

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

2022

CP133(BNT) [Amend. 2022]

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	Restricted to 7% of A6
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 / USD Sen

B1	CHARGEABLE INCOME [From A13]	B1	.00
B2	Apportionment of Chargeable Income	Rate (%)	Income Tax
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 (From B5 of original Form CPP)	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	.

Name of chargeable person :

Income Tax No: C.....

PART C:**PARTICULARS RELATED TO TAX COMPUTATION**C1 Tax Status of Partnership / Sole Operator (*Submit the attachment if there is amendment.*)**Deductions For Capital Expenditure On Exploration under First Schedule and Capital Allowances And Charges under Second Schedule**

C2 First Schedule - Deductions For Capital Expenditure On Exploration

DEDUCTIONS FOR CAPITAL EXPENDITURE ON EXPLORATION UNDER FIRST SCHEDULE

(a) Balance brought forward	(b) Amount claimed (Submit Form PEL-T, if relevant)	(c) Amount absorbed	(d) Amount surrendered (Submit Form PEL-S, if relevant)	(e) Balance carried forward

C3 Second Schedule - Capital Allowances And Charges

Amount Absorbed	Balance Carried Forward

C4 Total capital allowance on assets acquired in the basis period

	.00
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C5 Claim For Losses

Submit the attachment if there is amendment and fill in item a, b and c.

(a) Losses brought forward	(b) Current year losses	(c) Losses carried forward

C6 Incentive Claim

Type of Incentive	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i Qualifying project				
ii Deepwater project				
iii Infrastructure project				

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 following format in case of insufficient space.

D9	Transactions between related companies
	<i>Submit the attachment if there is amendment.</i>
D10	Financial particulars of chargeable person
	<i>Submit the attachment if there is amendment.</i>
D11	Made payments to Labuan entity(ies)
	<i>Submit the attachment if there is amendment.</i>

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 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:

Signature:

Date:

GUIDE NOTES ON AMENDED RETURN FORM CPP FOR YEAR OF ASSESSMENT 2022

Section 30B of The Petroleum (Income Tax) Act 1967 [PITA 1967] allows taxpayers to make amendment to the tax computation information in the original return forms that has been submitted to the Director General of Inland Revenue. Operational Guideline No. 1 of the year 2020 in respect of Procedure on Submission of Amended Return Form is available at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <https://www.hasil.gov.my> for reference.

I	RULES - A chargeable person which has furnished a return form in accordance with subsection 30(1) PITA 1967, is allowed to make amendment to the return form within a period of six (6) months after the due date specified for furnishing the return form. Tax / Additional tax shall be charged 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'). - An amended return form can be submitted if the amendment involves the following: (a) income under-reported / not reported; (b) over claimed expenses / other claims over claimed; or (c) over claimed capital allowances / incentives / reliefs over claimed. - The amendment using the amended return form 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 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 and the amount of tax / additional tax payable on that chargeable income; (b) specify the amount of tax payable on 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 39A PITA 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) PITA 1967.
V	SUBMISSION OF AMENDED RETURN FORM Ensure that the amended return form and attachments submitted are printed in full as issued by the LHDNM. An amended return form which has been completed and duly signed must be sent to : Lembaga Hasil Dalam Negeri Malaysia Cawangan Industri Khas Blok 8, Tingkat 11 – 13 Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur



LEMBAGA HASIL DALAM NEGERI MALAYSIA
QUALIFYING EXPLORATION EXPENDITURE CLAIMING FORM
UNDER PARAGRAPH 3A FIRST SCHEDULE OF THE PETROLEUM (INCOME TAX) ACT 1967
This form is prescribed under section 82 of the Petroleum (Income Tax) Act 1967

Form
PEL-T
[2013]

YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with Form CPP by the chargeable person claiming the Qualifying Exploration Expenditure under paragraph 3A First Schedule of the Petroleum (Income Tax) Act 1967.
- B. This form shall become part of Form CPP pursuant to section 30 of the Petroleum (Income Tax) Act 1967.
- C. Letter of authority [verified copy of Form PEL-S] from each chargeable person who surrenders must be retained for examination by Lembaga Hasil Dalam Negeri Malaysia.
- D. Use separate forms if the number of the chargeable persons surrendering the Qualifying Exploration Expenditure exceeds the space provided.

1 Particulars Of The Chargeable Person Claiming The Qualifying Exploration Expenditure

1a Name Of Chargeable Person

1b Income Tax No.

C

1c Basis Period From

To

1d Type of currency reported in this form (Indicate 'X')

RM

USD (with approval)

2 Particulars Of The Chargeable Person Surrendering The Qualifying Exploration Expenditure

Income Tax No.	Name Of The Chargeable Person Surrendering	Basis Period		Amount Surrendered (RM)
		From	To	
TOTAL:				

DECLARATION

I

Identification / Passport No.*

* Delete whichever is not relevant

by means of authority vested under section 27 of the Petroleum (Income Tax) Act 1967, hereby declare that this form contains information that is true, complete and correct as required under the Petroleum (Income Tax) Act 1967 and the conditions for the claim of Qualifying Exploration Expenditure under paragraph 3A First Schedule of the same Act have been complied with.

Signature

Date

Designation

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

FOR PERIOD ENDED / YEAR OF ASSESSMENT

- A. This form must be completed and furnished together with Form CPE / CPP by the chargeable person surrendering the Qualifying Exploration Expenditure under paragraph 3A First Schedule of the Petroleum (Income Tax) Act 1967.
- B. This form shall become part of Form CPE / CPP pursuant to section 30A / section 30 of the said Act.
- C. This form is acceptable as a letter of authority if completed and duly signed by the official on behalf of the chargeable person as stated in section 27 of the same Act. Hence, a verified copy of Form PEL-S has to be prepared for each chargeable person who claims.
- D. Use separate forms if the number of the chargeable persons claiming the Qualifying Exploration Expenditure exceeds the space provided.

1 Particulars Of The Chargeable Person Surrendering The Qualifying Exploration Expenditure

1a Name Of Chargeable Person

[illegible]

1b Income Tax No.

C

1c Basis Period

From

Day Month Year

To

Day Month Year

1d Type of currency reported in this form (Indicate 'X')

RM

USD (with approval)

2 Particulars Of The Chargeable Person Claiming The Qualifying Exploration Expenditure

Income Tax No.	Name Of The Chargeable Person Claiming	Basis Period		Amount Claimed (RM)
		From	To	
TOTAL:				

DECLARATION

I

* Delete whichever is not relevant

Signature

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Date _____

Day Month Year

Designation

Item C1 (Attachment)

TAX STATUS OF PARTNERSHIP / SOLE OPERATOR

A No.	B Name of partners / sole operator	C Tax payable	D Instalment paid	E Balance of tax payable OR Tax paid in excess			
				▼ (Indicate 'X' if tax paid in excess)			
1.		.	.				.
2.		.	.				.
3.		.	.				.
4.		.	.				.
5.		.	.				.
6.		.	.				.
7.		.	.				.
8.		.	.				.
9.		.	.				.
10.		.	.				.
TOTAL :		.	.				

INFORMATION ON TRANSACTIONS BETWEEN RELATED COMPANIES

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

1	Name of partner / sole operator* (delete whichever is not relevant)			
2	Income tax no.	C		
3	Principal activity			
4	Business code			
5	Ultimate holding company:			
5a	Name			
5b	Country of residence			(Use country code)
6	Immediate holding company :			
6a	Name			
6b	Country of residence			(Use country code)
7	Transfer Pricing Documentation prepared		1 = Yes 2 = No	
8	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)
8a	Sales				
8b	Purchases				
8c	Other income				
8d	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
8e	Management fees including fees / charges for financial, administrative, marketing and training services				
8f	Research and development				
8g	Advertisement, marketing and promotion (AMP)				
8h	Tangible assets				
8i	Rent / lease of assets				
8j	Loans to related entity				
8k	Loans from related entity				
8l	Interest to related entity				
8m	Interest from related entity				
8n	Guarantee fee				
8o	Cost Contribution Arrangement (CCA) amount				
8p	Others not specified above:				

FINANCIAL PARTICULARS OF CHARGEABLE PERSON

1	Business code		
1A	Type of business activity		
SALES REVENUE:			FIXED ASSETS:
2	Crude oil	.00	40 Platform .00
3	Less: Export duty	.00	41 Motor vehicles .00
4	Gas	.00	42 Plant and machinery .00
5	Condensate	.00	43 Land and buildings .00
6	Others	.00	44 Other fixed assets .00
7	Total [(2 - 3) + 4 + 5 + 6]	.00	45 Total Fixed Assets (40 to 44) .00
COST OF PRODUCTION:			46 Total cost of fixed assets acquired in the basis period .00
8	Purchases	.00	47 Investments .00
9	Operational expenses	.00	CURRENT ASSETS:
10	Development expenses	.00	48 Trade debtors .00
11	Geological and geophysical expenses	.00	49 Sundry debtors .00
12	Other cost of production	.00	50 Stock .00
13	Total Cost Of Production (8 to 12)	.00	51 Cash in hand and cash at bank .00
			▲ (Enter 'X' if value is negative)
14	GROSS PROFIT / LOSS (7 - 13)	.00	52 Other current assets .00
▲ (Enter 'X' if value is negative)			53 Total Current Assets (48 to 52) .00
15	Other business income	.00	54 TOTAL ASSETS (45 + 47 + 53) .00
16	Non-taxable profits	.00	
EXPENDITURES:			CURRENT LIABILITIES:
17	Research cess	.00	55 Loans and overdrafts .00
18	Abandonment cess	.00	56 Trade creditors .00
19	Supplemental payment	.00	57 Sundry creditors .00
20	Depreciation	.00	58 Other current liabilities .00
21	Payment for professional, technical, management and legal fees	.00	59 Total Current Liabilities (55 to 58) .00
22	Technical fee payments to non-resident recipients	.00	60 Long-term liabilities .00
23	Contract payments	.00	61 TOTAL LIABILITIES (59 + 60) .00
24	Interest	.00	SHAREHOLDERS' EQUITY:
25	Salaries and wages	.00	62 Paid-up capital .00
26	Cost of employee stock options	.00	63 Profit and loss appropriation account .00
27	Royalties	.00	▲ (Enter 'X' if value is negative)
28	Rental / lease	.00	64 Reserve account .00
29	Maintenance and repairs	.00	▲ (Enter 'X' if value is negative)
30	Research and development	.00	65 TOTAL EQUITY (62 to 64) .00
31	Promotion and advertisement	.00	▲ (Enter 'X' if value is negative)
32	Travelling and accommodation	.00	66 TOTAL LIABILITIES AND EQUITY (61 + 65) .00
33	Other expenditure	.00	▲ (Enter 'X' if value is negative)
34	Total Expenditure (17 to 33)	.00	
35	NET PROFIT / LOSS	.00	
▲ (Enter 'X' if value is negative)			
36	Difference in crude oil lifting	.00	
▲ (Enter 'X' if value is negative)			
37	Intangible Drilling Cost (IDC)	.00	
38	Qualifying allowance under First Schedule	.00	
39	Non-allowable expenses	.00	

MADE PAYMENTS TO LABUAN ENTITY(IES)			
No.	Type of Payment*	Payment to Related Entity(ties) (Enter: 1 = Yes 2 = No)	Amount (RM)
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS ((i) to (vi))			

* Type of Payment:

- Interest payment
- Lease rental
- Other payments