LEMBAGA HASIL DALAM NEGERI MALAYSIA
PETROLEUM RETURN FORM UNDER SECTION 30 OF THE PETROLEUM (INCOME TAX) ACT 1967
This form is prescribed under section 82 of the Petroleum (Income Tax) Act 1967

Form **CPP**

YEAR OF ASSESSMENT **2021**

CP133 (CPP) [Pin. 2021]

ISIKAN RUANGAN BERIKUT

Name of chargeable person :

Income tax no. : C

Correspondence address :

Postcode		Town	
State			

FORM CPP 2021

IMPORTANT REMINDER

1) Due date to furnish return form is **within 7 months from the date following the end of the basis period for that year of assessment**
2) **In accordance** with the Petroleum (Income Tax) Act 1967 [PITA 1967], form CPP is:
   - a statement under section 30;
   - an income tax computation pursuant to subsection 30(2); and
   - a deemed notice of assessment under subsection 38(2).
3) Submission through e-Filing (e-CPP) can be made via *https://mytax.hasil.gov.my*.
4) Failure to submit the return form on or before the submission due date shall subject to a penalty under subsection 51 (3) PITA 1967.
5) **Failure to pay the tax or balance of tax payable on or before the submission due date** shall subject to an increase in tax of 10% under subsection 48(4) PITA 1967.
6) Guidelines for completing this form:
   a) complete this return form correctly and clearly. Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
   b) compute your tax based on audited accounts. However, working sheets / appendices used for computation need not be furnished with this return form but must be kept for a period of a seven (7) years after the end of the year in which the return is furnished, for future reference and inspection by Lembaga Hasil Dalam Negeri Malaysia (LHDNM).
   c) pay the tax or balance of tax payable under subsection 48.
7) Method of payment for tax or balance of tax payable:
   a) **ByrHASiL** at the ByrHASiL Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Portal, *https://byrhasil.hasil.gov.my/.*
   b) **Appointed banks** – Information is available at *http://www.hasil.gov.my*.
   c) **Telegraphic transfer to LHDNM account at CIMB Bank Berhad (CIMB)**

   If the payment is made over the bank counter, write down the **name**, **address**, **telephone number**, **income tax number**, **year of assessement**, **payment code '161'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.
8) Pursuant to section 37 of PITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, *http://www.hasil.gov.my.*
9) For futher information, please contact Hasil Care Line:-
   03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

Date received 1	Date received 2

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Form **CPP**

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CP133 (CPP) [Pin. 2021]

BASIC PARTICULARS

1	Name of chargeable person		
2	Income tax no.	C	3 Status of business: 1 = In operation 2 = Dormant
4	Area of operation		1 = Sabah 2 = Sarawak 3 = Peninsular Malaysia 4 = Others
5	Date of first sales / disposal of petroleum	*(dd/mm/yyyy)*	
6	Type of operation		1. Partnership 2 = Sole Operator; 7 Record-keeping: 1 = Yes 2 = No
8	Accounting period	from *(dd/mm/yyyy)*	to *(dd/mm/yyyy)*
9	Are the affairs of the chargeable person managed in Malaysia at any time in the accounting period for the mentioned year of assessment?		1 = Yes 2 = No
10	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
11	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
12	Type of currency reported in this form		1 = RM 2 = USD (with approval)

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) *Restricted to 7% of A6*	A8		.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 artifacts / manuscripts / paintings to the Government or State Government	A9		.00
A10	Gift of money or contribution in kind to the Government / State Goverment 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 (%)		Income Tax	
B2a		.00	38	B2a		.
B2b		.00		B2b		.
B3	**TOTAL INCOME TAX CHARGED** (B2a to B2b)			B3		.
B4	**LESS:** Remission under section 65			B4		.
B5	TAX PAYABLE (B3 – B4)			B5		.

AKUAN

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.

Designation: ____________ Signature: ____________

Date: ____________

PART C: TAX STATUS OF PARTNERSHIP / SOLE OPERATOR

Tax Status of Partnership / Sole Operator

Name of partners / sole operator	C1 Tax payable	C2 Instalment paid	C3 Balance of tax payable OR Tax paid in excess (Indicate 'X' if tax paid in excess)
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
TOTAL :	.	.	

PART D: PARTICULARS RELATED TO TAX COMPUTATION

Deductions For Capital Expenditure On Exploration under First Schedule and Capital Allowances And Charges under Second Schedule

D1 First Schedule - Deductions For Capital Expenditure On Exploration

Enter the amount without *sen*.

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

	Amount Absorbed	Balance Carried Forward
D2 **Second Schedule - Capital Allowances And Charges**	. 00	. 00
D3 Total capital allowance on assets acquired in the basis period		. 00

D4 Claim For Losses

Enter the amount without *sen*.

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

D5 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 E: PARTICULARS OF CHARGEABLE PERSON (PARTICULARS OF MAIN OPERATOR)

E1 Name				
E2 Correspondence address				
	Postcode		Town	
	State			
E3 Address of business premise				
	Postcode		Town	
	State			
E4 Address where business record are kept				
	Postcode		Town	
	State			
E5 Telephone no.		E6 E-mail		

PART F: PARTICULARS OF DIRECTOR / MANAGER

Director / Manager 1		Director / Manager 2	
F1a Name		F2a Name	
F1b Identification/passport no.*		F2b Identification/passport no.*	
F1c Country of residence		F2c Country of residence	
F1d Designation		F2d Designation	
F1e Residential address		F2e Residential address	
Postcode	Town	Postcode	Town
State		State	
F1f Telephone no.		F2f Telephone no.	
F1g E-mail		F2g E-mail	

Pengarah / Pengurus 3	
F3a Name	
F3b Identification/passport no.*	
F3c Country of residence	
F3d Designation	
F3e Residential address	
Postcode	Town
State	
F3f Telephone no.	
F3g E-mail	

PART G: PARTICULARS OF PARTNERS / SOLE OPERATOR

Note: 1. For Sole Operator, complete all particulars in Partnership 1 / Sole Operator section. Items G3a dan G3b can be ignored.
2. For partnership, submit additional attachment(s) if the number of partners is more than four (4).

G1 Number of partners [ ] G2 Change of partners occurs during the accounting period [ ] 1 = Yes 2 = No

Partner 1 / Sole Operator		Partner 2	
G3a Partner status	1 = Existing 2 = New *(If '2', complete item G3b)*	G4a Partner status	1 = Existing 2 = New *(If '2', complete item G4b)*
G3b Date of appointment in partnership *(dd/mm/yyyy)*		G4b Date of appointment in partnership *(dd/mm/yyyy)*	
G3c Name		G4c Name	
G3d Company registration no.		G4d Company registration no.	
G3e Income tax no.		G4e Income tax no.	
G3f Address		G4f Address	
Postcode	Town	Postcode	Town
State		State	
G3g Telephone no.	G3h E-mail	G4g Telephone no.	G4h E-mail
G3i Contiguous blocks	1 = Yes 2 = No	G4i Contiguous blocks	1 = Yes 2 = No
G3j Country of origin *(Use the country code)*		G4j Country of origin *(Use the country code)*	
G3k Direct shareholding (%)	.	G4k Direct shareholding (%)	.
G3l Name of bank*		G4l Name of bank*	
G3m Bank account no.*		G4m Bank account no.*	
G3n Bank identification no.*		G4n Bank identification no.*	

Partner 3		Partner 4	
G5a Partner status	1 = Existing 2 = New *(If '2', complete item G5b)*	G6a Partner status	1 = Existing 2 = New *(If '2', complete item G6b)*
G5b Date of appointment in partnership *(dd/mm/yyyy)*		G6b Date of appointment in partnership *(dd/mm/yyyy)*	
G5c Name		G6c Name	
G5d Company registration no.		G6d Company registration no.	
G5e Income tax no.		G6e Income tax no.	
G5f Address		G6f Address	
Postcode	Town	Postcode	Town
State		State	
G5g Telephone no.	G5h E-mail	G6g Telephone no.	G6h E-mail
G5i Contiguous blocks	1 = Yes 2 = No	G6i Contiguous blocks	1 = Yes 2 = No
G5j Country of origin *(Use the country code)*		G6j Country of origin *(Use the country code)*	
G5k Direct shareholding (%)	.	G6k Direct shareholding (%)	.
G5l Name of bank*		G6l Name of bank*	
G5m Bank account no.*		G6m Bank account no.*	
G5n Bank identification no.*		G6n Bank identification no.*	

** Note : Enter the name of the bank, bank account no. and bank identification no. for the purpose of electronic income tax refund*

PART H: INFORMATION ON RELATED TRANSACTIONS

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.

H1	Name of partner / sole operator* *(delete whichever is not relevant)*	
H2	Income tax no.	C
H3	Principal activity	
H4	Business code	
H5	Ultimate holding company:	
H5a	Name	
H5b	Country of residence	*(Use country code)*
H6	Immediate holding company :	
H6a	Name	
H6b	Country of residence	*(Use country code)*
H7	Transfer Pricing Documentation prepared	1 = Yes 2 = No
H8	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)
H8a	Sales				
H8b	Purchases				
H8c	Other income				
H8d	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
H8e	Management fees including fees / charges for financial, administrative, marketing and training services				
H8f	Research and development				
H8g	Advertisement, marketing and promotion (AMP)				
H8h	Tangible assets				
H8i	Rent / lease of assets				
H8j	Loans to related entity				
H8k	Loans from related entity				
H8l	Interest to related entity				
H8m	Interest from related entity				
H8n	Guarantee fee				
H8o	Cost Contribution Arangement (CCA) amount				
H8p	Others not specified above				

Name : ....

....

Income Tax No. : **C**..

PART J: FINANCIAL PARTICULARS OF CHARGEABLE PERSON

J1	Business code	
J1A	Type of business activity	

SALES REVENUE:				**FIXED ASSETS:**		
J2	Crude oil	.00		J40	Platform	.00
J3	**Less**: Export duty	.00		J41	Motor vehicles	.00
J4	Gas	.00		J42	Plant and machinery	.00
J5	Condensate	.00		J43	Land and buildings	.00
J6	Others	.00		J44	Other fixed assets	.00
J7	**Total** [(J2 - J3) + J4 + J5 + J6]	.00		J45	**Total Fixed Assets** (J40 to J44)	.00
COST OF PRODUCTION:				J46	Total cost of fixed assets acquired in the basis period	.00
J8	Purchases	.00		J47	Investments	.00
J9	Operational expenses	.00		**CURRENT ASSETS:**		
J10	Development expenses	.00		J48	Trade debtors	.00
J11	Geological and geophysical expenses	.00		J49	Sundry debtors	.00
J12	Other cost of production	.00		J50	Stock	.00
J13	**Total Cost Of Production** (J8 to J12)	.00		J51	Cash in hand and cash at bank	.00
					(Enter 'X' if value is negative)	
J14	**GROSS PROFIT / LOSS** (J7 – J13)	.00		J52	Other current assets	.00
	(Enter 'X' if value is negative)			J53	**Total Current Assets** (J48 to J52)	.00
J15	Other business income	.00		J54	**TOTAL ASSETS** (J45 + J47 + J53)	.00
J16	Non-taxable profits	.00				
EXPENDITURES:				**CURRENT LIABILITIES:**		
J17	Research cess	.00		J55	Loans and overdrafts	.00
J18	Abandonment cess	.00		J56	Trade creditors	.00
J19	Supplemental payment	.00		J57	Sundry creditors	.00
J20	Depreciation	.00		J58	Other current liabilities	.00
J21	Payment for professional, technical, management and legal fees	.00		J59	**Total Current Liabilities** (J55 to J58)	.00
J22	Technical fee payments to non-resident recipients	.00		J60	Long-term liabilities	.00
J23	Contract payments	.00		J61	**TOTAL LIABILITIES** (J59 + J60)	.00
J24	Interest	.00		**SHAREHOLDERS' EQUITY:**		
J25	Salaries and wages	.00		J62	Paid-up capital	.00
J26	Cost of employee stock options	.00		J63	Profit and loss appropriation account	.00
J27	Royalties	.00			*(Enter 'X' if value is negative)*	
J28	Rental / lease	.00		J64	Reserve account	.00
J29	Maintenance and repairs	.00			*(Enter 'X' if value is negative)*	
J30	Research and development	.00		J65	**TOTAL EQUITY** (J62 to J64)	.00
J31	Promotion and advertisement	.00			*(Enter 'X' if value is negative)*	
J32	Travelling and accommodation	.00		J66	**TOTAL LIABILITIES AND EQUITY** (J61 + J65)	.00
J33	Other expenditure	.00			*(Enter 'X' if value is negative)*	
J34	**Total Expenditure** (J17 to J33)	.00				
J35	**NET PROFIT / LOSS**	.00				
	(Enter 'X' if value is negative)					
J36	Difference in crude oil lifting	.00				
	(Enter 'X' if value is negative)					
J37	Intangible Drilling Cost (IDC)	.00				
J38	Qualifying allowance under First Schedule	.00				
J39	Non-allowable expenses	.00				

PART K: OTHER PARTICULARS

K1 Chargeable income of preceeding year not declared (if any)

	Type of Income	Year of Assessment	Amount
K1a			. 00
K1b			. 00
K1c			. 00

K2 Withholding Tax Information

K2a 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

K3 Transfer of assets, surrender the block(s) or exploration fields to PETRONAS / *Malaysia -Thailand Joint Authority* (MTJA)

K3a Transfer of assets to PETRONAS / MTJA ☐ 1 = Yes 2 = No

K3b Surrender the block(s) or exploration fields to PETRONAS / MTJA ☐ 1 = Yes 2 = No

PART L: PARTICULARS OF AUDITOR

L1	Name of firm			
L2	Address of firm			
		Postcode		Town
		State		
L3	Business registration no.		L4 E-mail	
L5	Telephone no.			

PART M: PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

M1	Name of firm			
M2	Address of firm			
		Postcode		Town
		State		
M3	Business registration no.		M4 Tax agent's approval no.	
M5	E-mail		M7 Signature	
M6	Telephone no.			