

AMENDED RETURN
FORM**CPP****LEMBAGA HASIL DALAM NEGERI MALAYSIA**
PETROLEUM AMENDED RETURN FORM UNDER SECTION 30B
OF THE PETROLEUM (INCOME TAX) ACT 1967

This form is prescribed under section 82 of the Petroleum (Income Tax) Act 1967

YEAR OF
ASSESSMENT**2018**

CP133(BNT) [Pin. 2018]

I	Name of chargeable person					
II	Income tax no.	C		III	Telephone no.	-

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Charged

PART A: STATUTORY INCOME AND CHARGEABLE INCOME

A1	Statutory Income From Maginal Field		
A1a	Statutory Income	A1a	
A1b	Less: Income Exempted	A1b	
A1c	Less: Business Losses Absorbed	A1c	
A1d	Total (A1a – A1b – A1c) (Enter '0' if value is negative)	A1d	

A2	Statutory Income From Incentive Field		
A2a	Statutory Income	A2a	
A2b	Less: Business Losses Absorbed	A2b	
A2c	Less: Investment Allowance	A2c	
A2d	Total (A2a – A2b – A2c) (Enter '0' if value is negative)	A2d	

A3	Statutory Income From Non-incentive Field		
A3a	Statutory Income	A3a	
A3b	Less: Business Losses Absorbed	A3b	
A3c	Total (A3a – A3b) (Enter '0' if value is negative)	A3c	

A horizontal number line is shown with a rectangular border. Inside the border, there are 11 vertical tick marks, creating 10 equal intervals. The points are plotted at the 2nd, 5th, and 8th tick marks from the left.

A horizontal number line with arrows at both ends. It has major tick marks labeled 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. Three points are plotted on the line at positions 2, 5, and 8.

A horizontal number line with a rectangular border. Inside, there are 11 vertical tick marks, creating 10 equal intervals. The intervals are numbered 1 through 10 from left to right. Three solid black dots are placed on the tick marks corresponding to the numbers 2, 5, and 8.

TAX PAYABLE

A rectangular box containing a horizontal line with four dots placed below it, representing a number line with points.

C

PART C: COMPUTATION OF INCREASE IN TAX AND TAX PAYABLE

C1	Tax payable (From B5)	C1	
C2	Less: Previous tax payable	C2	
C3	Tax / additional tax charged (C1 – C2)	C3	
C4	Increase in tax under subsection 30B(4) of the Petroleum (Income Tax) Act 1967 in respect of amended return form furnished within a period of 6 months after the due date (C3 x 10%)	C4	
C5	Total tax payable (C3 + C4)	C5	

PART D: PARTICULARS OF OTHER AMENDMENTS

- * For items amended, please indicate the item number as in the original return form. Fill in relevant items only.
 • Please furnish attachment as per the above format in case of insufficient space.

ITEM NO. *	CLAIM FOR SCHEDULE 1 AND SCHEDULE 2 ALLOWANCE	
	Amount Claimed / Absorbed / Surrendered	Balance Carried Forward
	CLAIM FOR LOSESS	
	Item	Amount
	INCENTIVE CLAIM	
	Amount Absorbed	Balance Carried Forward
	FINANCIAL PARTICULARS OF CHARGEABLE PERSON	
	Item	Amount

DECLARATION

I

Identification / Passport No.*
 (* Delete whichever is not relevant)

by the authority under section 27 of the Petroleum (Income Tax) Act 1967, hereby declare that this return form contains information that is true, complete and correct pertaining to the petroleum income tax of the chargeable person as required under the same Act.

Signature

Date

Day Month Year

Designation

GUIDE NOTES ON AMENDED RETURN FORM CPP FOR YEAR OF ASSESSMENT 2018

As provided under section 30B of The Petroleum (Income Tax) Act 1967 [PITA 1967], a chargeable person is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

I	RULES • A chargeable person which has furnished a Return Form in accordance with subsection 30(1) of PITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charge on the chargeable income of the chargeable person as a result of the amendment made. • A chargeable person which intends to make the amendment is required to complete a form prescribed under section 82 of PITA 1967 (known as the 'Amended Return Form'). • The amendment shall only be made once for a year of assessment. • No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 39 of PITA 1967 within a period of 6 months after the date specified for furnishing the return form. • For the purpose of section 30B of PITA 1967, the Amended Return Form shall:- (a) specify the amount / additional amount of chargeable income; (b) specify the amount of tax payable on the the tax which has or would have been wrongly repaid; (c) specify the increased sum ascertained in accordance with subsection 30B(4) of PITA 1967; or (d) contain such particulars as may be required by the Director General of Inland Revenue.
II	RATE AND COMPUTATION OF INCREASE IN TAX The tax or additional tax payable is subject to an increase in tax under subsection 30B(4) of PITA 1967. If amended return form is furnished within a period of 6 months after the date specified of submission of return under section 30 of PITA 1967, the amount of increase in tax charged shall be 10% of the amount of such tax payable or additional tax payable. A chargeable person making the amendment is required to compute and enter the amount of increase in tax at item C4 on page 3 of the Amended Return Form.
III	DEEMED ASSESSMENT An amended return form furnished in accordance with section 30B of PITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the amended return form is furnished.
IV	DECLARATION This section must be duly signed by the person specified in subsection 27(2) APCP 1967.
V	SUBMISSION OFF AMENDED RETURN FORM An amended return form which has been completed and duly signed must be sent to the:- Lembaga Hasil Dalam Negeri Malaysia Cawangan Industri Khas Blok 8, Tingkat 11 – 13 Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur