



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

IMPORTANT REMINDER

- 1) Due date to furnish return form and pay the tax or balance of tax payable: **7 months from the date following the end of the basis period for that year of assessment**
- 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 30;
 - an income tax computation pursuant to subsection 30(2); and
 - a deemed notice of assessment under subsection 38(2).
- 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;
 - b) declare its income in the return form based on financial statements made in accordance with any written law [subsection 30(3)]; and
 - c) furnish correct particulars in the return form [paragraph 30(2)(b)].
- 6) Submission through e-Filing (e-CPP) can be made via <https://mytax.hasil.gov.my>.
- 7) Failure to submit the return form on or before the submission due date shall subject to a penalty under subsection 51(3) PITA 1967.
- 8) **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.
 - a) Payment by Bill Number
 - i. Effective 1 January 2023, Bill Number will be the mandatory reference number for payment of tax or balance of tax payable. Bill Number can be obtained as follows:
 - e-Filing acknowledgement receipt for submission via e-Filing.
 - Printed on notice of assessment and letter of demands from IRBM
 - ii. Payment using Bill Number can be made as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - Appointed commercial banks by IRBM – Information is available at <https://www.hasil.gov.my>
 - Pos Malaysia Berhad counter
 - iii. For payment purposes, please make sure the correct bill number is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
 - b) Payment by **Tax Identification No. (TIN)**
 - i. During the transition period, payment by **TIN** is still available as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>
 - Appointed commercial banks by IRBM – Information is available at <https://www.hasil.gov.my>
 - Pos Malaysia Berhad counter
 - ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, TIN, year of assessment, payment code 086** and **number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter.
- 9) 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>.
- 10) For further information, please contact HASiL Contact Centre: 03-89111000 (Local) / 603-89111000 (Overseas)



INLAND REVENUE BOARD OF 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

2024

CP133 (CPP) [Pin. 2024]

BASIC PARTICULARS				
1	Name of chargeable person			
2	Tax Identification No. (TIN)	PP		3 Status of operation
4	Area of operation	1 = Sabah	2 = Sarawak	3 = Peninsular Malaysia
5	Date of first sales / disposal of petroleum	(dd/mm/yyyy)		4 = Others
6	Type of operation	1. Partnership	2 = Sole Contractor	7 Record-keeping
8	Basis period	from (dd/mm/yyyy)		1 = Yes 2 = No
9	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
10	Qualifying expenditure claimed under paragraph 3A First Schedule [Submit Form PEL-T]			1 = Yes 2 = No
11	Type of currency reported in this form			1 = RM 2 = USD (with approval)

PART A:	STATUTORY INCOME AND CHARGEABLE INCOME	RM / USD	Sen
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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		A4	.00
A5	LESS: Infrastructure allowance	A5	.00
A6	Assessable income (A4 – A5)	A6	.00

LESS: Approval 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
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B1	CHARGEABLE INCOME [from A13]		
B1		B1	.00
B2	Apportionment of Chargeable Income		
B2a	.00	Rate (%)	Income Tax
B2a	.00	38	B2a
B2b	.00		B2b
B3	TOTAL INCOME TAX CHARGED (B2a to B2b)		
B3		B3	.
B4	LESS: Remission under section 65		
B4		B4	.
B5	TAX PAYABLE (B3 – B4)		
B5		B5	.

Name :

Tax Identification No. (TIN) PP.....

PART C: PARTICULARS RELATED TO TAX COMPUTATION

C1 Tax Status of Partnership / Sole Contractor (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) 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

	Incentive Code	Approval Period (if relevant)		Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
		Start Date	End Date				
i							
ii							
iii							
...							

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

D1 Name								
D2 Correspondence address								
	Postcode		Town					
	State		Country					
D3 Address of business premise								
	Postcode		Town					
	State		Country					
D4 Address where business record are kept								
	Postcode		Town					
	State		Country					
D5 Telephone no.				D6 E-mail				
D7 Particulars of directors / managers (Fill in the required appendix)				D8 Particular of partners / sole contractor (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		
E1b		
E1c		

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 :

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

PART F: PARTICULARS OF AUDITOR

F1	Name of firm			
F2	Address of firm			
	Postcode		Town	
	State		Country	
F3	Tax Identification No. (TIN) of firm			F4 E-mail of firm
F5	Telephone no. 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	Tax Identification No. (TIN) 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)	
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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:		(dd/mm/yyyy)	

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 Inland Revenue Board of 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

[illegible]**1b** Tax Identification No. (TIN)

A blank coordinate grid with x and y axes ranging from 0 to 10. The grid is composed of 11 vertical lines and 11 horizontal lines, creating a 10x10 array of squares. The x-axis is labeled from 0 to 10 at the bottom, and the y-axis is labeled from 0 to 10 on the left side.

1c Basis Period

From

Day	Month	Year
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To

Day Month Year

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

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

DECLARATION

I

[illegible]

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

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Date _____

Day Month Year

Designation

[illegible]

Item C1 (Attachment)

TAX STATUS OF PARTNERSHIP / SOLE CONTRACTOR

A No.	B Name of Partners / Sole Contractor	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 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

PARTICULARS OF PARTNERS / SOLE CONTRACTOR

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**Partner 1 / Sole Contractor**

For Sole Contractor, 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 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 (%)	.
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 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 (%)	.
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 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 (%)	.
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 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 (%)	.
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 re fund

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

Item	Transaction Type	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets	Purchases / Expenditure / Liabilities	Sales / Revenue / Assets	Purchases / Expenditure / Liabilities
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				
8j	Rent / lease of assets				
8k	Loans to related entity				
8m	Loans from related entity				
8n	Interest to related entity				
8p	Interest from related entity				
8q	Guarantee fee				
8r	Cost Contribution Arrangement (CCA) amount				
8s	Others not specified above:				

FINANCIAL PARTICULARS OF CHARGEABLE PERSON

1	Business code		
1A	Type of business activity		

STATEMENT OF PROFIT OR LOSS

SALES REVENUE:			EXPENDITURES:		
2	Crude oil	.00	17	Research cess	.00
3	Less: Export duty	.00	18	Abandonment cess	.00
4	Gas	.00	19	Supplemental payment	.00
5	Condensate	.00	20	Depreciation	.00
6	Others	.00	21	Payment for professional, technical, management and legal fees	.00
7	Total [(2 - 3) + 4 + 5 + 6]	.00	22	Technical fee payments to non-resident recipients	.00
COST OF PRODUCTION:			23	Contract payments	.00
8	Purchases	.00	24	Interest	.00
9	Operational expenses	.00	25	Salaries and wages	.00
10	Development expenses	.00	26	Cost of employee stock options	.00
11	Geological and geophysical expenses	.00	27	Royalties	.00
12	Other cost of production	.00	28	Rental / lease	.00
13	Total Cost Of Production (8 to 12)	.00	29	Maintenance and repairs	.00
14	GROSS PROFIT / LOSS (7 - 13)	.00	30	Research and development	.00
▲ (Enter 'X' if value is negative)			31	Promotion and advertisement	.00
15	Other business income	.00	32	Travelling and accommodation	.00
16	Non-taxable profits	.00	33	Other expenditure	.00
			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) 0	Amount
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
TOTAL PAYMENTS ((i) to (vi))			

* Type of Payment:

- Interest payment
- Lease rental
- Other payments