



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 YEAR OF ASSESSMENT

CPP 2022

CP133 (CPP) [Pin. 2022]

COMPLETE THE FOLLOWING ITEMS

Name of chargeable person :

Income tax no. : **C**

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Correspondence address :

Postcode		Town	
State			

FORM CPP 2022

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 <https://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 assessment, 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, <https://www.hasil.gov.my>.
- 9) For further information, please contact Hasil Care Line:-
03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

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Date received 1

Date received 2



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Form
CPP

YEAR OF ASSESSMENT

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BASIC PARTICULARS				
1	Name of chargeable person			
2	Income tax no.	C	3	Status of business
4	Area of operation	1 = Sabah 2 = Sarawak 3 = Peninsular Malaysia 4 = Others	1 = In operation 2 = Dormant	
5	Date of first sales / disposal of petroleum	(dd/mm/yyyy)		
6	Type of operation	1. Partnership 2 = Sole Operator	7	Record-keeping
8	Accounting period	from (dd/mm/yyyy) to (dd/mm/yyyy)	1 = Yes 2 = No	
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	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 artifacts / 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	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	.	

Name :

Income Tax No. :

C.....

PART C: PARTICULARS RELATED TO TAX COMPUTATION**C1 Tax Status of Partnership / Sole Operator (Fill in the required appendix)****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**

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****C3 Second Schedule - Capital Allowances And Charges**

. 00

. 00

C4 Total capital allowance on assets acquired in the basis period

. 00

C5 Claim For Losses

Enter the amount without sen.

BUSINESS LOSSES

(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 CHARGEABLE PERSON (PARTICULARS OF MAIN OPERATOR)

D1 Name				
D2 Correspondence address				
	Postcode		Town	
	State			
D3 Address of business premise				
	Postcode		Town	
	State			
D4 Address where business record are kept				
	Postcode		Town	
	State			
D5 Telephone no.			D6 E-mail	
D7 Particulars of directors / managers (Fill in the required appendix)			D8 Particular of partners / sole operator (Fill in the required appendix)	
D9 Information on transactions between related companies (Fill in the required appendix)			D10 Financial particulars of chargeable persons (Fill in the required appendix)	
D11 Made payments to Labuan entity(ies)			☐ 1 = Yes 2 = No (If 'Yes', fill in the required appendix)	

PART E: OTHER PARTICULARS**E1 Chargeable income of preceeding year not declared (if any)**

Type of Income	Year of Assessment	Amount
E1a		. 00
E1b		. 00
E1c		. 00

E2 Withholding Tax Information
E2a 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
E3 Transfer of assets, surrender the block(s) or exploration fields to PETRONAS / Malaysia -Thailand Joint Authority (MTJA)**E3a** Transfer of assets to PETRONAS / MTJA
☐ 1 = Yes 2 = No
E3b Surrender the block(s) or exploration fields to PETRONAS / MTJA
☐ 1 = Yes 2 = No

Name :

Income Tax No. :

C.....

PART F:		PARTICULARS OF AUDITOR	
F1	Name of firm		
F2	Address of firm		
		Postcode	Town
		State	
F3	Income tax no. of firm	F4	Telephone no. of firm
F5	E-mail of firm		

PART G:		PARTICULARS OF THE TAX AGENT AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM	
G1	Name of tax agent		
G2	Tax agent's approval no.		
G3	Name of firm		
G4	Address of firm		
		Postcode	Town
		State	
G5	Income tax no. of firm	G8	Signature of tax agent
G6	Telephone no. of firm		
G7	E-mail of firm	G9	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 petroleum income tax of the chargeable person as required under the same Act.	
Designation:	Signature:
Date:	



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

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 :			.		.			

PARTICULARS OF DIRECTORS/ MANAGERS

Director / Manager 1

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

Director / Manager 2

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

Director / Manager 3

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

Director / Manager 4

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

* cut the irrelevant

PARTICULARS OF PARTNERS / SOLE OPERATOR

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

1	Number of partners		2	Change of partners occurs during the accounting period		1 = Yes 2 = No
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Partner 1 / Sole Operator

For Sole Operator, ignore columns 3a and 3b.

3a	Partner status	1 = Existing 2 = New (if '2', complete item D3b)			3b	Date of appointment in partnership	(dd/mm/yyyy)	
3c	Name							
3d	Company registration no.				3e	Income tax no.		
3f	Address							
		Postcode			Town			
		State						
3g	Telephone no.				3h	E-mail		
3k	Contiguous blocks	1 = Yes 2 = No	3j	Country of origin (Use the country code)			3m	Direct shareholding (%)
3n	Name of bank *				3p	Bank account no. *		
3q	Bank identification no. *							

Partner 2

4a	Partner status	1 = Existing 2 = New (if '2', complete item D4b)			4b	Date of appointment in partnership	(dd/mm/yyyy)	
4c	Name							
4d	Company registration no.				4e	Income tax no.		
4f	Address							
		Postcode			Town			
		State						
4g	Telephone no.				4h	E-mail		
4k	Contiguous blocks	1 = Yes 2 = No	4j	Country of origin (Use the country code)			4m	Direct shareholding (%)
4n	Name of bank *				4p	Bank account no. *		
4q	Bank identification no. *							

Partner 3

5a	Partner status	1 = Existing 2 = New (if '2', complete item D5b)			5b	Date of appointment in partnership	(dd/mm/yyyy)	
5c	Name							
5d	Company registration no.				5e	Income tax no.		
5f	Address							
		Postcode			Town			
		State						
5g	Telephone no.				5h	E-mail		
5k	Contiguous blocks	1 = Yes 2 = No	5j	Country of origin (Use the country code)			5m	Direct shareholding (%)
5n	Name of bank *				5p	Bank account no. *		
5q	Bank identification no. *							

Partner 4

6a	Partner status	1 = Existing 2 = New (if '2', complete item D6b)			6b	Date of appointment in partnership	(dd/mm/yyyy)	
6c	Name							
6d	Company registration no.				6e	Income tax no.		
6f	Address							
		Postcode			Town			
		State						
6g	Telephone no.				6h	E-mail		
6k	Contiguous blocks	1 = Yes 2 = No	6j	Country of origin (Use the country code)			6m	Direct shareholding (%)
6n	Name of bank *				6p	Bank account no. *		
6q	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

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