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.

List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country :

***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.*

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