

AMENDED
RETURN FORM

TC

LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF A UNIT TRUST / PROPERTY TRUST
UNDER SECTION 77B OF THE INCOME TAX ACT 1967
This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

2025
CP6C [2025]

BASIC PARTICULARS

1	Name of unit trust/property trust				
2	Tax Identification No. (TIN) TC		3	Resident in Malaysia	1 = Yes 2 = No
4	Employer's no. E		5	Country of residence	(Use country code)
6	Type of trust	1 = Unit Trust 2 = Property Trust 3 = Other Types of Trust			
7	Date of commencement of operations	(dd/mm/yyyy)	8	Record-keeping	1 = Yes 2 = No
9	Accounting period from	(dd/mm/yyyy)	10	Basis period from	(dd/mm/yyyy)
	to	(dd/mm/yyyy)		to	(dd/mm/yyyy)
11	Tax exemption approval	1 = Yes 2 = No (If 'Yes' fill in item 12)			
12	Tax exemption approval no.				

Amount / Additional Amount of Chargeable Income (RM)	Tax / Additional Tax Charged (RM)	Total Tax Payable (RM)

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME		RM	Cent
A1	Aggregate statutory income from sources in Malaysia (Fill in the required appendix)	A1	.00
A2	Aggregate statutory income from sources outside Malaysia received in Malaysia (If 3 = 1) (Fill in the required appendix)	A2	.00
A3	AGGREGATE INCOME (A1 + A2)	A3	.00
A4	LESS: Special deduction for expenses of unit trust under section 63b	A4	.00
A5	Approved donations/gifts/contributions (Fill in the required appendix)	A5	.00
A6	<i>Zakat perniagaan</i> (Restricted to 2.5% from A3)	A6	.00
A7	CHARGEABLE INCOME [A3 – (A4 to A6)] (Enter '0' if value is negative)	A7	.00

Unit Trust/Property Trust RESIDENT in Malaysia (Fill in this Part, if item 3 = 1)		
A8	CHARGEABLE INCOME [From A7]	A8 .00

Unit Trust/Property Trust NOT RESIDENT in Malaysia (Fill in this Part, if item 3 = 2)		
A9	Gross income subject to tax at other rates	
A9a	ADD: Interest	A9a .00
A9b	Royalties	A9b .00
A9c	Special classes of income under section 4A	A9c .00
A9d	Other income (please specify)	A9d .00
A10	CHARGEABLE INCOME [A7 + (A9a to A9d)]	A10 .00

PART B: COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE			
B1	TOTAL CHARGEABLE INCOME (From A8 or A10)	B1	.00
B2	Apportionment of Chargeable Income Rate (%)	Tax Chargeable	
B2a	.00 24	B2a	.
B2b	.00 5	B2b	.
B2c	.00 8	B2c	.
B2d	.00 10	B2d	.
B2e	.00 12	B2e	.
B2f	.00 15	B2f	.
B2g	.00	B2g	.
B3	TOTAL INCOME TAX CHARGED (B2a to B2g)	B3	.
B4	ADD: Tax previously repaid (From B7 of original Form TC)	B4	.
B5	TOTAL (B3 + B4)	B5	.
B6	LESS: Section 110 tax deduction (others) (Fill in the required appendix)	B6	.
B7	Section 132 tax relief (Applicable to a Unit Trust/Property Trust RESIDENT in Malaysia – if relevant)	Restricted to B3	.
	Section 133 tax relief (Applicable to a Unit Trust/Property Trust RESIDENT in Malaysia – if relevant)		
B8	TAX PAYABLE [B5 – (B6 to B7)]	B8	.

Name:

TIN: TC

B9	LESS: Previous tax payable (From B6 of original Form TC)	B9		.
B10	TAX/ADDITIONAL TAX CHARGED (B8 – B9)	B10		.
B11	Increase in tax under subsection 77B(4) in respect of amended return form furnished within a period of six (6) months after the due date for the submission of return form (B10 x 10%)	B11		.
B12	TOTAL TAX PAYABLE (B10 + B11)	B12		.

PART C: PARTICULARS RELATED TO TAX COMPUTATION**C1 SPECIAL DEDUCTION FOR QUALIFYING CAPITAL EXPENDITURE IN RESPECT OF RENTAL INCOME PURSUANT TO SECTION 63A OR SPECIAL DEDUCTION FOR EXPENSES UNDER SECTION 63B**

C1a	Section 63A Qualifying capital expenditure in respect of rental income of unit trust/property trust		. 00
C1b	Section 63B Special deduction for expenses of unit trust/property trust		. 00

C2 INCENTIVE CLAIM

C2a Claim for incentive(s) under paragraph 127(3)(b)

Incentive Code	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i						
ii						
ii						

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

Incentive Approval No.	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
	Start Date	End Date				
i						
ii						
iii						

PART D: PARTICULARS OF UNIT TRUST / PROPERTY TRUST

D11 Financial particulars of unit trust/property trust (Fill in the required appendix)

D15 Made payments to Labuan entity(ies) ☐ 1 = Yes 2 = No (If 'Yes', fill in the required appendix)**PART E: OTHER PARTICULARS**E5 Subject to interest restriction under section 140C ☐ 1 = Yes 2 = No

Amount of Tax - EBITDA	Interest Expense subject to Section 140C	Interest Expense Restricted	Balance Carried Forward

TRUSTEE'S DECLARATIONI Identification/Passport No *
(* Delete whichever is not relevant)

hereby declare that this amended return form:

- is completed based on financial statements made in accordance with any written law; and
- contains information that is true, complete and correct pertaining to the income tax of this unit trust/property trust as required under the Income Tax Act 1967.

Designation: Signature: Date: (dd/mm/yyyy)

Item A1 (Attachment)

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

SUMMARY OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA (IF 3 = 1)						
No.	Type of Income ¹	Received from Related Entity(ies) (Enter: 1 = Yes 2 = No)	Country (Use country code)	Gross Income (RM)	Amount of Tax Charged in the Country of Origin ² (RM)	Statutory Income (RM)
(i)						
(ii)						
(iii)						
(iv)						
(v)						
AGGREGATE OF STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA [(i) to (v)] (Transfer this amount to item A2)						

Notes:

¹ Type of Income:

- Dividends
- Interests
- Discounts
- Rents
- Royalties
- Premiums
- Annuities and other periodical payments
- Capital gains
- Other gains or profits

² Foreign tax for the purpose of tax credit relief (unilateral or bilateral) is the tax charged on income by the country in which the income arose or derived in relation to the portion of the income remitted to Malaysia. Use the foreign currency exchange rate on the date of remittance of income is made to fill in this item.

FOR REFERENCE ONLY

Item A5 (Attachment)

APPROVED DONATIONS/GIFTS/CONTRIBUTIONS						
No.	Type of Donation/Gift/Contribution				RM	
(i)	Gift of money to the Government/State Government/local authority					.00
(ii)(a)	Gift of money to approved institutions/organisations/funds	RM		.00	Restricted to 10% of A3 (ii)	
(ii)(b)	Gift of money for any sports activity approved by the Minister of Finance	RM		.00		
(ii)(c)	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	RM		.00		
(ii)(d)	Gift of money in the form of <i>wakaf</i> to any religious authority/religious body/public university or gift of money in the form of endowment to a public university	RM		.00		
(iii)	Gift of artifacts/manuscripts/paintings to the Government or State Government					.00
(iv)	Gift of money for the provision of library facilities or to libraries				Restricted to RM20,000	.00
(v)	Gift of paintings to the National Art Gallery or any state art gallery					.00
TOTAL [(i) to (v)] (Transfer this amount to item A5)						.00

FOR REFERENCE ONLY

Item B6 (Attachment)

SECTION 110 TAX DEDUCTION (OTHERS)

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 = royalty 6 = section 4A income
 7 = income from trust 8 = other relevant income

No.	Code *	Name of Taxpayer/Trust	Gross Income	Tax Deducted		Date of Payment	Receipt No.
			(RM)	(RM)	(Sen)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
		TOTAL					

(Z)

B. Total tax deducted/set-off claimed under section 110 (Transfer this amount to item B6)

(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)

FOR REFERENCE ONLY

FINANCIAL PARTICULARS OF UNIT TRUST/PROPERTY TRUST

STATEMENT OF PROFIT OR LOSS			STATEMENT OF FINANCIAL POSITION		
1	Profit/Loss on disposal of investments	.00	NON-CURRENT ASSETS:		
▲ (Enter 'X' if value is negative)			18	Land and buildings	.00
2	Dividends	.00	19	Plant and equipment	.00
3	Interest	.00	20	Other non-current assets	.00
4	Rents	.00	21	TOTAL NON-CURRENT ASSETS (18 to 20)	.00
5	Other income	.00	22	Total cost of non-current assets acquired in the basis period	.00
6	GROSS INCOME/LOSS (1 to 5)	.00	INVESTMENTS:		
▲ (Enter 'X' if value is negative)			23	Quoted equity securities	.00
EXPENSES:			24	Quoted foreign equity securities	.00
7	Trustees' fee	.00	25	Quoted derivatives	.00
8	Management fee	.00	26	Quoted fixed income securities	.00
9	Audit fee	.00	27	Unquoted fixed income securities	.00
10	Maintenance of register of unit holders	.00	28	Deposits with financial institutions	.00
11	Share registration	.00	29	TOTAL INVESTMENTS (23 to 28)	.00
12	Accounting	.00	CURRENT ASSETS:		
13	Telephone, printing, stationery and postage	.00	30	Trade debtors	.00
14	Other expenses	.00	31	Other debtors	.00
15	TOTAL EXPENDITURE (7 to 14)	.00	32	Cash in hand and at bank	.00
16	NET PROFIT/LOSS (6 – 15)	.00	▲ (Enter 'X' if value is negative)		
▲ (Enter 'X' if value is negative)			33	Other current assets	.00
17	Non-allowable expenses	.00	34	TOTAL CURRENT ASSETS (30 to 33)	.00
			LIABILITIES:		
			35	Trade creditors	.00
			36	Other creditors	.00
			37	Other current liabilities	.00
			38	Non-current liabilities	.00
			39	TOTAL LIABILITIES (35 to 38)	.00
			UNITHOLDERS' FUNDS:		
			40	Unitholders' capital	.00
			▲ (Enter 'X' if value is negative)		
			41	Undistributed Income:	
			41a	Balance brought forward	.00
			▲ (Enter 'X' if value is negative)		
			41b	Current year's net income/loss	.00
			▲ (Enter 'X' if value is negative)		
			LESS:		
			41c	Distributed income	.00
			41d	BALANCE CARRIED FORWARD (41a + 41b – 41c)	.00
			▲ (Enter 'X' if value is negative)		
			42	RESERVE ACCOUNT	.00
			▲ (Enter 'X' if value is negative)		
			43	TOTAL UNITHOLDERS' FUNDS (40 + 41d + 42)	.00
			▲ (Enter 'X' if value is negative)		

Item D15 (Attachment)

MADE PAYMENTS TO LABUAN ENTITY(IES)						
No.	Type of Payment *	Payment to Related Labuan Entity(ies) (Enter: 1 = Yes 2 = No)	Total of Payment (RM)	Amounts Allowed for Deduction [Exemption from the provisions of paragraph 39(1)(r) ITA under PUA 425/2021] (RM)	Amounts Allowed for Deduction (RM)	Amounts Not Allowed for Deduction under Paragraph 39(1)(r) ITA (RM)
(i)						
(ii)						
(iii)						
(iv)						
(v)						
(vi)						
TOTAL PAYMENTS						

* Type of Payment:

- Interest payment
- Lease rental
- Other payments