Depreciation	
1.2 Partners' salary, allowances, bonus, EPF	
1.3 Entertainment	
1.4 Gifts	
1.5 Donations	
1.6 Penalties / fines / compound	
1.7 Withdrawal of stock in trade for own use	
1.8 Cash drawings	
1.9 Provision for bad / doubtful debts	
1.10 Initial / Termination of business expenditure	
1.11 Capital expenditure	
1.12 Legal fees	
1.13 Expenditure on interest	
1.14 Interest expense restricted under subsection 33(2)	
1.15 Restricted of EPF (other than partners)	
1.16 Assets written off	
1.17 Domestic and personal expenditure	
(i) Travelling / accommodation	
(j) Use of motor vehicles(s)	
(k) Household benefits	
(l) Telephones / handphones	
(m) Fees / subscriptions (unrelated to the business)	
(n) Seminars	
(o) Medical	
(p) Others	
1.18 Other expenditure (Please specify…………………)	
TOTAL (1.1 to 1.18).	

LESS:

2. Mining allowance
3. Surplus residual expenditure (mining)
4. Other expenses / incentive claim: special deduction / further deduction / double deduction (refer to Appendix D):
   4.1 ……………………………..
   4.2 ……………………………..
   4.3 ……………………………..
5. TOTAL (F2 + F3 + F4)
6. **TOTAL ADJUSTED EXPENDITURE** (F1 - F5)

G. TEMPORARY ADJUSTED INCOME / (LOSS)

- **Subsection 55(2)** (E + F)

LESS :

H. PARTNERS' BENEFIT

1. Interest
2. Salary, allowances, bonus, EPF
3. Withdrawal of stock in trade for own use
4. Cash drawings
5. Travelling / accommodation
6. Use of motor vehicles(s)
7. Telephones / handphones
8. Fees / subscriptions
9. Medical
10. Other expenditure

TOTAL (H1 to H10)
(Transfer this amount to item A3, Form P)

J. DIVISIBLE INCOME / (LOSS)

- **Subsection 55(3)** (G - H)
(Transfer this amount to item A2, Form P)

K. 1. **Balancing Charge** (Amount from A5, HK-1.2)
(Transfer amount from item K1 to item A4, Form P)

2. **Balancing Allowance and Capital Allowance** (Amount from B3 and C5, HK-1.2)
(Transfer amount from item K2 to item A5, Form P)

3. **Increased Exports Allowance for Qualifying Services claimed** (Amount from M4)
(Transfer amount from item K3 to item A6, Form P)

M. COMPUTATION OF CLAIM FOR INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES

1. Income from Exports For Qualifying Services for basis period (current year)	
LESS:	
2. Income from Exports For Qualifying Services for basis period (previous year)	
3. Increased Exports For Qualifying Services (M1 - M2)	
4. Increased Exports Allowance For Qualifying Services (M3 x 50%)	

QUALIFYING SERVICES

a. Legal
b. Accounting
c. Architecture
d. Marketing
e. Business consultancy
f. Office services
g. Construction management
h. Building management
i. Plantation management
j. Private health care
k. Private education
l. Publishing services
m. Information technology and communication (ICT) services

HK-1B: COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Partnership Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

A. Adjusted Partnership Business Income
(Enter amount from items A13 and A18, CP30)
If loss, enter '0' in this box and transfer the amount of adjusted loss to item D2 Working Sheet HK-1.3. Proceed with your computation for items B to J (if applicable)

ADD:

B. Balancing Charge *(Amount from items A14 and A19, CP30)*

C. TOTAL (A + B)

LESS:

D. Capital Allowance absorbed
(Amount as per item H3 but restricted to the amount in item C)

E. **STATUTORY INCOME** (C - D)

OR

*** IF ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES, PROCEED TO COMPUTE AS FOLLOWS:**

LESS:

F. Increased Exports Allowance For Qualifying Services claimed
(Amount from items A16 and A21, CP30)
[Restricted to 70% of the statutory income in item E]

G. **STATUTORY INCOME AFTER DEDUCTION OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES** (E – F)

H. **ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE** (if relevant)

1. Balance brought forward

ADD:

2. Balancing Allowance and Capital Allowance
(Amount from items A15 and A20, CP30)

3. TOTAL (H1 + H2)

LESS:

4. Claim absorbed in the current year
(Amount as per item D)

5. **Balance carried forward** (H3 - H4)

J. ADJUSTMENT OF THE BALANCE OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (if relevant)

1. Balance brought forward

ADD:

2. Current year's Increased Exports Allowance for Qualifying Services
(Amount from items A16 and A21, CP30)

3. TOTAL (J1 + J2)

LESS:

4. Claim absorbed in the current year
(Amount as per item D)

5. **Balance carried forward** (J3 - J4)

HK-1B1: COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Partnership Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

A. Adjusted income from partnership business
(amount from items A13 and A18 of CP30)
If loss, enter '0' in this box and transfer the amount of adjusted loss to item D2 of Working Sheet HK-1.3. Proceed with your computation for items B to F below (if applicable)

ADD:

B. Balancing Charge *(amount from items A14 and A19 of CP30)*

C. TOTAL (A + B)

LESS:

D. Capital Allowance absorbed
(amount as per item F3 but restricted to the amount in item C)

E. **STATUTORY INCOME** (C - D)

F. **ADJUSTMENT OF CAPITAL ALLOWANCE**

1. Balance brought forward

ADD:

2. Balancing allowance and capital allowance
(amount from items A15 and A20 of CP30)

3. **TOTAL** (F1 + F2)

LESS:

4. Capital allowance absorbed in the current year
(amount as per item D)

5. **Balance carried forward** (F3 - F4)

HK-1D: COMPUTATION OF STATUTORY BUSINESS INCOME FOR INCREASED EXPORTS FOR QUALIFYING SERVICE

Nama

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

Type of Business Activity

Business Code

Item	Amount +	Amount -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		
LESS: SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		
Rental income		
Royalty income		
Interest income		
Other income		
B. TOTAL NON-BUSINESS INCOME		
C. TOTAL BUSINESS INCOME (A - B)		
D. ADJUSTMENT OF BUSINESS INCOME		
ADD :		
1. Non-allowable losses:		
Loss in disposal of assets		
Foreign exchange loss		
Loss from investments		
……………………………..		
……………………………..		
TOTAL		

LESS :

2. Non-taxable gains / income entered in the profit and loss account:

Profit on disposal of assets	
Foreign exchange gains	
Profit from investments	
……………………………..	
……………………………..	
TOTAL	

3. TOTAL (D1 – D2)

E. BUSINESS INCOME (C + D3)

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD :

1. Non-allowable expenditure

1.1	Depreciation	
1.2	Own salary, allowances, bonus, KWSP	
1.3	Entertainment	
1.4	Gifts	
1.5	Donations	
1.6	Penalties / fines / compound	
1.7	Withdrawal of stock in trade for own use	
1.8	Cash drawings	
1.9	Provision for bad / doubtful debts	
1.10	Initial / Termination of business expenditure	
1.11	Capital expenditure	
1.12	Legal fees	
1.13	Expenditure on interest	
1.14	Interest expense restricted under subsection 33(2)	
1.15	Restricted of EPF	
1.16	Assets written off	
1.17	Domestic and personal expenditure:	
	(a) Travelling / accommodation	
	(b) Use of motor vehicles(s)	
	(c) Household benefits	
	(d) Telephones / handphones	
	(e) Fees / subscriptions (unrelated to the business)	
	(f) Seminars	
	(g) Medical	
	(h) Others	
1.18	Other expenditure (Please specify………………….)	
	TOTAL (1.1 to 1.18).	

LESS :

2. Further deductions

   2.1 ………………………………………………………

   2.2 ………………………………………………………

   2.3 ………………………………………………………

   TOTAL (2.1 to 2.3)

3. **TOTAL ADJUSTED EXPENDITURE** (F1 – F2)

G. **ADJUSTED INCOME** (E + F3)

or

H. **ADJUSTED LOSS** (F3 – E)

If G - Adjusted Income, proceed to item J for further computation.
If H - Adjusted Loss, transfer this amount to item D1, HK-1.3.
Then, proceed to items J and K for computing the balance of capital allowance to be carried forward.

J. **COMPUTATION OF STATUTORY INCOME**

1. ADJUSTED INCOME
   (Enter "0" in this box if there is adjusted loss for item H)
2. **ADD**: Balancing Charge
3. TOTAL (J1 + J2)
4. **LESS:** Capital Allowance absorbed
   (Amount as per N4 but restricted to the amount in item J3)
5. **STATUTORY INCOME (J3 – J4)**

K. **COMPUTATION OF CLAIM FOR INCREASED EXPORT ALLOWANCE FOR QUALIFYING SERVICES**

1. 70 % x Statutory Income (limitation) =
2. Increased Export Allowance For Qualifying Services claimed (Amount from M6)
3. Increased Export Allowance For Qualifying Services absorbed
   (K1 or K2, whichever is lower)

L. **TAXABLE STATUTORY INCOME (J5 – K3)**

M. **ADJUSTMENT OF BALANCE OF INCREASED EXPORT ALLOWANCE FOR QUALIFYING SERVICES**

1. Balance of Increased Export Allowance For Qualifying Services brought forward

2. Income from Exports For Qualifying Services for basis period (current year)

TOLAK:

3. Income from Exports For Qualifying Services for basis period (previous year)

4. Increased Exports For Qualifying Services (M2 – M3)

5. Increased Export Allowance For Qualifying Services (M4 x 50%)

6. TOTAL (M1 + M5)
(Transfer this amount to K2)

7. Increased Export Allowance For Qualifying Services absorbed
(Amount from K3)

8. **Balance carried forward** (M6 – M7)

N. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (If relevant)

1. Balance brought forward

Add:

2. Balancing Allowance
3. Capital Allowance
4. TOTAL

Less:

5. Increased Export Allowance For Qualifying Services (M4 x 50%)
6. **Balance carried forward** (M6 – M7)

QUALIFYING SERVICES

a. Legal
b. Accounting
c. Architecture
d. Marketing
e. Business consultancy
f. Office services
g. Construction management
h. Building management
i. Plantation management
j. Private health care
k. Private education
l. Publishing services
m. Information technology and communication (ICT services)
n. Engineering services
o. Printing services
p. Local franchise services

HK-1E: COMPUTATION OF STATUTORY BUSINESS INCOME FROM PIONEER BUSINESS

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Enter 'X' in the relevant box. Select one only. Use separate working sheet for each type of promoted activity / product.

APPROVAL UNDER PROMOTION OF INVESTMENTS ACT 1986:

APPLICATION FOR INCENTIVE MADE BEFORE 1/1/1991

☐ 100% ADJUSTED INCOME EXEMPTED

APPLICATION FOR INCENTIVE MADE ON OR AFTER 1/1/1991

☐ 100% ADJUSTED INCOME EXEMPTED

☐ 85% ADJUSTED INCOME EXEMPTED

☐ 70% ADJUSTED INCOME EXEMPTED

TYPE OF PROMOTED ACTIVITY / PRODUCT :

Business 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

▲ *Enter 'X' in the relevant box*

Year of Assessment

Type of Business Activity

Business Code

Item	**Amount** +	**Amount** -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		
LESS: SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		
Rental income		
Royalty income		
Interest income		
Other income		
B. TOTAL NON-BUSINESS INCOME		
C. TOTAL BUSINESS INCOME (A - B)		

D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

Loss in disposal of assets	
Foreign exchange loss	
Loss from investments	
……………………………...	
……………………………...	
TOTAL	

LESS:

2. Non-taxable gains / income entered in the profit and loss account:

Profit on disposal of assets		
Foreign exchange gains		
Profit from investments		
……………………………...		
……………………………...		
TOTAL		
3. TOTAL (D1 – D2)		
E. BUSINESS INCOME (C + D3)		

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure

1.1	Depreciation	
1.2	Own salary, allowances, bonus, KWSP	
1.3	Entertainment	
1.4	Gifts	
1.5	Donations	
1.6	Penalties / fines / compound	
1.7	Withdrawal of stock in trade for own use	
1.8	Cash drawings	
1.9	Provision for bad / doubtful debts	
1.10	Initial / Termination of business expenditure	
1.11	Capital expenditure	
1.12	Legal fees	
1.13	Expenditure on interest	
1.14	Interest expense restricted under subsection 33(2)	
1.15	Restricted of EPF	
1.16	Assets written off	

1.17 Domestic and personal expenditure:

(a) Travelling / accommodation

(b) Use of motor vehicles(s)

(c) Household benefits

(d) Telephones / handphones

(e) Fees / subscriptions (unrelated to the business)

(f) Seminars

(g) Medical

(h) Others

1.18 Other expenditure (Please specify…………………)

TOTAL (1.1 to 1.18)

LESS:

2. Other expenses / incentive claim: special deduction / further deduction / double deduction (refer to Appendix D):

2.1 …………………………......

2.2 ……………………………...

2.3 ……………………………...

3. **TOTAL ADJUSTED EXPENDITURE** (F1 - F2)

G. **ADJUSTED INCOME** (E + F3)

or

H. **ADJUSTED LOSS** (F3 - E)

If G - Adjusted Income, proceed to item J for further computation.
If H - Adjusted Loss, transfer this amount to item B Working Sheet HK-1.4.

J. **COMPUTATION OF STATUTORY INCOME**

1. **ADJUSTED INCOME**
(Enter "0" in this box if there is adjusted loss for item H)

2. **ADD:** Balancing Charge

3. TOTAL (J1 + J2)

4. **LESS:** Capital Allowance absorbed
(Amount as per N4 but restricted to the amount in item J3)

5. **STATUTORY INCOME** (J3 - J4)

K. **Computation of the taxable and tax exempt statutory income**

1. Taxable statutory income =

% x **(J5)** =

2. Tax exempt statutory income =

% x **(J5)** =

L. Please use the following columns for deduction of losses (if any)

1. Adjusted income *(amount from item J1)*

OR

2. Statutory income *(amount from item J5)*

M. COMPUTATION OF TAX EXEMPT PIONEER INCOME

1. Amount from item K2 / L1 / L2

LESS:

2. Section 21A APP 1986 loss
(Non-promoted activity / product)
3. Section 25(2) APP 1986 loss
[Pioneer loss brought forward and current year's pioneer losses from other pioneer businesses (if any)]
4. **TAX EXEMPT PIONEER INCOME** (M1 - M2 - M3)

N. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward

ADD:

2. Balancing Allowance
3. Capital Allowance
4. TOTAL (N1 + N2 + N3)

LESS:

5. Claim absorbed in the current year *(amount from item J4)*
6. **Balance carried forward** (N4 - N5)

HK-1F: COMPUTATION OF DIVISIBLE PIONEER BUSINESS INCOME

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Enter 'X' in the relevant box. Select one only. Use separate working sheet for each type of promoted activity / product.

KELULUSAN DI BAWAH AKTA PENGGALAKAN PELABURAN 1986:

APPLICATION FOR INCENTIVE MADE BEFORE 1/1/1991

☐ 100% ADJUSTED INCOME EXEMPTED

APPLICATION FOR INCENTIVE MADE ON OR AFTER 1/1/1991

☐ 100% ADJUSTED INCOME EXEMPTED

☐ 85% ADJUSTED INCOME EXEMPTED

☐ 70% ADJUSTED INCOME EXEMPTED

TYPE OF PROMOTED ACTIVITY / PRODUCT :

Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

Type of Business Activity

Business Code

Item	Amount +	Amount -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		
LESS: SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		
Rental income		
Royalty income		
Interest income		
Other income		
B. TOTAL NON-BUSINESS INCOME		
C. TOTAL BUSINESS INCOME (A - B)		

D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

Loss in disposal of assets	
Foreign exchange loss	
Loss from investments	
……………………………..	
……………………………..	
TOTAL	

LESS:

2. Non-taxable gains / income entered in the profit and loss account:

Profit on disposal of assets	
Foreign exchange gains	
Profit from investments	
……………………………..	
……………………………..	
TOTAL	

3. TOTAL (D1 – D2)		
E. BUSINESS INCOME (C + D3)		

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure

1.1	Depreciation	
1.2	Partners' salary, allowances, bonus, KWSP	
1.3	Entertainment	
1.4	Gifts	
1.5	Donations	
1.6	Penalties / fines / compound	
1.7	Withdrawal of stock in trade for own use	
1.8	Cash drawings	
1.9	Provision for bad / doubtful debts	
1.10	Initial / Termination of business expenditure	
1.11	Capital expenditure	
1.12	Legal fees	
1.13	Expenditure on interest	
1.14	Interest expense restricted under subsection 33(2)	
1.15	Restricted of EPF	
1.16	Assets written off	

1.17 Domestic and personal expenditure:

(a) Travelling / accommodation

(b) Use of motor vehicles(s)

(c) Household benefits

(d) Telephones / handphones

(e) Fees / subscriptions (unrelated to the business)

(f) Seminars

(g) Medical

(h) Others

1.18 Other expenditure (Please specify…………………)

TOTAL (1.1 to 1.18)

LESS:

2. Other expenses / incentive claim: special deduction / further deduction / double deduction (refer to Appendix D):

2.1 …………………………......

2.2 ……………………………...

2.3 ……………………………...

3. **TOTAL ADJUSTED EXPENDITURE** (F1 - F2)

G. TEMPORARY ADJUSTED INCOME / (LOSS)

- Subsection 55(2) (E + F)

LESS:

H. PARTNERS' BENEFIT

1. Interest
2. Salary, allowances, bonus, EPF
3. Withdrawal of stock in trade for own use
4. Cash drawings
5. Travelling / accommodation
6. Use of motor vehicles(s)
7. Telephones / handphones
8. Fees / subscriptions
9. Medical
10. Other expenditure

11. TOTAL (H1 to H10)

(Transfer this amount to item A3, Form P)

J. DIVISIBLE INCOME / (LOSS)

- **Subsection 55(3)** (G - H)

(Transfer this amount to item A2, Form P)

K. 1. **Balancing Charge (Amount from A5, HK-1.2)**

(Transfer amount from item K1 to item A4, Form P)

2. **Balancing Allowance and Capital Allowance** (Amount from B3 and C5, HK-1.2)

(Transfer amount from item K2 to item A5, Form P)

HK-1.1: COMPUTATION OF MINING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L
Item	Class	Residual life of the mine	Residual expenditure b/f	Development expenditure	Total (C + D)	Recovered expenditure	Total (E - F)	Mining allowance	Surplus residual expenditure	Surplus recovered expenditure	Residual expenditure c/f
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.	**TOTAL**										

(Transfer the amounts from items H, J and K to HK-1.1A)

Note: The allowance is calculated by dividing the residual expenditure at the end of the basis period by the residual life of the mine at the beginning of the basis period. Where the accounting period is less or more than 12 months, the allowance is decreased or increased according to the time basis.

Expected life of the mine: 1. $\dfrac{\text{Total acreage of deposits available for dredging or other mining operations}}{\text{Expected acreage to be dredged, etc., annually}}$ = **X** years

OR

2. $\dfrac{\text{Total estimated deposits in tons / piculs}}{\text{Expected rate of annual production in tons / piculs}}$ = **X** years

MINING ALLOWANCE INDEX

Class	Type Of Asset	Allowance	Reference
A1	**Cost of acquisition of the mine or rights in or over the mine**		
a.	Roads, tramways		
b.	Workshops, stores and quarters		
A2	**Cost of prospecting new or existing mine**		
a.	Sinking shafts, tunnelling and underground development	As per computation prepared under this Schedule	Section 34(6)(c) Paragraph 3 and 5 Schedule 2 ITA 1967
b.	Works in connection with water and power supply, roads, tramways, railway sidings, tailings, retention and slime disposal		
c.	Construction of buildings including quarters for the mining staff		
A3	**General administration and management expenses before the commencement of production or during the temporary non-production period**		

COMPUTATION OF THE EXPECTED LIFE OF THE MINE

The expected life of the mine is computed as follows:

1.
$$\frac{\text{Total acreage of deposits available for dredging or other mining operations } (\mathbf{T})}{\text{Expected acreage to be dredged, etc., annually } (\mathbf{M})} = \mathbf{X} \text{ years}$$

Or
$$\frac{\mathbf{T}}{\mathbf{M}} = \mathbf{X} \text{ years}$$

2.
$$\frac{\text{Total estimated deposits in tons / piculs } (\mathbf{P})}{\text{Expected rate of annual production in tons / piculs } (\mathbf{K})} = \mathbf{X} \text{ years}$$

Or
$$\frac{\mathbf{P}}{\mathbf{K}} = \mathbf{X} \text{ years}$$

HK-1.1A: SUMMARY OF MINING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A Surplus Recovered Expenditure [Subsection 30(3)]	B Mining Allowance [Section 34 & Paragraph 3 Schedule 2]	C Surplus Residual Expenditure [Section 34 & Paragraph 12 Schedule 2]
ATTACHMENT 1			
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL			
	(Transfer this amount to item D2, HK-1)	***(Transfer this amount to item F2, HK-1)***	***(Transfer this amount to item F3, HK-1)***

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HK-1.2: SUMMARY OF CAPITAL ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

A. BALANCING CHARGE

			Working Sheet
1.	Qualifying agriculture expenditure		HK-1.2.1A
2.	Qualifying forest expenditure		HK-1.2.2A
3.	Industrial building		HK-1.2.3A
4.	Plant and machinery		HK-1.2.4A
5.	**TOTAL**		***(Transfer this amount to item J2, HK-1 / J2, HK-1D / J2, HK -1E)***

B. BALANCING ALLOWANCE

1.	Industrial building		HK-1.2.3A
2.	Plant and machinery		HK-1.2.4A
3.	**TOTAL**		***(Transfer this amount to item K2, HK-1 / N2, HK-1D / N2, HK - 1E)***

C. CURRENT YEAR CAPITAL ALLOWANCE

1.	Qualifying agriculture expenditure		HK-1.2.1A
2.	Qualifying forest expenditure		HK-1.2.2A
3.	Industrial building		HK -1.2.3A
4.	Plant and machinery		HK-1.2.4A
5.	**TOTAL**		***(Transfer this amount to item K3, HK-1 / N3, HK-1D / N3, HK -1E)***

HK-1.2.1: COMPUTATION OF AGRICULTURE ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L	M	N
Item	Class	Date of expenditure incurred	Date of disposal	Year of assessment	Rate %	Cost	Residual expenditure b/f	Annual allowance	Residual expenditure c/f	Grant / Subsidy	Agriculture charge	Agriculture allowance	Accumulated allowance
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.	**TOTAL**												
12.	**AGRICULTURE CHARGE**				**(11K + 11L)**				***(Transfer this amount to HK-1.2.1A)***				
13.	**AGRICULTURE ALLOWANCE**				**(11M)**				***(Transfer this amount to HK-1.2.1A)***				

NOTE:
Agriculture charge on an asset which is disposed of within 6 years from the date on which the expenditure was incurred or deemed incurred, is:

i) Value **N** or
ii) **N / Y*** where the agriculture charge is spread equally over the years of assessment for which the agriculture allowances were given. (Proviso to paragraph 27 Schedule 3).

*'**Y**' *is the numbers of years of assessment for which the agriculture allowances were given to the business.*

AGRICULTURE ALLOWANCE INDEX

Class	Type Of Asset	Reference (Schedule 3)	Annual Allowance	
			Rate (%)	**Reference (Schedule 3)**
B1	**Qualifying agriculture expenditure**		50	Paragraph 23
a.	Clearing and preparation of land for the purposes of agriculture	Paragraph 7(1)(a)		
b.	Planting (but not replanting) of crops on land cleared for planting	Paragraph 7(1)(b)		
c.	Construction on a farm of a road or bridge	Paragraph 7(1)(c)		
B2	**Construction of a building for the welfare of persons or as living accommodation for persons, employed in or in connection with the working of that farm**	Paragraph 7(1)(d)	20	Paragraph 22(a)
B3	**Buildings**	Paragraph 7(1)(d)	10	Paragraph 22(b)
a.	Office			
b.	Building for the purpose of working the farm			

HK-1.2.1A: SUMMARY OF AGRICULTURE ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A Agriculture Charge	B Agriculture Allowance
ATTACHMENT 1		
ATTACHMENT 2		
ATTACHMENT 3		
ATTACHMENT 4		
ATTACHMENT 5		
TOTAL		
	(Transfer this amount to item A1, HK-1.2)	***(Transfer this amount to item C1, HK-1.2)***

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HK-1.2.2: COMPUTATION OF FOREST ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L
Item	Class	Date of expenditure incurred	Date of disposal	Year of Assessment	Rate %	Cost	Residual expenditure b/f	Forest allowance	Residual expenditure c/f	Forest charge	Accumulated forest allowance
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.	**TOTAL**										
12.	**FOREST CHARGE**				**(11K)**		***(Transfer this amount to item HK-1.2.2A)***				
13.	**FOREST ALLOWANCE**				**(11H)**		***(Transfer this amount to item HK-1.2.2A)***				

NOTE:

Forest charge on an asset which is disposed of within 6 years from the date on which the expenditure was incurred or deemed incurred, is:

i) Value **L** or

ii) **L / Y*** where the forest charge is spread equally over the years of assessment for which the agriculture allowances were given. (Proviso to paragraph 32 Schedule 3).

*'**Y**' *is the numbers of years of assessment for which the forest allowances were given to the business.*

FOREST ALLOWANCE INDEX

Class	Type Of Asset	Reference (Schedule 3)	Annual Allowance	
			Rate (%)	Rujukan (Jadual 3)
C1	**Expenditure for the purpose of a business which consists wholly or partly of the extraction of timber from the forest**	Paragraph 8(1)(a)	10	Paragraph 30(b)
a.	Road			
b.	Building			
C2	**Expenditure for for the welfare of persons employed in or in connection with the extraction of timber from the forest**	Paragraph 8(1)(b)	20	Paragraph 30(a)
a.	Building			
b.	Living accomodation			

HK-1.2.2A: SUMMARY OF FOREST ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A Forest Charge	B Forest Allowance
ATTACHMENT 1		
ATTACHMENT 2		
ATTACHMENT 3		
ATTACHMENT 4		
ATTACHMENT 5		
TOTAL		
	(Transfer this amount to item A2, HK-1.2)	***(Transfer this amount to item C2, HK-1.2)***

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HK-1.2.3:	INDUSTRIAL BUILDING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L	M	N
Item	Class	Date of purchase / completion of construction	Date of disposal	Year of assessment	Rate %	Cost	Residual expenditure b/f	Initial allowance	Annual allowance	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.	**TOTAL**												
12.	**BALANCING CHARGE**			**(11M)**				***(Transfer this amount to item HK-1.2.3A)***					
13.	**BALANCING ALLOWANCE**			**(11N)**				***(Transfer this amount to item HK-1.2.3A)***					
14.	**INDUSTRIAL BUILDING ALLOWANCE**			**(11H + 11J)**				***(Transfer this amount to item HK-1.2.3A)***					

HK-1.2.3: INDUSTRIAL BUILDING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L	M	N
Item	Class	Date of purchase / completion of construction	Date of disposal	Year of assessment	Rate %	Cost	Residual expenditure b/f	Initial allowance	Annual allowance	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.	**TOTAL**												
12.	**BALANCING CHARGE**				**(11M)**			*(Transfer this amount to item HK-1.2.3A)*					
13.	**BALANCING ALLOWANCE**				**(11N)**			*(Transfer this amount to item HK-1.2.3A)*					
14.	**INDUSTRIAL BUILDING ALLOWANCE**				**(11H + 11J)**			*(Transfer this amount to item HK-1.2.3A)*					

INDUSTRIAL BUILDING ALLOWANCE INDEX

Class	Type of Industrial Building	Reference [Schedule 3 & P.U.(A)]	Initial Allowance		Annual Allowance	
			Rate (%)	Reference [Schedule 3 & P.U.(A)]	Rate (%)	Reference [Schedule 3 & P.U.(A)]
D1	**Common Industrial Building**		10	Paragraph 2	3	Paragraph 16
a.	Factory	Paragraph 63 & 64				
b.	Dock, wharf, jetty or other similar building					
c.	Warehouse (with factory)					
d.	Supply of water, electricity and telecommunication services					
e.	Agriculture					
f.	Mining					
g.	Canteen, rest-room, recreation room, lavatory, bathroom, bathroom or washroom (with industrial building)	Paragraph 65				
h.	Building for the welfare or living accommodation					
i.	Private hospital	Paragraph 37A				
j.	Nursing home					
k.	Maternity home					
l.	Building for the purpose of approved research	Paragraph 37B				
m.	Building for use in approved service project	Paragraph 37E				
n.	Hotel registered with Ministry of Tourism	Paragraph 37F				
o.	Airport	Paragraph 37G				
p.	Motor racing circuit	Paragraph 37H				
q.	Public road and ancillary structures on which expenditure is recovered through toll collection	Paragraph 67A	10	Paragraph 12	6	P.U.(A) 87/1986
r.	Old folks care centre	P.U.(A) 143/2003	NIL	P.U.(A) 143/2003	10	P.U.(A) 143/2003
D2	**Other Industrial Buildings**					
a.	Warehouse for purpose of storage of goods for exports or imported goods to be processed and distributed or re-exported	Paragraph 37C	NIL	Paragraph 37c	10	Paragraph 37c
b.	Living accommodation: - Manufacturing - Hotel - Tourism - Approved service project	Paragraph 42A(1)	NIL	Paragraph 42A(1)	10	Paragraph 42A(1)
c.	Child care facilities	Paragraph 42A(2)	NIL	Paragraph 42A(2)	10	Paragraph 42A(2)
d.	Building for: - School - Educational institution	Paragraph 42B	NIL	Paragraph 42B	10	Paragraph 42B
e.	Building: - Industrial training - Technical training - Vocational training	Paragraph 42C	NIL	Paragraph 42C	10	Paragraph 42C
D3	Building constructed for use as living accommodation of employed individuals (with industrial building)	Paragraph 42(1)	40	Paragraph 42(1)	3	Paragraph 42(1)
D4	Building constructed under an approved build-lease-transfer agreement with the Government	Paragraph 67B	10	Paragraph 12	6	Paragraph 16A
D5	Building under privatisation project and private financing initiatives	P.U.(A) 119/2010	10	P.U.(A) 119/2010	6	P.U.(A) 119/2010
D6	Building for the provision and maintenance of approved kindergartens	P.U.(A) 1/2013	NIL	P.U.(A) 1/2013	10	P.U.(A) 1/2013
D7	Building for a registered child care center	P.U.(A) 2/2013	NIL	P.U.(A) 2/2013	10	P.U.(A) 2/2013

HK-1.2.3A: SUMMARY OF INDUSTRIAL BUILDING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A **Balancing Charge**	B **Balancing Allowance**	C **Industrial Building Allowance**
ATTACHMENT 1			
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL			
	(Transfer this amount to item A3, HK-1.2)	***(Transfer this amount to item B1, HK-1.2)***	***(Transfer this amount to item C3, HK-1.2)***

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HK-1.2.3B: SUMMARY OF INDUSTRIAL BUILDING ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A Balancing Charge	B Balancing Allowance	C Industrial Building Allowance
ATTACHMENT 1			
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL			
	(Transfer this amount to item A3, HK-1.2)	*(Transfer this amount to item B1, HK-1.2)*	*(Transfer this amount to item C3, HK-1.2)*

INDUSTRIAL BUILDING ALLOWANCE FOR RENTAL INCOME CLAIMS *

*** If the rented building is used as an industrial building by the tenant**

	A Balancing Charge	B Balancing Allowance	C Industrial Building Allowance
ATTACHMENT 1			
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL			
	(Transfer this amount to item C2, HK-4B)	*(Transfer this amount to item C4, HK-4B)*	*(Transfer this amount to item C4, HK-4B)*

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HK-1.2.4: COMPUTATION OF PLANT AND MACHINERY ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A	B	C	D	E	F	G	H	J	K	L	M	N	P
Item	Class	Date of purchase	Date of disposal	First year of assessment which qualifies	Rate %	Qualifying expenditure	Residual expenditure b/f	Instalment payments	Initial allowance	Annual allowance / Allowance claimed on small value assets	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance
1.														
2.														
3.														
4.														
5.														
6.														
7.														
8.														
9.														
10.														
11.	**TOTAL**													

12.	**BALANCING CHARGE**	**(11N)**	________	***(Transfer this amount to HK-1.2.4A)***
13.	**BALANCING ALLOWANCE**	**(11P)**	________	***(Transfer this amount to HK-1.2.4A)***
14.	**CAPITAL ALLOWANCE**	**(11J + 11K)**	________	***(Transfer this amount to HK-1.2.4A)***

NOTE:
Balancing charge (**M - G**) = Disposal value (**M**) exceeds the residual expenditure (**G**) at the date of disposal.
Balancing allowance (**G - M**) = Residual expenditure (**G**) at the date of disposal exceeds the disposal value (**M**).

PLANT AND MACHINERY ALLOWANCE INDEX

Class	Type of Asset	Initial Allowance		Annual Allowance	
		Rate (%)	Reference [Schedule 3 & P.U.(A)]	Rate (%)	Reference [Schedule 3 & P.U.(A)]
E1	**Heavy machinery / motor vehicle**				
a.	General	20	Paragraph 10	20	P.U.(A) 52/2000
b.	Building and construction industry	30	P.U.(A) 294/1998	20	P.U.(A) 52/2000
c.	Timber industry	60	P.U.(A) 294/1998	20	P.U.(A) 52/2000
d.	Tin mining industry	60	P.U.(A) 294/1998	20	P.U.(A) 52/2000
e.	Imported heavy machinery	10	P.U.(A) 474/1997	10	P.U.(A) 474/1997
f.	Heavy machinery / motor vehicle subject to Paragraph 2A & 2C Schedule 3	NIL	Paragraph 13A	20	P.U.(A) 52/2000
E2	**Plant and machinery**				
a.	General	20	Paragraph 10	14	P.U.(A) 52/2000
b.	Building and construction industry	30	P.U.(A) 294/1998	14	P.U.(A) 52/2000
c.	Timber industry	60	P.U.(A) 294/1998	14	P.U.(A) 52/2000
d.	Tin mining industry	60	P.U.(A) 294/1998	14	P.U.(A) 52/2000
e.	Plant and machinery subject to Paragraph 2A & 2C Schedule 3	NIL	Paragraph 13A	14	P.U.(A) 52/2000
E3	**Others**				
a.	General	20	Paragraph 10	10	P.U.(A) 52/2000
b.	Building and construction industry	30	P.U.(A) 294/1998	10	P.U.(A) 52/2000
c.	Timber industry	60	P.U.(A) 294/1998	10	P.U.(A) 52/2000
d.	Tin mining industry	60	P.U.(A) 294/1998	10	P.U.(A) 52/2000
e.	Plant and machinery subject to Paragraph 2A & 2C Schedule 3	NIL	Paragraph 13A	10	P.U.(A) 52/2000
E4	**Special / specific purpose plant and machinery / equipment**				
a.	Storage, treatment and disposal of scheduled wasted; and recycling of wastes	40	P.U.(A) 339/1995	20	P.U.(A) 339/1995
b.	Natural gas refuelling	40	P.U.(A) 265/1997	20	P.U.(A) 265/1997
c.	Control of wastes and pollution of environment	40	P.U.(A) 295/1998	20	P.U.(A) 295/1998
d.	Special plant and machinery subject to provisions under paragraphs 2A & 2C Schedule 3	NIL	Paragraph 13A	20	P.U.(A) 52/2000
e.	Purposes of a qualifying project under Schedule 7A	40	P.U.(A) 506/2000	20	P.U.(A) 506/2000
f.	New bus	20	P.U.(A) 356/2008	80	P.U.(A) 356/2008
g.	Plant and machinery	20	P.U.(A) 111/2009	40	P.U.(A) 111/2009
E5	**Computer and ICT equipment**				
a.	Information and communication technology equipment	20	P.U.(A) 217/2014 & P.U.(A) 284/2015	80	P.U.(A) 217/2014 & P.U.(A) 284/2015
E6	**Small value assets** (refer to Public Ruling No. 10/2014 dated 31 December 2014)				Paragraph 19A

Note:
1. **Heavy machinery** – Bulldozers, cranes, ditchers, excavators, graders, loaders, rippers, rollers, rooters, scrappers, shovels, tractors, vibrators wagons and so on.
2. **Motor vehicles** – All types of motorized vehicles such as motorcycles, aeroplanes, ships and so forth.
3. **Plant and machinery** – General plant and machinery not included under heavy machinery such as air conditioners, compressors, lifts, laboratory and medical equipment, ovens and so forth.
4. **Others** – Office equipment, furniture and fittings.

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HK-1.2.4A: SUMMARY OF PLANT AND MACHINERY ALLOWANCES

Year of Assessment

Name

Tax Identification No. (TIN)

	A Balancing Charge	B Balancing Allowance	C Industrial Building Allowance
ATTACHMENT 1			
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL			
	(Transfer this amount to item A4, HK-1.2)	*(Transfer this amount to item B2, HK-1.2)*	*(Transfer this amount to item C4, HK-1.2)*

Halaman Utama

HK-1.2A: SUMMARY OF CAPITAL EXPENDITURE

Year of Assessment

Name

Tax Identification No. (TIN)

No.	Class of Asset	Description of Asset	Date of Purchase	Date of Disposal	Method of Payment

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HK 1.3: SUMMARY OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTION UNDER SECTION 44(5F)

Year of Assessment

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

LOSSES OF CURRENT YEAR OF ASSESSMENT			
(a) **Current Year of Assessment business and partnership losses**	(b) Amount absorbed from tax exempt income of pioneer business	(c) Amount absorbed in the current Year of Assessment	(d) **Balance carried forward** (d = a – b – c)

LOSSES OF PRIOR YEARS OF ASSESSMENT									
			Unabsorbed losses position at the beginning of the current Year Of Assessment			**Losses absorbed / disregarded in the current Year Of Assessment**			
No.	Year Of Assessment in which losses are incurred	(e) Original amount of losses in the Year Of Assessment in which losses are first incurred	(f) Amount absorbed from tax exempt income of pioneer business	(g) Amount absorbed (Accumulated)	(h) **Balance unabsorbed** (h=e-f-g)	(j) Amount disregarded under subsection 44(5F)	(k) Amount disregarded under subsection 25(5)PIA1986	(m) Amount absorbed	(n) **Balance Carried Forward** (n=h-j-k-m)
1.	2018 & before								
2.	2019								
3.	2020								
4.	2021								
5.	2022								
6.	2023								
7.									
8.									
9.									
10.									
11.									

Note:
- Total up and transfer the details of losses according to the year of assessment from HK-1.3A of all business / partnership sources into the relevant column in this working sheet.
- Transfer the completed details from this working sheet into the Summary of Losses Section of Form B, BT, M, MT, TF, TJ, TP

Halaman Utama

HK1.3A: ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTIONS UNDER SECTION 44(5F)

Year of Assessment

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Business / Partnership 1 2 3 4 5 *Enter 'X' in the relevant box*

Enjoy Incentive Which Is Subject To Restrictions Under Subsection 44(5F) 1 = Yes, 2 = No

Type of Incentive

LOSSES OF CURRENT YEAR OF ASSESSMENT

(a) **Current Year Of Assessment business / partnership losses**	(b) Amount absorbed from tax exempted income of pioneer business	(c) Amount absorbed	(d) **Balance carried forward** (a= b - c)

LOSSES OF PRIOR YEARS OF ASSESSMENT

No.	Year Of Assessment in which loss is incurred	(e) Original amount Of losses in the Year Of Assessment in which loss is first incurred	**Unabsorbed loss position at the beginning of the current Year Of Assessment** (f) Amount absorbed from tax exempt income of pioneer business	(g) Amount absorbed (Accumulated)	(h) **Balance unabsorbed** (h=e-f-g)	**Losses absorbed / disregarded in the current Year Of Assessment** (j) Amount disregarded under subsection 44(5F)	(k) Amount disregarded under subsection 25(5)PIA	(m) Amount absorbed	(n) **Balance Carried Forward** (n=h-j-k m)
1.	2018 & before								
2.	2019								
3.	2020								
4.	2021								
5.	2022								
6.	2023								
7.									
8.									
9.									
10.									
11.									

Note: With effect from the Year of Assessment 2019, unabsorbed current year losses are only allowed to be carried forward to be absorbed for a maximum period of up to ten (10) consecutive years [Subsection 44(5F)]. Accumulated unabsorbed losses in the Year of Assessment 2018 is allowed to be carried forward and to be absorbed up to a maximum of 10 years commencing from Year of Assessment 2019

HK1.4: **ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP DURING INCENTIVE PERIOD AND NOT SUBJECT TO RESTRICTIONS UNDER SUBSECTION 44(5F)**

Year of Assessment

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Business / Partnership 1 2 3 4 5

Enter 'X' in the relevant box

Type of Incentive

Subject To Restrictions Under Subsection 44(5F) After Incentive Period 1 = Yes, 2 = No

LOSSES OF CURRENT YEAR OF ASSESSMENT			
(a)	(b)	(c)	(d)
Current Year Of Assessment business / partnership loss	Amount absorbed from tax exempt income of pioneer business	Amount absorbed in the current Year of Assessment	**Balance carried forward** (d = a - b - c)

LOSSES OF PRIOR YEARS							
			Unabsorbed losses position at the beginning of the current Year of Assessment			**Loss absorbed / disregarded in the current Year of Assessment**	
No.	Year ff Assessment in which loss is incurred	(e) Original amount of loss in the Year of Assessment in which loss is first incurred	(f) Amount absorbed from tax exempt income of pioneer business	(g) Amount absorbed (Accumulated)	(h) Balance unabsorbed (h = e - f - g)	(j) Amount absorbed	(k) **Balance carried forward** (k = h - j)
1.							
2.							
3.							
4.							
5.							
…							
TOTAL							

Note: If the business is subject to restrictions under subsection 44 (5F) after the incentive period, transfer the details of the total losses to HK-1.3A for adjustment of the losses after the incentive period ends.

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HK-2: COMPUTATION OF STATUTORY INCOME FROM EMPLOYMENT

Name

Tax Identification No. (TIN)

Identification / Passport No.

Employment 1 2 3 4

Year of Assessment

▲ *Enter 'X' in the relevant box*

Item	**Amount (RM)**	
A. Receipt under paragraph 13(1)(a)		
1. Money / Benefits or amenities convertible into money		
2. Gratuity		
3. Tax allowance / tax borne by the employer		
4. TOTAL (A1 to A3)		
B. Benefit-in-kind (BIK) [paragraph 13(1)(b)]		
C. Value of living accommodation benefit [paragraph 13(1)(c)]		
D. Refund from unapproved Pension or Provident Fund, Scheme or Society (amount attributable to employer's contribution only) [paragraph 13(1)(d)]		
E. Compensation for loss of employment [paragraph 13(1)(e)]		
F. **TOTAL GROSS EMPLOYMENT INCOME** (A to E)		
LESS:		
G. Subscriptions to professional bodies		
H. Entertainment expenditure (restricted – section 38A)		
J. Travelling expenditure		

K. Expenditure related to the living accommodation provided by the employer

1. Benefit of living accommodation taken into account:

   (a) Value of benefits / amenities related to the living accommodation provided
   [amount as per item B from HK-2.4 – subsection 32(1)]

   (b) Value of living accommodation benefit
   [amount as per item C – subsection 32(2)]

   (c) TOTAL [K1(a) + K1(b)]

2. Rental of living accommodation and furniture paid by the employee [paragraph 38(1)(a)]

3. Quit rent, assessment, insurance premiums and repairs / maintenance of the premise [paragraph 38(1)(b)]

4. TOTAL PAYMENT (K2 + K3)

5. Deductible expenditure:
   K1(c) or K4 whichever is lower
   [subsection 38(3)]

L. TOTAL (G, H, J and K5)

M. Statutory Income from Employment (F - L)

N. SUMMARY OF STATUTORY INCOME FROM EMPLOYMENT

1. Employment 1 (amount M from Employment 1)
2. Employment 2 (amount M from Employment 2)
3. Employment 3 (amount M from Employment 3)
4. TOTAL

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HK-2.1: RECEIPTS UNDER PARAGRAPH 13(1)(a)

Name

Income Tax No. | Identification / Passport No.

Year of Assessment

MONEY / BENEFITS OR AMENITIES CONVERTIBLE INTO MONEY

Item		Amount (RM)	
A. Gross salary / remuneration			
B. Wages			
C. Leave pay			
D. Overtime pay			
E. Fees			
F. Commissions			
G. Bonuses			
H. Gross tips			
J. Perquisites (cash / in kind)			
Less:			
Exemption limited to RM2,000 in amount / value in respect of:			
1. Past achievement award			
2. Service excellence award, innovation award or productivity award			
3. Long service award (more than 10 years' service with same employer)			
4. **Subtotal** (J1 + J2 + J3) [*restricted to RM2,000*]			
TOTAL (J - J4)			
K. Awards / Rewards			
L. Allowances			
M. Gift of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) including cost of registration and installation (registered in the name of the employee). [*Limited to only 1 unit for each category of assets*]			
N. Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA including cost of registration and installation (registered in the name of the employee). [*Limited to only 1 line for each category of assets*]			
P. Recreational club membership paid / reimbursed by the employer (Type of membership - individual) - Entrance fee - Monthly / annual membership subscription fees for club membership - Term membership			
Q. Other receipts			
R. **TOTAL** (A to Q) (***Transfer amount R to item A1 Working Sheet HK-2***)			

HK-2.2: COMPUTATION OF TAXABLE GRATUITY

Name

Tax Identification No. (TIN)

Identification / Passport No.

Year of Assessment

Length of service with the same employer * :

1. Date of commencement
2. Date of cessation
3. Number of completed years services * **Year**

Amount of gratuity **RM**

Amount exempted * **RM**

Taxable gratuity (B – C) **RM**
(***Transfer amount D to item A2 Working Sheer HK-2***)

*** Note:**

The period of employment with other companies within the same group is NOT REGARDED as a period of employment with the same employer.

Please refer to Appendix B1 regarding the remuneration.

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HK-2.3: COMPUTATION OF TAX ALLOWANCE OR TAX BORNE BY EMPLOYER

Name

Tax Identification No. (TIN) | Identification / Passport No.

Year of Assessment

Preceding Year of Assessment

Tax Allowance

No.	Year of Assessment	Date of Notice of Assessment	Amount of Tax / Additional Tax (RM)
1			
2			
3			
4			
5			
6			
7	**Total [C1 to C6]**		

Transfer amount C7 to item A3 Working Sheet HK-2

Reminder

1. Tax allowance is an income chargeable on the employee who receives the **benefit of tax borne / paid by** his employer.
2. This benefit is a type of income under paragraph 13(1)(a) ITA 1967.
3. Tax for the preceding year of assessment indicated in item **B** is to be taken into account as a benefit for the year of assessment indicated in item **A**, even if the tax has not been paid by the employer.
4. Additional tax is taken into account as a tax allowance if the notice of assessment is issued in the basis period for the year of assessment indicated in item **A**, even though the tax has not yet been paid by the employer.
5. Use the boxes in item **C** to compute the total of all tax allowances which shall be taken into account for the current year of assessment indicated in item **A**.
   - Use row **C1** for the year of assessment indicated in item **B.**
   - Use rows **C2** to **C6** for additional taxes of preceding years of assessment raised in the basis period for the year of assessment indicated in item **A**. Use one row for each year of assessment.

Name

Tax Identification No. (TIN)

Identification / Passport No.

BENEFIT-IN-KIND (BIK)

Year of Assessment

Item	Amount (RM)
A. Motorcars	
(1) Value of motorcars and petrol	
(2) Value of driver	
B. Value of household benefits	
(1) Semi-furnished with furniture in the lounge, dining room or bedrooms	
(2) Semi-furnished with furniture as in item B1 and one or more of the following:- air-conditioners, curtains an alike, and carpets	
(3) Fully-furnished with benefits as in items B1 and B2 plus one or more of kitchen equipment, crockery, utensils and appliances	
(4) Service charges and other bills such as water and electricity	
C. Gift of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) including cost of registration and installation (registered in the name of the employer) for more than *1 unit for each category of assets*.	
D. Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA including cost of registration and installation (registered in the name of the employer) for more than *1 line for each category of assets*.	
E. Gardeners	
F. Household servants	
G. Monthly / Annual recreational club membership subscription fees for club membership paid by employer (Type of membership - corporate)	
H. Leave passage	
J. Other benefits ______	
______	
______	
______	
______	
______	
K. TOTAL (A to J) **(*Transfer amount K to item B Working Sheet HK-2*)**	

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HK-2.5: VALUE OF LIVING ACCOMODATION [PARAGRAPH 13(1)(c)]

Name

Tax Identification No. (TIN) | Identification / Passport No.

Year of Assessment

A. JOB STATUS *

1. Employee (other than officer of a Government / Statutory Body) or service director
2. Director (not a service director) of a controlled company

B. TYPE OF LIVING ACCOMMODATION *

(1) Ordinary residential premise

(2) Hotel, hostel or similar premise, any premise on a plantation, in a forest or any premise which although in a rateable area, is not subject to public rates

C. SHARE OF LIVING ACCOMMODATION *

1. Not shared
2. Shared — Share of living accommodation **(X)** **(Y)**
3. Partly used for advancing the interests of the employer — Share of living accommodation **(X)** **(Y)**

X is your share of the living accommodation provided.

Y is the living accommodation provided as a whole.

******Enter 'X' in the relevan box.***

D. Period for which the living accommodation is provided **(n)** **Month(s)**

E. Length of employment in the current year **(m)** **Month(s)**

F. Defined value (rental per month x m)

G. Receipt under paragraph 13(1)(a)

Amount from item A4 Working Sheet HK-2

Less :

Gross income from perquisite in respect of any right to acquire shares in a company

TOTAL (G1 – G2)

H. 1. 30% of **G3** (**G3** x 30/100)

2. 3% of **G3** (**G3** x 3/100)

J. VALUE OF LIVING ACCOMMODATION BENEFIT SUBJECT TO TAX

1. Employee (other than officer of a Government / Statutory Body) / service director provided with living accommodation of type **B2.**

   Amount **H2 x n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

2.1 Employee (other than officer of a Government / Statutory Body) / service director provided with living accommodation of type **B1** and the share of living accommodation is **C1.**

   Amount **H1** or **F** (whichever is lower) x **n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

2.2 Employee (other than officer of a Government / Statutory Body) / service director provided with living accommodation of type **B1** and the share of living accommodation is **C2.**

   Amount **H1** or **F** x **X/Y** (whichever is lower) x **n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

2.3 Employee (other than officer of a Government / Statutory Body) / service director provided with living accommodation of type **B1** and the share of living accommodation is **C3.**

   Amount **H1** or **F** x **X/Y** (whichever is lower) x **n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

3.1 Director (not a service director) of a controlled company provided with living accommodation of type **B1** and the share of living accommodation is **C1.**

   Amount **F** x **n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

3.2 Director (not a service director) of a controlled company provided with living accommodation of type **B1** and the share of living accommodation is **C2.**

   Amount **F x X/Y** x **n/m**

   Value of living accommodation benefit **Z** [ ]

   Transfer the amount from item Z to item C Working Sheet HK-2 (*Enter "0" if value is negative*)

HK-2.6: REFUND FROM UNAPPROVED PENSION OR PROVIDENT FUND, SCHEME OR SOCIETY

Name

Tax Identification No. (TIN)

Identification / Passport No.

Year of Assessment

The amount to be taken into account shall be as reported by the employer in the EA / EC.

The amount subject to tax is the sum received by the employee from the employer's contribution.

The amount received is from an unapproved pension or provident fund, scheme or society.

	RM
A. Employer's contribution	
B. Employee's contribution	
C. TOTAL (A + B)	

Transfer amount A to item D Working Sheet HK-2

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HK-2.7: COMPUTATION OF TAXABLE COMPENSATION

Name

Tax Identification No. (TIN)

Identification / Passport No.

Year of Assessment

A. Length of service with the same employer or companies in the same group

1. Date of commencement
2. Date of cessation
3. No. of completed years of service * **Year**

B. Amount of compensation **RM**

C. Amount of exempted compensation **RM**

D. **Taxable compensation** (B – C) **RM**

(*Transfer amount D to item E Working Sheet HK-2*)

*** Note:**

Example on computation of completed years and the amount of exempted compensation:

HK-4: PARTICULARS OF PROPERTIES / ASSETS AND COMPUTATION OF STATUTORY INCOME FROM RENTS

Name

Tax Identification No. (TIN)

Identification/Passport No.

Business Registration No.

Year of Assessment

A. LIST OF PROPERTIES RENTED OUT / ASSETS LEASED OUT

No.	Type of Property / Asset	Address of the Property / Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments received in the Year of Assessment (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
			TOTAL GROSS	

Note:
1. **Properties** refer to houses, factories, land and other immoveable properties.
2. **Assets** refer to plant, machineries, furniture and other than those mentioned above.

HK-4: COMPUTATION OF STATUTORY INCOME – RENTS

Source 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐

▲ *Enter 'X' in the relevant box*

(Compute separately for each source of rental income)

B. GROSS RENTAL INCOME *(from A1 or A2 or ....)*

LESS:

Allowable expenses:

(i) Interest expended on loan employed exclusively in the production of the above rental income

(ii) Assessment

(iii) Quit rent

(iv) Insurance

Other revenue expenditure:

(v) Maintenance and repairs

(vi) Renewal of tenancy agreement

(vii) Replacement of furnishings

(viii) ……………………………………………………

(ix) ……………………………………………………

(x) ……………………………………………………

C. **Total Expenditure** [(i) to (x)]

D. **ADJUSTED INCOME FROM RENTS** (B - C)
(enter '0' in this box if amount C exceeds amount B)

E. **COMPUTATION OF STATUTORY INCOME FROM RENTS**

1. **ADD:** Balancing Charge (paragraph 60 Schedule 3 of ITA 1967)
2. TOTAL (D + E1)
3. **LESS:** Industrial Building Allowance absorbed *(restricted to E2)*

F. **STATUTORY INCOME FROM RENTS** (E2 – E3)

G. Total statutory rental income from partnership

H. **TOTAL STATUTORY INCOME FROM RENTS** (F + G)

J. SUMMARY OF STATUTORY INCOME FROM RENTS

J1. Statutory rental income from:

(i)	Source 1 (amount from H)	
(ii)	Source 2 (amount from H)	
(iii)	Source 3 (amount from H)	
(iv)	Source 4 (amount from H)	
(v)	…………………………..	

J2. TOTAL STATUTORY INCOME FROM RENTS [(i) to (v)]

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HK-4B: PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. LIST OF PROPERTIES RENTED / ASSETS LEASED

No.	Type of Property / Asset	Address of the Property / Lessor of the Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments Received in the Year of Assessment (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Note:
1. **Properties** refer to houses, factories, land and other immoveable properties.
2. **Assets** refer to plant, machineries, furniture and other than those mentioned above.
3. **Real properties** which are rented out can be grouped as one source whether as a business source under paragraph 4(a) of the ITA

B COMPUTATION OF STATUTORY INCOME FROM RENTS
(Compute separately for each source of rental income)

1. GROSS RENTAL INCOME (From item A1 or A2 or A3 …. A10)

LESS: Allowable expenditure:

(i) Interest on loan employed in the production of gross rental income

(ii) Assessment

(iii) Quit rent

(iv) Insurance

Other revenue expenditure:

(v) Repair and maintenance

(vi) Renewal of tenancy agreement

(vii) ……………………………......

(viii) ……………………………......

(ix) ……………………………......

(x) ……………………………......

2. **Total Expenditure** [i to x]

C. COMPUTATION OF STATUTORY INCOME FROM RENTS

1. **ADJUSTED RENTAL INCOME (B1 – B2)**
(*enter '0' in this item if amount item B2 exceeds amount item B1*)

2. **ADD:** Balancing charge (**paragraph 60 Schedule 3 ITA 1967**)
(*total amount of item A, HK-1.2.3B from Part Rental Income*)

3. TOTAL (C1 + C2)

4. **LESS:** Absorbed Industrial Building Allowance
(*total amount of items B + C, HK-1.2.3B from Part Rental Income but restricted to the amount item C3*)

D. STATUTORY INCOME FROM RENTS (C3 – C4)

E. SUMMARY OF STATUTORY INCOME FROM RENTS

Source of statutory income from rents:

Source 1 (amount from item D)

Source 2 (amount from item D)

Source 3 (amount from item D)

……………………………......

Total statutory income from rents including rents received from partnership businesses

HK-4F: PARTICULARS OF PROPERTIES / ASSETS AND COMPUTATION OF STATUTORY INCOME FROM RENTAL BUSINESS

Name

Tax Identification No. (TIN)

Identification/Passport No.

Business Registration No.

Business 1 2 3 4 5

▲ *Enter 'X' in the relevant box*

Year of Assessment

A. LIST OF PROPERTIES RENTED OUT / ASSETS LEASED OUT

No.	Type of Property / Asset	Address of the Property / Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments received in the Year of Assessment (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
			TOTAL GROSS	

Note: 1. **Properties** refer to houses, factories, land and other immoveable properties.

2. **Assets** refer to plant, machineries, furniture and other than those mentioned above.

3. **Real properties** which are rented out can be grouped as one source whether as a business source under paragraph 4(a) of the ITA

HK-4F: COMPUTATION OF STATUTORY INCOME – RENTAL BUSINESS

Source 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐

▲ *Enter 'X' in the relevant box*

(Compute separately for each source of rental income)

B. GROSS RENTAL INCOME *(from A1 or A2 or ....)*

LESS:

Allowable expenses:

(i) Interest expended on loan employed exclusively in the production of the above rental income

(ii) Assessment

(iii) Quit rent

(iv) Insurance

Other revenue expenditure:

(v) Maintenance and repairs

(vi) Renewal of tenancy agreement

(vii) ……………………………………………………….

(viii) ……………………………………………………….

(ix) ……………………………………………………….

(x) ……………………………………………………….

C. **Total Expenditure** [(i) to (x)]

D. **ADJUSTED INCOME / (LOSS) FROM RENTAL BUSINESS** (B - C)

If D - Adjusted Income, proceed to item E for further computation
If D - Adjusted Loss, transfer this amount to item (a) Working Sheet HK-1.3A. Then, proceed to items E and H to compute the balance of capital allowance to be carried forward.

E. **COMPUTATION OF STATUTORY INCOME FROM RENTAL BUSINESS**

1. **ADJUSTED INCOME / (LOSS) FROM RENTAL BUSINESS** *(from D)*
   (enter '0' in this box if there is adjusted loss for item D)
2. **ADD:** Balancing Charge
3. TOTAL (E1 + E2)
4. **LESS:** Current Year Capital Allowance absorbed
   (restricted to the amount in E3)

F. **STATUTORY INCOME FROM RENTAL BUSINESS** (E3 - E4)

G. SUMMARY OF STATUTORY INCOME FROM RENTAL BUSINESS

G1. Statutory income from rental business:

(i)	Source 1 (amount from F)	
(ii)	Source 2 (amount from F)	
(iii)	Source 3 (amount from F)	
(iv)	Source 4 (amount from F)	
(v)	………………………….	

G2. TOTAL STATUTORY INCOME FROM RENTAL BUSINESS [(i) to (v)]

H. ADJUSTMENT OF CAPITAL ALLOWANCE

1.	Balance brought forward	
	ADD:	
2.	Balancing Allowance	
3.	Capital Allowance	
4.	TOTAL (H1 + H2 + H3)	
	LESS:	
5.	Claim absorbed in the current year *(amount from E4)*	
6.	**Balance carried forward** (H4 – H5)	

Halaman Utama

HK-5: COMPUTATION OF STATUTORY INCOME – INTEREST / ROYALTIES

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. 1. Gross Interest

LESS :

2. Interest expended on loan employed exclusively in the production of the above interest income

3. Other expenses wholly and exclusively incurred in the production of the above interest income

4. Total Expenses (A2 + A3)

5. Statutory Income of Interest (A1 – A4)

B. TOTAL GROSS INCOME FROM INTEREST
(from Part C Working Sheet HK-6 /
Part D Working Sheet Hk-8 / HK-9)

C. Total statutory income of interest from partnership

D. **TOTAL STATUTORY INCOME FROM INTEREST** (A5 + B + C)

E. 1. Gross Royalties

LESS :

2. All expenses wholly and exclusively incurred in the production of the above royalties income

3. Statutory Income of Royalties (E1 – E2)

F. TOTAL GROSS INCOME FROM ROYALTIES
(from Part D Working Sheet HK-6 /
Part E Working Sheet Hk-8 / HK-9)

G. Total statutory income of royalties from partnership

H. **TOTAL STATUTORY INCOME FROM ROYALTIES** (E3 + F + G)

Halaman Utama

HK-6: TAX DEDUCTION UNDER SECTION 110 (OTHERS)

Name

Tax Identification No. (TIN) | Identification / Passport No.

Business Registration No.

Year of Assessment

A. List out income from interest / royalty income pursuant to the provision under section 109 of ITA 1967 and income listed under section 109B of the same Act.
List out also income from trust as per CP30A and other relevant income.

* Income Code: 3 = interest 5 = royalties 6 = section 4A income

7 = income from trust
(not included real estate investment trusts / property trust funds)

8 = other relevant income

No.	Code *	Name of Payer / Trust Body	Gross Income		Tax Deducted		Date of Payment	Receipt No.
			RM	sen	RM	sen		
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
		TOTAL:						
					(Z)			

B. Total tax deducted/set-off claimed under section 110 **(Z)**

C. Total gross interest income (income code = 3)

D. Total gross royalty income (income code = 5)

E. Total gross section 4A income (income code = 6)

F. Total gross income from trust (income code = 7)

G. Total gross of other income (income code = 8)

HK-8 CLAIM FOR SECTION 132 TAX RELIEF – INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT

Name

Tax Identification No. (TIN) | Identification / Passport No. | Business Registration No.

A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022:

***Type of Income**					
	1 = Business	2 = Partnership	3 = Employment	4 = Dividends	5 = Interest
	6 = Discounts	7 = Rents	8 = Royalties	9 = Premiums	10 = Other income

No.	**Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country**				**Computation of Bilateral Tax Credit**		**Allowable Tax Credit**
	***Type of Income**	**Country**	**Gross Income (a1)**	**Tax Charged In The Foreign Country (b1)**	**Proportion of Statutory Income* (c1)**	**Tax Credit** (d1)**	[Amount (b1) or (d1) whichever is lower] **(e1)**
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132						**(f1)**	

* Proportion of Statutory Income Calculation Formula (c1) :

$$\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \text{Foreign and Malaysian Total Statutory Income (by source)}$$

** Tax Credit Calculation Formula (d1) :

$$\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from c1)}}{\text{Total Income}} \times \text{Malaysian tax payable before bilateral credit}$$

NOTES:
1. *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*
2. *Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.*
3. *Guidelines for Tax Treatment in Relation to Income Received from Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

B. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022:

***Type of Income**	1 = Business	2 = Partnership	3 = Employment	4 = Dividends	5 = Interest
	6 = Discounts	7 = Rents	8 = Royalties	9 = Premiums	10 = Other income

Bil.	**Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country**				**Computation of Bilateral Tax Credit**	**Allowable Tax Credit**
	***Type of Income**	**Country**	**Gross Income (a2)**	**Tax Charged In The Foreign Country (b2)**	**Tax Credit* (c2)**	[Amount (b1) or (d1) whichever is lower] **(d2)**
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
				TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132	**(f2)**	

C.

TOTAL RELIEF UNDER SECTION 132 [f1 + f2] (Transfer this amount to Section 132 tax relief in the return form)	

* Tax Credit Calculation Formula (d2) :

$$\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3\% [Amount from a2]}} \times \text{Malaysian tax payable before bilateral credit (at the rate of 3\%) [Amount from a2 x 3\%]}$$

NOTES:

1. *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*
2. *Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.*
3. *Guidelines for Tax Treatment in Relation to Income Received from Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

Halaman Utama

HK-8A: INCOME FROM COUNTRIES WHICH HAVE AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 132 TAX RELIEF

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. List of income from sources outside Malaysia received in Malaysia

* Type of Income
1) Business
2) Partnerships
3) Employment
4) Dividend
5) Interest
6) Discounts
7) Rents
8) Royalties
9) Premiums
10) Other Income

No.	Date Received	*Type of Income	Country	Gross Income (RM)	Divisible Statutory Income (RM)	Divisible Tax Charged In The Country Of Origin (RM)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
	TOTAL :					

NOTE:

1) *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*

2) *Guidelines for Tax Treatment in Relation to Income Received from Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

Halaman Utama

HK-9 CLAIM FOR SECTION 133 TAX RELIEF – INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT

Name

Tax Identification No. (TIN) Identification / Passport No. Business Registration No.

A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022:

*****Type of Income 1 = Business 2 = Partnership 3 = Employment 4 = Dividends 5 = Interest
6 = Discounts 7 = Rents 8 = Royalties 9 = Premiums 10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country					Computation of Unilateral Tax Credit		Allowable Tax Credit
	*Type of Income	Country	Gross Income (a1)	Tax Charged In The Foreign Country (b1)	Half of Tax Charged In The Foreign Country (c1) [c1 = b1 / 2]	Proportion of Statutory Income* (d1)	Tax Credit** (f1)	[Amount (c1) or (f1) whichever is lower] (g1)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 133							**(h1)**	

* Proportion of Statutory Income Calculation Formula (d1) :

$$\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \text{Foreign and Malaysian Total Statutory Income (by source)}$$

** Tax Credit Calculation Formula (f1) :

$$\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from d1)}}{\text{Total Income}} \times \text{Malaysian tax payable before unilateral credit}$$

NOTA:
1. *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*
2. *Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.*
3. *Guidelines for Tax Treatment in Relation to Income Received from Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

B. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022:

*Type of Income	1 = Business	2 = Partnership	3 = Employment	4 = Dividends	5 = Interest
	6 = Discounts	7 = Rents	8 = Royalties	9 = Premiums	10 = Other income

No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country					Computation of Unilateral Tax Credit	Allowable Tax Credit
	*Type of Income	Country	Gross Income (a2)	Tax Charged In The Foreign Country (b2)	Half of Tax Charged In The Foreign Country (c2) [c2 = b2 / 2]	Tax Credit ** (f2)	[Amount (c2) or (f2) whichever is lower] (g2)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
JUMLAH KREDIT CUKAI SEKSYEN 133 YANG DIBENARKAN						**(h2)**	

C.	**TOTAL RELIEF UNDER SECTION 133** [f1 + f2] (Transfer this amount to Section 133 tax relief in the return form)	

* Tax Credit Calculation Formula (f2) :

$$\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3\% [Amount from a2]}} \times \text{Malaysian tax payable before unilateral credit (at the rate of 3\%) [Amount from a2 x 3\%]}$$

NOTES:
1. *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*
2. *Use attachment as per the above format in case of insufficient space. Supporting documents related to claims must be kept for audit purposes.*
3. *Guidelines for Tax Treatment in Relation to Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

Halaman Utama

HK-9A: INCOME FROM COUNTRIES WITHOUT AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 133 TAX RELIEF

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. List of income from sources outside Malaysia received in Malaysia

* Type of Income	11) Business	12) Partnerships	13) Employment	14) Dividend	15) Interest
	16) Discounts	17) Rents	18) Royalties	19) Premiums	20) Other Income

No.	Date Received	*Type of Income	Country	Gross Income (RM)	Divisible Statutory Income (RM)	Divisible Tax Charged In The Country Of Origin (RM)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
TOTAL :						

NOTE:

1) *Foreign income received in Malaysia must be reported according to the foreign currency exchange rate on the date the income is received in Malaysia. The foreign currency exchange rate is based on the rate on the Official Portal of the National Accountant's Department (AGD) or if through a bank entity, the rate is as used by the bank.*
2) *Guidelines for Tax Treatment in Relation to Income Received from Abroad (Amendment) [LHDN.AG.600-1/7/3] can be referred to as a guide.*

HK-10: INSTALMENTS / SCHEDULAR TAX DEDUCTIONS PAID

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. Deduction* Made By The Employer In The Current Year For The Current Year's Income

(* INCLUDING Deductions For Employment Income For Previous Years Paid To Employee In The Current Year)

No.	1	2	3	4
	Employer's TIN No.	**Period of Deduction**	**Monthly Tax Deductions [MTD] (RM)**	**Deductions for Zakat (RM)**
i.	**E**			
ii.	**E**			
iii.	**E**			
iv.	**E**			
v.	**E**			
	TOTAL:			

B. Deduction Made By The Employer In The Current Year In Respect Of Previous Years' Income

No.	1	2	3
	Employer's TIN No.	**Period of Deduction**	**Deductions CP38 (RM)**
i.	**E**		
ii.	**E**		
iii.	**E**		
iv.	**E**		
v.	**E**		
	TOTAL:		

C. Instalments paid in respect of CP500 or CP503X

D. Payment made for the current year other than A, B and C

E. TOTAL (A3 + C + D)

NOTE:

1. **Bonus and director's fee**
   Bonus income and directors' fees are part of the gross income in the year it is received.
   -Subsection 25(2A) of the ITA 1967 (Year of Assessment 2009 to Year of Assessment 2015)
2. **Employment income for previous years paid to employees in the current year**
   Any gross income from employment for previous years (including bonuses, directors' fees, arrears etc.) will be taxed in the year it is received.
   - Subsection 25(2A) of the ITA 1967 is superseded by subsection 25(1) with effect from Year of Assessment 2016.

(Use additional attachments if the space provided is insufficient)

Halaman Utama

HK-11: BASIS YEAR PAYMENTS TO NON-RESIDENTS (WITHHOLDING TAX)

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

Enter 'X' in the relevant box. Choose one only. Use separate working sheet for each type of withholding tax.

PAYMENTS MADE IN THE BASIS YEAR TO NON-RESIDENTS UNDER THE WITHHOLDING TAX PROVISION OF SECTION:

- [ ] **107A ITA 1967 (NON-RESIDENT CONTRACTORS)**
- [ ] **109 ITA 1967 (ROYALTIES AND INTEREST)**
- [ ] **109A ITA 1967 (PUBLIC ENTERTAINERS)**
- [ ] **109B ITA 1967 (SECTION 4A INCOME)**
- [ ] **109D ITA 1967 (INCOME FROM UNIT TRUSTS)**
- [ ] **109F ITA 1967 [INCOME FROM SUBSECTION 4(f)]**

No.	Receipt No.	Date of Payment	Gross Amount Paid	Withholding Tax Remitted to LHDNM	Withholding Tax Remitted to LHDNM *[for paragraph 107A(1)(b) only (3%)]*	Net Amount Paid
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
	TOTAL:					

Halaman Utama

HK-14: LIFE INSURANCE PREMIUM, CONTRIBUTION TO APPROVED PROVIDENT OR PENSION FUND, EDUCATIONAL AND MEDICAL INSURANCE, PRIVATE RETIREMENT SCHEME, DEFERRED ANNUITY AND CONTRIBUTION TO SOCSO

Name

Tax Identification No. (TIN)

Identification / Passport No.

Business Registration No.

Year of Assessment

A. LIFE INSURANCE / APPROVED PROVIDENT AND PENSION FUND

No.	Name of Insurance Company / Provident and Pension Fund	Policy No. / Provident Fund No.	On Own Life and / or Life of Husband / Wife	Contributions / Premiums Paid in the Current Year (RM)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
			Total (A1 to A10)	

B. EDUCATION AND MEDICAL INSURANCE

No.	Name of Insurance Company	Policy No.	On Self or Husband / Wife or Child	Premiums Paid in the Current Year (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
			Total (B1 to B10)	

C1. PRIVATE RETIREMENT SCHEME

No.	Name of Company	Account No.	On Self or Husband / Wife	Contributions Paid in the Current Year (RM)
a)				
b)				
c)				
d)				
e)				
f)				
g)				
h)				
i)				
j)				
			TOTAL [C1 (a) to C1 (j)]	

C2. DEFERRED ANNUITY

No.	Name of Company	Policy No.	On Own Life and / or Life of Husband / Wife	Premiums Paid in the Current Year (RM)
a)				
b)				
c)				
d)				
e)				
f)				
g)				
h)				
i)				
j)				
			TOTAL [C2 (a) to C2 (j)]	
			TOTAL C1 AND C2	

D. CONTRIBUTION TO SOCSO

No.	Name of Employer	PERKESO No.	Contributions Paid in the Current Year (RM)
1			
2			
3			
4			
5			
		Total (D1 to D5)	

Note:
Further explanation regarding these reliefs, can be referred in the relevant explanatory notes.

Halaman Utama

HK-17: DEDUCTION FOR MAINTENANCE OF UNMARRIED CHILDREN

Year of Assessment

Name

Tax Identification No. (TIN)

No.	Name of Child	Identification no. *	Name of School / College / University / Institution of Higher Education	Level of Education at the Institution of Higher Education		Eligible Rate *		Amount of Relief Claimed
				In Malaysia	Outside Malaysia	100%	50%	
CHILD – BELOW THE AGE OF 18 YEARS								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
							TOTAL (1 to 10)	
CHILD – 18 YEARS OF AGE & ABOVE AND RECEIVING EDUCATION								
1								
2								
3								
4								
5								
							TOTAL (1 to 5)	
CHILD – DISABLE								
1								
2								
3								
4								
5								
							TOTAL (1 to 5)	

** Enter 'X' in the relevant box.*

Use attachment(s) in case of insufficient writing space.
Explanation related to the child relief can be referred in the relevant explanatory notes.

Halaman Utama

HK-17