



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

2021

CP133(BNT) [Amend. 2021]

BASIC PARTICULARS			
1	Name of chargeable person		
2	Income tax no.	C	3 Telephone no.
4	Qualifying expenditure claimed / surrendered under paragraph 3A First Schedule [Submit Form PEL-T, if answered '1' & Submit Form PEL-S, if answered '2']		1 = Claimed 2 = Surrendered 3 = Not relevant
5	Type of currency reported in this form		1 = RM 2 = USD (with approval)

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

PART A: STATUTORY INCOME AND CHARGEABLE INCOME RM / USD Sen

A1 Statutory Income From Marginal Field		
A1a	Statutory income	A1a .00
A1b	LESS: Income exempted	A1b .00
A1c	LESS: Business losses absorbed	A1c .00
A1d	Total [A1a – A1b – A1c] (Enter '0' if value is negative)	A1d .00

A2 Statutory Income From Incentive Field		
A2a	Statutory income	A2a .00
A2b	LESS: Business losses absorbed	A2b .00
A2c	LESS: Investment allowance	A2c .00
A2d	Total [A2a – A2b – A2c] (Enter '0' if value is negative)	A2d .00

A3 Statutory Income From Non-incentive Field		
A3a	Statutory income	A3a .00
A3b	LESS: Business losses absorbed	A3b .00
A3c	Total [A3a – A3b] (Enter '0' if value is negative)	A3c .00

A4	Aggregate of Statutory Income (A1d + A2d + A3c)	A4 .00
A5	LESS: Infrastructure allowance	A5 .00
A6	Assessable income (A4 – A5)	A6 .00

LESS: Donations / gifts / contributions		
A7	Gift of money to the Government / State Government / local authority	A7 .00
A8A	Gift of money to approved institutions / organisations / funds	.00
A8B	Gift of money to any sports activity approved by the Minister of Finance	.00
A8C	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	.00
A9	Gift of artefacts / manuscripts / paintings to the Government or State Government	A9 .00
A10	Gift of money or contribution in kind to the Government / State Government for the provision of facilities in public places for the benefit of disabled persons	A10 .00
A11	Gift of money or medical equipment to any healthcare facility approved by the Minister of Health (restricted to RM20,000)	A11 .00
A12	Gift of paintings to the National Art Gallery or any state art gallery	A12 .00
A13	CHARGEABLE INCOME [A6 – (A7 to A12)] (Enter '0' if value is negative)	A13 .00

PART B: TAX PAYABLE AND STATUS OF TAX RM Sen

B1	CHARGEABLE INCOME [From A13]	B1 .00
B2	Apportionment of Chargeable Income	Rate (%)
B2a	.00	38
B2b	.00	
B3	TOTAL INCOME TAX CHARGED (B2a to B2b)	B3 .
B4	LESS: Remission under section 65	B4 .
B5	TAX PAYABLE (B3 – B4)	B5 .
B6	LESS: Previous tax payable	B6 .
B7	Tax / additional tax charged (B5 – B6)	B7 .
B8	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 for the submission of Return Form (B7 x 10%)	B8 .
B9	TOTAL TAX PAYABLE (B7 + B8)	B9 .

DECLARATION

I	Identification / passport no. *	(* Delete whichever is not relevant)
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by the authority under section 27 of the Petroleum (Income Tax) Act 1967, hereby declare that this Amended 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.

Designation:

Date:

Signature:

PART F: INFORMATION ON RELATED TRANSACTIONS (Part H from original Form CPP)

Note:

* For items amended, please indicate the item number as in the original Return Form. Fill in relevant items only.

* For partnership operations type. This part shall be completed by each partner. Furnish a separate attachment for each partner as per the following format.

F1	Name of partner / sole operator* (delete whichever is not relevant)			
F2	Income tax no.	C		
F3	Principal activity			
F4	Business code			
F5	Ultimate holding company:			
F5a	Name			
F5b	Country of residence			(Use country code)
F6	Immediate holding company :			
F6a	Name			
F6b	Country of residence			(Use country code)
F7	Transfer Pricing Documentation prepared		1 = Yes 2 = No	
F8	Transactions between related companies			

Item	Transaction Type	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)	Sales / Revenue / Assets (RM)	Purchases / Expenditure / Liabilities (RM)
F8a	Sales				
F8b	Purchases				
F8c	Other income				
F8d	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
F8e	Management fees including fees / charges for financial, administrative, marketing and training services				
F8f	Research and development				
F8g	Advertisement, marketing and promotion (AMP)				
F8h	Tangible assets				
F8i	Rent / lease of assets				
F8j	Loans to related entity				
F8k	Loans from related entity				
F8l	Interest to related entity				
F8m	Interest from related entity				
F8n	Guarantee fee				
F8o	Cost Contribution Arrangement (CCA) amount				
F8p	Others not specified above				

GUIDE NOTES ON AMENDED RETURN FORM CPP FOR YEAR OF ASSESSMENT 2021

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 Form within a period of 6 months after the due date specified for furnishing the Return Form. 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 accordance with subsection 30B (5) of PITA 1967. • No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 39 of PITA 1967 for that year of assessment. • 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. The amount of increase in tax charged for an amended return form furnished within a period of 6 months after the due date specified in subsection 30 of PITA 1967, shall be 10% of the amount of such tax payable or additional tax payable, as shown in the following formula:- $(A \times 10\%)$ where: A = the amount of such tax payable or additional tax payable A chargeable person making the amendment is required to compute and enter the amount of increase in tax at item B8 on page 1 of the Amended Return Form.
III	DEEMED ASSESSMENT Pursuant to section 91A of ITA 1967, 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