SAMPLE

PETROLEUM RETURN FORM UNDER SECTION 30A OF THE PETROLEUM (INCOME TAX) ACT 1967 FOR YEAR 2024

IMPORTANT REMINDER

1) Due date to furnish return form : **7 months from the close of accounting period.**
2) This sample form is provided for reference and learning purpose.
3) This sample form CANNOT be used for the purpose of submission to Inland Revenue Board of Malaysia (IRBM).
4) In accordance with the Petroleum (Income Tax) Act 1967 [PITA 1967], form CPP is a statement under section 30A PITA 1967.
5) In accordance with the provision of PITA 1967, a chargeable person shall:
   a) furnish a return on an electronic medium or by way of electronic transmission [subsection 30(1A)] with effect from the Year of Assessment 2023; and
   b) furnish correct particulars in the return form [paragraph 30A(1)(b)].
6) Submission through e-Filing (e-CPE) can be made via https://mytax.hasil.gov.my
7) Failure to submit the return form on or before the submission due date may be convicted of an offense under subsection 51(1) APCP 1967.
8) Pursuant to section 37 of PITA 1967, a change of address must be furnished to IRBM within 3 months of the change. Notification can be made using Form CP600B (Change of Address Notification Form) which can be obtained at the IRBM Official Portal, https://www.hasil.gov.my.
9) For further information, please contact HASiL Contact Centre: 03-89111000 (Local) / 603-89111000 (Overseas)

INLAND REVENUE BOARD OF MALAYSIA
PETROLEUM RETURN FORM UNDER SECTION 30A
OF THE PETROLEUM (INCOME TAX) ACT 1967

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

Form **CPE**

TAHUN **2024**

CP133(CPE) [Pin. 2024]

BASIC PARTICULARS

FOR THE PERIOD ENDING [ ][ ] - [ ][ ] - [ ][ ][ ][ ] (dd/mm/yyyy)

1	Name of chargeable person		
2	Tax Identification No. (TIN)	PP	3 Date of commencement of exploration (dd/mm/yyyy)
4	Type of operation	1 = Partnership 2 = Sole Contractor	5 Record-keeping 1 = Yes 2 = No
6	Area of operation	1 = Sabah 2 = Sarawak 3 = Peninsular Malaysia 4 = Others	
7	Accounting period	from (dd/mm/yyyy)	to (dd/mm/yyyy)
8	Has made gross payments to non-residents in the accounting period which are subject to withholding tax under paragraph 18(1)(h)	1 = Yes 2 = No	
9	Surender qualifying exploration expenditure under the provisions of paragraph 3A of First Schedule [if 'Yes', Submit Form PEL-S]	1 = Yes 2 = No	
10	Type of currency reported in this form	1 = RM 2 = USD (with approval)	

PART A: QUALIFYING EXPENDITURE

			RM / USD	Sen
A1	**Qualifying exploration expenditure under First Schedule**		(Enter 'X', if value is negative)	
A1a	Amount brought forward	A1a		.00
A1b	Amount of the adjustment	A1b		.00
A1c	Actual amount brought forward (A1a + A1b)	A1c		.00
A1d	Current year amount	A1d		.00
A1e	Total (A1c + A1d)	A1e		.00
A1f	Amount surrendered [Submit Form PEL-S]	A1f		.00
A1g	Balance carried forward (A1e – A1f)	A1g		.00
A2	**Qualifying Capital Expenditure under Second Schedule**		(Enter 'X', if value is negative)	
A2a	Amount brought forward	A2a		.00
A2b	Amount of the adjustment	A2b		.00
A2c	Actual amount brought forward (A2a + A2b)	A2c		.00
A2d	Current year amount	A2d		.00
A2e	Total carried forward (A2c + A2d)	A2e		.00

Name : .... Tax Identification No. (TIN) PP……...

....

PART B: PARTICULARS OF CHARGEABLE PERSON (PARTICULARS OF MAIN CONTRACTOR)

B1 Name				
B2 Correspondence address				
	Postcode		Town	
	State		Country	
B3 Address of business premise				
	Postcode		Town	
	State		Country	
B4 Address where business record are kept				
	Postcode		Town	
	State		Country	

B5 Telephone no.		B6 E-mail	
B7 Particulars of directors / managers (Fill in the required appendix)		B8 Particular of partners / sole contractor-(Fill in the required appendix)	
B9 Information on transactions between related companies (Fill in the required appendix)		B10 Financial particulars of chargeable persons (Fill in the required appendix)	

B11 Made payments to Labuan entity(ies)		1 = Yes 2 = No (If 'Yes', fill in the required appendix)

PART C: OTHER PARTICULARS

C1	Withholding Tax Information		
C1a	Made payments to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F, Income Tax Act 1967		1 = Yes 2 = No
C2	Transfer of assets, surrender the block(s) or exploration fields to PETRONAS / Malaysia -Thailand Joint Authority (MTJA)		
C2a	Transfer of assets to PETRONAS / MTJA		1 = Yes 2 = No
C2b	Surrender the block(s) or exploration fields to PETRONAS / MTJA		1 = Yes 2 = No

PART D: PARTICULARS OF AUDITOR

D1 Name of firm				
D2 Address of firm				
	Postcode		Town	
	State		Country	
D3 Tax Identification No. (TIN) of firm			D4 E-mail of firm	
D5 Telephone no. of firm				

PART E: PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

E1 Name of tax agent				
E2 Tax agent's approval no.	_ _ / _ _ _ _ _ _ / _ _ / _ _ _ _			
E3 Name of firm				
E4 Address of firm				
	Postcode		Town	
	State			

E5 Tax Identification No. (TIN) of firm		E8 Signature of tax agent	
E6 Telephone no. of firm			
E7 E-mail of firm		E9 Date of Signature (dd/mm/yyyy)	

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 exploration expenditure of the chargeable person as required under the same Act.

Designation: ______________________ Signature: ______________

Date: ____________ (dd/mm/yyyy)

INLAND REVENUE BOARD OF MALAYSIA

QUALIFYING EXPLORATION EXPENDITURE SURRENDERING FORM BY THE CHARGEABLE PERSON 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-S

[Pin. 2024]

FOR PERIOD ENDED / PERIOD 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

1b Tax Identification No. (TIN) **PP**

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

Tax Identification No. (TIN)	Name Of The Chargeable Person Claiming	Basis Period		Amount Claimed
		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 surrender of Qualifying Exploration Expenditure under paragraph 3A First Schedule of the same Act have been complied with.

Signature

Date – – (Day Month Year)

Designation

PARTICULARS OF DIRECTORS / MANAGERS

Director / Manager 1

1a Name			
1b Identification / passport no.		1c Citizenship	
1d Designation			
1e Residential address			
Postcode		Town	
State		Country	
1f Telephone no.		1g E-mail	

Director / Manager 2

2a Name			
2b Identification / passport no		2c Citizenship	
2d Designation			
2e Residential address			
Postcode		Town	
State		Country	
2f Telephone no.		2g E-mail	

Director / Manager 3

3a Name			
3b Identification / passport no.		3c Citizenship	
3d Designation			
3e Residential address			
Postcode		Town	
State		Country	
3f Telephone no.		3g E-mail	

Director / Manager 4

4a Name			
4b Identification / passport no.		4c Citizenship	
4d Designation			
4e Residential address			
Postcode		Town	
State		Country	
4f Telephone no.		4g E-mail	

* cut the irrelevant

Item B8 (Attachment)

PARTICULARS OF PARTNERS / SOLE ~~OPERATOR~~CONTRACTOR

Note: 1. For partnership, submit additional attachment(s) if the number of partners is more than four (4).

1	Number of partners		B2 Change of partners occurs during the accounting period		1 = Yes 2 = No

Partner 1 / Sole Contractor
For Sole Contractor, ignore columns 3a and 3b.

3a Partner status		1 = Existing 2 = New (if '2', complete item 3b)	3b Date of appointment in partnership (dd/mm/yyyy)	
3c Name				
3d Company registration no.			3e Tax Identification No. (TIN)	C
3f Address				
	Postcode		Town	
	State		Country	
3g Telephone no.			3h E-mail	
3j Contiguous blocks		1 = Yes 2 = No	3k Country of origin (Use the country code)	3m Direct shareholding (%) .

Partner 2

4a Partner status		1 = Existing 2 = New (if '2', complete item 4b)	4b Date of appointment in partnership (dd/mm/yyyy)	
4c Name				
4d Company registration no.			4e Tax Identification No. (TIN)	C
4f Address				
	Postcode		Town	
	State		Country	
4g Telephone no.			4h E-mail	
4j Contiguous blocks		1 = Yes 2 = No	4k Country of origin (Use the country code)	4m Direct shareholding (%) .

Partner 3

5a Partner status		1 = Existing 2 = New (if '2', complete item 5b)	5b Date of appointment in partnership (dd/mm/yyyy)	
5c Name				
5d Company registration no.			5e Tax Identification No. (TIN)	C
5f Address				
	Postcode		Town	
	State		Country	
5g Telephone no.			5h E-mail	
5j Contiguous blocks		1 = Yes 2 = No	5k Country of origin (Use the country code)	5m Direct shareholding (%) .

Partner 4

6a Partner status		1 = Existing 2 = New (if '2', complete item 6b)	6b Date of appointment in partnership (dd/mm/yyyy)	
6c Name				
6d Company registration no.			6e Tax Identification No. (TIN)	C
6f Address				
	Postcode		Town	
	State		Country	
6g Telephone no.			6h E-mail	
6j Contiguous blocks		1 = Yes 2 = No	6k Country of origin (Use the country code)	6m Direct shareholding (%) .

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 contractor* (delete whichever is not relevant)	
2	Tax Identification No. (TIN)	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

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets	Purchases / Expenditure / Liabilities	Sales / Revenue / Assets	Purchases / Expenditure / Liabilities
8a	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
8b	Management fees including fees / charges for financial, administrative and training services				
8c	Research and development				
8d	Tangible assets				
8e	Rent / lease of assets				
8f	Loans to related entity				
8g	Loans from related entity				
8h	Interest to related entity				
8j	Interest from related entity				
8k	Guarantee fee				
8m	Cost Contribution Arangement (CCA) amount				
8n	Others not specified above				

FINANCIAL PARTICULARS OF CHARGEABLE PERSON

1	Business code	
1A	Type of business activity	

STATEMENT OF PROFIT OR LOSS

COST OF PRODUCTION:

(Enter 'X' if value is negative)

2	Operating expenses			.00
3	Development expenses			.00
4	Geological and geophysical expenses			.00
5	Other cost of production			.00
6	Total Cost of Production (2 to 5)			.00

PERBELANJAAN:

(Enter 'X' if value is negative)

7	Depreciation			.00
8	Payment for professional, technical, management and legal fees			.00
9	Technical fee payments to non-resident recipients			.00
10	Contract payments			.00
11	Interest			.00
12	Salaries and wages			.00
13	Cost of employee stock options			.00
14	Royalties			.00
15	Rental / lease			.00
16	Maintenance and repairs			.00
17	Research and development			.00
18	Promotion and advertisement			.00
19	Travelling and accommodation			.00
20	Other expenditure			.00
21	**Total expenditure** (7 to 20)			.00
22	**TOTAL EXPLORATION EXPENDITURE** (6 + 21)			.00

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

* Type of Payment:

- Interest payment
- Lease rental
- Other payments