



SELF ASSESSMENT SYSTEM EXPLANATORY NOTES CPP 2024

Petroleum Return Form Under Section 30 of The Petroleum (Income Tax) Act 1967

ADDITION / AMENDMENT		
Item	Subject	Page
6	Type of operation	2
9	Has made gross payments to non-residents in the accounting period which are subject to withholding tax under paragraph 18(1)(h)	2
C1	Tax Status of Partnership / Sole Contractor	6
C6	Incentive claims	8
Part D	Particulars Of Chargeable Person (Particulars Of Main Contractor)	10
D2	Correspondence address	10
D3	Address of business premise	10
D5	Telephone no.	10
D6	E-mail	10
D8	Particular of partners / sole contractor	12
D9	Information on transactions between related companies	12
D10	Financial particulars of chargeable persons	14

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This Explanatory Notes is provided to assist the chargeable person involve in petroleum operations under the Petroleum (Income Tax) Act 1967 (PITA 1967) in completing the Form CPP for Year of Assessment 2024. Please read this notes with care so that the return form and the declarations made therein for Year of Assessment 2024 are true, complete and correct. Petroleum Income Tax Guidelines related to the taxation of petroleum operations can be obtained from the Official Portal of the Inland Revenue Board of Malaysia (IRBM), <https://www.hasil.gov.my> for reference.

All records, documents, and working sheets used in the computation must be kept for a period of seven (7) years after the end of the year in which the return is furnished to the Director General of Inland Revenue (DGIR), for future reference and inspection if required.

Please complete all relevant and leave the item(s) blank if not relevant. Ensure the information entered is CORRECT and COMPLETE. Amounts in Parts B (except for item B1) require the indication of cent. Amounts in other parts need to be indicated in Ringgit Malaysia only.

Example: Chargeable Income (item B1) RM 180,246.65
Tax Payable (item B5) RM 65,927.98

B1 CHARGEABLE INCOME

1 8 0 2 4 6

B5 TAX PAYABLE

6 5 9 2 7 9 8

BASIC PARTICULARS

Item	Subject	Explanation
1.	Name of chargeable person	Name of chargeable person as registered with IRBM.
2.	Tax Identification No. (TIN)	Fill in the Tax Identification Number (TIN) of the company. The implementation of TIN came into effect on 1 January 2022 in accordance with the new provision under section 66A of the Income Tax Act 1967 (ITA 1967). Any taxpayer who has been assigned an income tax number before or on 1 January 2022 is deemed to be a TIN for the taxpayer concerned. For new taxpayers, TIN application can be made or given by DGIR through the manual registration process, e-Daftar or automatic registration. In accordance with the implementation of TIN, the TIN format for company taxpayers will be displayed with the addition of the number '0' at the end of the TIN. Enter the tax identification number of chargeable person. Example: PP 20123456210 PP 2 0 1 2 3 4 5 6 2 1 0
3.	Status of operation	Fill in the status of petroleum operations at the end of the basis period. Fill in '1' if operation is active and still in production period. Fill in '2' If the operation status is dormant where the chargeable person production period has expired / the operations is returned to PETRONAS

4.	Area of operation	Fill in the petroleum operation area according to the petroleum agreement / production sharing contract (PSC) according to the options below: 1. Sabah 2. Sarawak 3. Peninsular Malaysia 4. Others
5.	Date of first sales / disposal of petroleum	Fill in the date of the first petroleum sale / disposal for the petroleum operation
6.	Type of operation	Fill in the type of petroleum operation for chargeable person Fill in "1" if the chargeable person operates as a Partnership / Joint Venture Fill in "2" if the chargeable person operates as a Sole Contractor.
7.	Record-keeping	This refers to sufficient record keeping as required under the provisions of ITA 1967. Fill in '1' in the box provided for 'Yes' if the chargeable person keeps sufficient records as required or fill in '2' if not.
8.	Basis period	Fill in in the basis period of chargeable person. The accounting period ending on any date in a year of assessment is the basis period for that year of assessment. Therefore, income received in the basis period for a year of assessment will be assessed as income for that year of assessment. Refer to section 5 and Petroleum Income Tax Guidelines for guidance on determining the basis period.
9.	Has made gross payments to non-residents in the accounting period which are subject to withholding tax under paragraph 18(1)(h)	Fill in '1' for 'Yes' if the chargeable person makes a payment to a non-resident during the basis period that is subject to withholding tax under paragraph 18(1)(h). Fill in '2' for 'No' if not applicable. Paragraph 18(1)(h) of the PITA 1967 relates to payments of interest, royalties, services, technical advice, assistance, rent or other payments made under any agreement or arrangement for the use of movable property acquired from Malaysia or contractual payments to non-resident contractors.
10.	Qualifying expenditure claimed under paragraph 3A First Schedule	Fill in '1' if claiming qualifying exploration expenditure under this provision and submit the PEL-T Form together with the CPP Form. Fill in '2' if not claiming qualifying exploration expenditure. Note: Where prior to the basis period for the first year of assessment for which a chargeable person under a petroleum agreement is chargeable to tax and that chargeable person incurs qualifying exploration expenditure, there may be deducted from the gross income of another chargeable person in another petroleum agreement in the basis period for a year of assessment of the second-mentioned chargeable person the qualifying exploration expenditure provided that: i) the original parties to the petroleum agreement are the same; and ii) the amount of qualifying exploration expenditure of the first mentioned chargeable person is from an agreement area where chargeable petroleum is not being produced.

		The amount of qualifying exploration expenditure incurred by the first-mentioned chargeable person to be allowed as deduction against the gross income of the second-mentioned chargeable person shall be determined in accordance with the following formula: $\frac{A}{B} \times C$ where <table border="1"> <tr> <td>A</td><td>=</td><td>the gross income of the second-mentioned chargeable person from a petroleum operation;</td></tr> <tr> <td>B</td><td>=</td><td>the total gross income of the second-mentioned chargeable person from petroleum operations</td></tr> <tr> <td>C</td><td>=</td><td>the qualifying exploration expenditure;</td></tr> </table> and in the case where the qualifying exploration expenditure exceeds the amount of gross income of petroleum operations or the gross income in respect of a petroleum operation of the second -mentioned chargeable person, the excess of the expenditure shall be allowed to be deducted from the gross income of that petroleum operations for the subsequent years of assessment of the second-mentioned chargeable person and any excess thereof shall not be used by another chargeable person in another petroleum agreement where the original parties to the petroleum agreement are the same. This provision does not apply to chargeable persons carrying on petroleum operations: i) in the joint development area ii) in the area under any agreement or agreement made by the Government with the government of any territory outside Malaysia for the joint exploration and exploitation of petroleum in the overlapping area referred to in subsection 65B(1).	A	=	the gross income of the second-mentioned chargeable person from a petroleum operation;	B	=	the total gross income of the second-mentioned chargeable person from petroleum operations	C	=	the qualifying exploration expenditure;
A	=	the gross income of the second-mentioned chargeable person from a petroleum operation;									
B	=	the total gross income of the second-mentioned chargeable person from petroleum operations									
C	=	the qualifying exploration expenditure;									
11.	Type of currency reported in this form	Fill in the type of currency used to fill out the reporting in this manifest form: Fill in '1' if the reporting uses RM currency Fill in '2' if approved to report in USD currency									

PART A: STATUTORY INCOME AND CHARGEABLE INCOME

Item	Subject	Explanation
A1	Statutory Income From Marginal Field	A marginal field is a field within the petroleum agreement area that has a potential crude oil reserve not exceeding thirty (30) million barrels of stock tanks or natural gas reserves not exceeding five hundred (500) billion standard cubic feet. chargeable person that conducts petroleum operations in a marginal field is eligible to enjoy certain incentives. Refer to Garis Panduan Tuntutan Insentif Bagi Industri Petroleum Hulu Di Bawah Akta Petroleum (Cukai Pendapatan) 1967 (Pindaan) [available in Malay version only] for guidance on calculating marginal field income.
A1a	Statutory income	The determination of chargeable person statutory income from petroleum operations in a marginal field is as per Part III Chapter 4 PITA 1967 and the Petroleum (Income Tax) (Accelerated Capital Allowance) (Marginal Field) Rules 2013 [P.U.(A)119/2013] read together The Petroleum (Income Tax) (Accelerated Capital Allowance) (Marginal Field) (Amendment) Rules 2014 [P.U.(A) 58/2014]. Refer to Garis Panduan Tuntutan Insentif Bagi Industri Petroleum Hulu Di Bawah Akta Petroleum (Cukai Pendapatan) 1967

		(Pindaan) [available in Malay version only] for guidance on the calculation of statutory income.
A1b	Income exempted	Refer to Garis Panduan Tuntutan Insentif Bagi Industri Petroleum Hulu Di Bawah Akta Petroleum (Cukai Pendapatan) 1967 (Pindaan) [available in Malay version only] for guidance on calculating tax-exempt marginal field income.
A1c	Business losses absorbed	Fill in the carry forward losses of marginal field petroleum operations that can be absorbed in the current year.
A1d	Total	A1a minus A1b minus A1c Fill in '0' if is negative.
A2	Statutory Income From Incentive Field Chargeable person that conducts petroleum operations in respect of an eligible project may claim certain investment allowance incentives. Refer to Garis Panduan Tuntutan Insentif Bagi Industri Petroleum Hulu Di Bawah Akta Petroleum (Cukai Pendapatan) 1967 (Pindaan) [available in Malay version only] for guidance on the calculation of incentive field income.	
A2a	Statutory income	Fill in the statutory income amount Chargeable person statutory income consists of adjusted income less any allowance under the Second Schedule of the PITA 1967 in respect of an eligible project.
A2b	Business losses absorbed	Fill in the carry forward losses of the incentive field petroleum operations that can be absorbed in the current year.
A2c	Investment allowance	Fill in the amount of investment allowance on an eligible project for incentive field petroleum operations that can be claimed for the current year.
A2d	Total	A2a minus A2b minus A2c Fill in '0' if is negative.
A3	Statutory Income From Non-incentive Field Chargeable person income from petroleum operations apart from marginal fields and incentive fields.	
A3a	Statutory income	Fill in the amount of statutory income from operations other than the marginal field and the incentive field.
A3b	Business losses absorbed	Fill in the carry forward losses of petroleum operations other than marginal fields and incentive fields that can be absorbed in the current year.
A3c	Total	A3a minus A3b Fill in '0' if is negative.
A4	Aggregate of Statutory Income	A1d add A2d add A3c
A5	Infrastructure allowance	Chargeable person that incurred qualifying capital expenditure in respect of an qualifying infrastructure asset expenditure.

A6	Assessable income	A4 minus A5	
A7	Gift of money to the Government / State Government / local authority	Gift of money to the Government / State Government / local authority. Subsection 22(1) of PITA 1967.	
A8A	Gift of money to approved institutions / organisations / funds	Gift of money to approved institutions / organisations / funds Subsection 22(1) of PITA 1967	} Restricted to 7% from A6
A8B	Gift of money to any sports activity approved by the Minister of Finance	Gift of money to any sports activity approved by the Minister of Finance Subsection 22(1E) dan proviso, PITA 1967.	
A8C	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance Subsection 22(1F) dan proviso, PITA 1967.	
A9	Gift of artifacts / manuscripts / paintings to the Government or State Government	Gift of artifacts / manuscripts / paintings to the Government or State Government Based on the value determined by the Department of Museums Malaysia the National Archives. Subsection 22(1A), PITA 1967.	
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	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 Subsection 22(1B), PITA 1967.	
A11	Gift of money or medical equipment to any healthcare facility approved by the Minister of Health	Gift of money or medical equipment to any healthcare facility approved by the Minister of Health (restricted to RM20,000) Subsection 22(1C), PITA 1967.	

A12	Gift of paintings to the National Art Gallery or any state art gallery	Gift of paintings to the National Art Gallery or any state art gallery based on the value determined by the National Art Gallery or any state art gallery Subsection 22(1D), PITA 1967.
A13	CHARGEABLE INCOME	A6 minus A7 to A12). Fill in '0' if is negative

PART B TAX PAYABLE AND STATUS OF TAX		
Item	Subject	Explanation
B1	CHARGEABLE INCOME	Taxable income is the amount from A13. Fill in '0' if there is no taxable income.
B2	B2a Rate 38%	Apportionment of Chargeable Income: 38% Taxable income from petroleum operations under the PITA 1967 is taxed at a rate of 38% - Subsection 23(1) PITA 1967
	B2b Other rate	Apportionment of Chargeable Income: Other Rate (%) Taxable income of petroleum operations under PITA 1967 is taxed at other rates – Subsection 23(2) PITA 1967
B3	TOTAL INCOME TAX CHARGED	Total income tax charged, total from items B2a to item B2b.
B4	Remission under section 65	The amount of income tax charged that has been exempted based on the approval given by the Minister of Finance in accordance with section 65 PITA 1967 and the Guidelines for a Reduction of 50% From Taxes Charged on Income from Petroleum Exploration and Exploitation Activities in the Joint Area of Malaysia - Thailand https://www.hasil.gov.my > Legislation > Technical Guidelines
B5	TAX PAYABLE	B3 minus B4.

PART C : PARTICULARS RELATED TO TAX COMPUTATION		
Item	Subject	Explanation
C1	Tax Status of Partnership / Sole Contractor	Complete the required tax position information in the appendix of item C1. Example of attachment of item C1:

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 :		-	-	-

The balance of tax payable must be paid within the stipulated period.

Payment can be made via:

a) Payment by **Bill Number**

- i. Effective from 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.

C2	First Schedule - Deductions For Capital Expenditure On	Complete the required information on the qualifying exploration expenditure claimed under the First Schedule.
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	Exploration																																					
C3	Second Schedule - Capital Allowances And Charges	Fill in the Absorbed Amount and carry forward balance for capital allowance claims and charges under the Second Schedule in the basis period.																																				
C4	Total capital allowance on assets acquired in the basis period	Fill in the amount of the total capital allowance for assets acquired in the basis period.																																				
C5	Claim For Losses	Complete the current year's loss information (if applicable).																																				
C6	Incentive claims Enter the amount of incentive claim in the relevant feilds. PITA 1967 and the relevant government gazette must be refered to determine incentive eligibility. Subsidiary legislation regarding incentives: <table><tr><th>Kod</th><th>Jenis Insentif</th><th>Rujukan</th><th>Tempoh Pemakaian</th></tr><tr><td>701</td><td>Petroleum (Income Tax) (Accelerated Capital Allowances) (Marginal Field) Rules 2013</td><td>P.U. (A) 119/2013</td><td>With effect from 30 November 2010 [Qualifying expenditure from YA 2010 – YA 2024]</td></tr><tr><td>702</td><td>Petroleum (Income Tax) (Accelerated Capital Allowances) (Marginal Field) (Amendment) Rules 2014</td><td>P.U. (A) 58/2014</td><td>With effect from YA 2010 until YA 2024</td></tr><tr><td>703</td><td>Petroleum (Income Tax) (Exemption) Order 2013</td><td>P.U. (A) 122/2013</td><td>With effect from 30 November 2010</td></tr><tr><td>704</td><td>Petroleum (Income Tax) (Exemption) Order 2013 (P.U. (A) 122/2013) is read together with Petroleum (Income Tax) (Exemption) (Amendment) Order 2014</td><td>P.U. (A) 57/2014</td><td>With effect from 30 November 2010</td></tr><tr><td>705</td><td>Petroleum (Income Tax) (Accelerated Capital Allowances) (PETRONAS Marginal Field) Rules 2014</td><td>P.U. (A) 304/2014</td><td>With effect from 30 November 2010</td></tr><tr><td>706</td><td>Petroleum (Income Tax) (Exemption) Order 2014</td><td>P.U. (A) 305/2014</td><td>With effect from 30 November 2010</td></tr><tr><td>707</td><td>Petroleum (Income Tax) (Marginal Field) Regulations 2013</td><td>P.U. (A) 121/2013</td><td>With effect from 30 November 2010</td></tr><tr><td>708</td><td>Petroleum (Income Tax) (Investment Allowance) Regulations 2013</td><td>P.U. (A) 120/2013</td><td>With effect from 30 November 2010</td></tr></table>		Kod	Jenis Insentif	Rujukan	Tempoh Pemakaian	701	Petroleum (Income Tax) (Accelerated Capital Allowances) (Marginal Field) Rules 2013	P.U. (A) 119/2013	With effect from 30 November 2010 [Qualifying expenditure from YA 2010 – YA 2024]	702	Petroleum (Income Tax) (Accelerated Capital Allowances) (Marginal Field) (Amendment) Rules 2014	P.U. (A) 58/2014	With effect from YA 2010 until YA 2024	703	Petroleum (Income Tax) (Exemption) Order 2013	P.U. (A) 122/2013	With effect from 30 November 2010	704	Petroleum (Income Tax) (Exemption) Order 2013 (P.U. (A) 122/2013) is read together with Petroleum (Income Tax) (Exemption) (Amendment) Order 2014	P.U. (A) 57/2014	With effect from 30 November 2010	705	Petroleum (Income Tax) (Accelerated Capital Allowances) (PETRONAS Marginal Field) Rules 2014	P.U. (A) 304/2014	With effect from 30 November 2010	706	Petroleum (Income Tax) (Exemption) Order 2014	P.U. (A) 305/2014	With effect from 30 November 2010	707	Petroleum (Income Tax) (Marginal Field) Regulations 2013	P.U. (A) 121/2013	With effect from 30 November 2010	708	Petroleum (Income Tax) (Investment Allowance) Regulations 2013	P.U. (A) 120/2013	With effect from 30 November 2010
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710	Petroleum (Income Tax) (PETRONAS Marginal Field) Regulations 2014	P.U. (A) 317/2014	With effect from 30 November 2010
711	Petroleum (Income Tax) (Exemption) Order 2021	P.U. (A) 208/2021	With effect from YA 2020
712	Petroleum (Income Tax) (Investment Allowance for PETRONAS) Regulations 2021	P.U. (A) 336/2021	With effect from YA 2017 – YA 2026
713	Petroleum (Income Tax) (Accelerated Capital Allowances) (Late-Life Assets Production Sharing Contract) Rules 2022	P.U. (A) 301/2022	With effect from period 1 January 2020 until 31 Disember 2029
714	Petroleum (Income Tax) (Exemption) Order 2022	P.U. (A) 302/2022	With effect from period 1 January 2020 until 31 Disember 2029
715	Petroleum (Income Tax) (Accelerated Loss from Oil or Gas Field Decommissioning Activity) (Late-Life Assets Production Sharing Contract) Rules 2022	P.U. (A) 303/2022	With effect from period 1 January 2020 until 31 Disember 2029
716	Petroleum (Income Tax) (Exemption) Order 2023	P.U. (A) 337/2023	With effect from YA 2024
717	Petroleum (Income Tax) (Investment Allowance) Regulations 2023	P.U. (A) 264 /2023	With effect from 30 November 2010

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

Item	Subject	Explanation
D1	Name	Name of the main contractor of the petroleum operations.
D2	Correspondence address	Address of the main contractor used for correspondence with IRBM.
D3	Address of business premise	Address where the main business of the main contractor is carried on.
D4	Address where business record are kept	Address where petroleum operations records are kept.

D5	Telephone no.	Telephone number of main operator's business premise. Please ensure that the information is correct and accurate. This information is for the official use of IRBM.																																																																																											
D6	E-mail	Official e-mail address of certified main contractor. Please ensure that the information given is correct. This information is for the official use of IRBM only.																																																																																											
D7	Particulars of directors / managers	Complete the required director / manager information in the appendix of item D7. Example of attachment of item D7 PARTICULARS OF DIRECTORS / MANAGERS Director / Manager 1 <table border="1" style="width: 100%;"> <tr> <td colspan="4">1a Name</td> </tr> <tr> <td>1b Identification / passport no.</td> <td></td> <td>1c Citizenship</td> <td></td> </tr> <tr> <td colspan="2">1d Designation</td> <td colspan="2"></td> </tr> <tr> <td colspan="4">1e Residential address</td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td></td> <td>Postcode</td> <td>Town</td> <td></td> </tr> <tr> <td></td> <td>State</td> <td>Country</td> <td></td> </tr> <tr> <td>1f Telephone no.</td> <td></td> <td>1g E-mail</td> <td></td> </tr> </table> Director / Manager 2 <table border="1" style="width: 100%;"> <tr> <td colspan="4">2a Name</td> </tr> <tr> <td>2b Identification / passport no.</td> <td></td> <td>2c Citizenship</td> <td></td> </tr> <tr> <td colspan="2">2d Designation</td> <td colspan="2"></td> </tr> <tr> <td colspan="4">2e Residential address</td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td></td> <td>Postcode</td> <td>Town</td> <td></td> </tr> <tr> <td></td> <td>State</td> <td>Country</td> <td></td> </tr> <tr> <td>2f Telephone no.</td> <td></td> <td>2g E-mail</td> <td></td> </tr> </table>	1a Name				1b Identification / passport no.		1c Citizenship		1d Designation				1e Residential address													Postcode	Town			State	Country		1f Telephone no.		1g E-mail		2a Name				2b Identification / passport no.		2c Citizenship		2d Designation				2e Residential address													Postcode	Town			State	Country		2f Telephone no.		2g E-mail																				
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D8	Particular of partners / sole contractor	Complete the required director / manager information in the appendix of item D8. Example of attachment of item D8 PARTICULARS OF PARTNERS / SOLE CONTRACTOR Note: 1. For partnership, submit additional attachment(s) if the number of partners is more than four (4). <table border="1" style="width: 100%;"> <tr> <td>1 Number of partners</td> <td>2 Change of partners occurs during the accounting period</td> <td>1 - Yes 2 - No</td> </tr> </table> Partner 1 / Sole Contractor For Sole Contractor, ignore columns 3a and 3b. <table border="1" style="width: 100%;"> <tr> <td>3a Partner status</td> <td>1 - Existing 2 - New (If '2', complete item D3b)</td> <td>3b Date of appointment in partnership (dd/mm/yyyy)</td> <td></td> </tr> <tr> <td colspan="4">3c Name</td> </tr> <tr> <td>3d Company registration no.</td> <td></td> <td>3e Tax Identification No. (TIN)</td> <td>C</td> </tr> <tr> <td colspan="4">3f Address</td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td></td> <td>Postcode</td> <td>Town</td> <td></td> </tr> <tr> <td></td> <td>State</td> <td>Country</td> <td></td> </tr> <tr> <td>3g Telephone no.</td> <td></td> <td>3h E-mail</td> <td></td> </tr> <tr> <td>3j Contiguous blocks</td> <td>1 - Yes 2 - No</td> <td>3k Country of origin (Use the country code)</td> <td></td> </tr> <tr> <td>3n Name of bank *</td> <td></td> <td>3m Direct shareholding (%)</td> <td></td> </tr> <tr> <td>3q Bank identification no. *</td> <td></td> <td>3p Bank account no. *</td> <td></td> </tr> </table> Partner 2 <table border="1" style="width: 100%;"> <tr> <td>4a Partner status</td> <td>1 - Existing 2 - New (If '2', complete item D4b)</td> <td>4b Date of appointment in partnership (dd/mm/yyyy)</td> <td></td> </tr> <tr> <td colspan="4">4c Name</td> </tr> <tr> <td>4d Company registration no.</td> <td></td> <td>4e Tax Identification No. (TIN)</td> <td>C</td> </tr> <tr> <td colspan="4">4f Address</td> </tr> <tr> <td colspan="4"></td> </tr> <tr> <td></td> <td>Postcode</td> <td>Town</td> <td></td> </tr> <tr> <td></td> <td>State</td> <td>Country</td> <td></td> </tr> <tr> <td>4g Telephone no.</td> <td></td> <td>4h E-mail</td> <td></td> </tr> <tr> <td>4j Contiguous blocks</td> <td>1 - Yes 2 - No</td> <td>4k Country of origin (Use the country code)</td> <td></td> </tr> <tr> <td>4n Name of bank *</td> <td></td> <td>4m Direct shareholding (%)</td> <td></td> </tr> <tr> <td>4q Bank identification no. *</td> <td></td> <td>4p Bank account no. *</td> <td></td> </tr> </table>	1 Number of partners	2 Change of partners occurs during the accounting period	1 - Yes 2 - No	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)		3n Name of bank *		3m Direct shareholding (%)		3q Bank identification no. *		3p Bank account no. *		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)		4n Name of bank *		4m Direct shareholding (%)		4q Bank identification no. *		4p Bank account no. *	
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4q Bank identification no. *		4p Bank account no. *																																																																																											

For the purpose of electronic tax refund, make sure the bank name information, bank account no and bank identification no (if applicable) of each partner / sole contractor is correct. The filling guide is as below:

Bank name	Enter the bank name used by the partner company's / sole contractor's
Bank account no.	Enter partner company's / sole contractor's bank account number.
Bank identification no.	The identification number given by the bank or number used by the account holder [business organisation without a company / business registration number due to non-requirement for registration with the Companies Commission of Malaysia]. Other than the name of the bank account holder and bank account number, this number is used by the bank as an additional key for checking and verification for the purpose of refund of tax paid in excess via EFT.

D9 Information on transactions between related companies

Complete the required information in the appendix of item D9.

For partnership operations. This section needs to be prepared for each partner. Submit a separate attachment for each partner

Example of attachment of item D9

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)	C			
2	Tax Identification No. (TIN)				
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:				

D9 Item		Description
1	Name of partner / sole contractor	Fill in the basic information of the partner / sole contractor.
2	Tax Identification No. (TIN)	
3	Principal activity	
4	Business code	
5a	Name of Ultimate holding company	Fill in the name of the ultimate holding company for the partner / sole contractor. <u>Ultimate Holding Company</u> A company will be known as an ultimate holding company if: i) that company has one or more subsidiary companies; and ii) that company is not a subsidiary of any other company.
5b	Country of Residence	Residence country for the ultimate holding company specified in column 5a. Refer to pages 19-21 a list of country codes.
6a	Name of Immediate holding company	Fill in the name of immediate holding company closest to the partner / sole contractor. <u>Immediate Holding Company</u> A company which maintains the controlling interest in another company although the companies themselves are held by another entity, and the controlling company is the closest company to that company within the group of companies.
6b	Country of residence	Country of residence of the immediate holding company specified in column 6a. Refer to pages 19-21 for a list of country codes.
7	Transfer Pricing Documentation prepared	Fill in "1" if transfer pricing documentation has been provided Fill in "2" if not provided or not applicable
8	Transactions between related companies	Fill in the transaction details between the relevant related companies.
8a	Sales	Sales of crude oil and natural gas in the basis period
8b	Purchases	If applicable
8c	Other income	Total other income for the basis period except sales reported in 8a above.
8d	Payment on the use of intangibles:	Either in the form of revenue or expense and reported by type of payment i. Royalties i. License fee
	i) Royalties	
	ii) Licence fees	

		iii) Other payments	iii. Other payments [other than 8d(i) and 8d(ii)]
	8e	Management fees including fees / charges for financial, administrative, marketing and training services	State the costs incurred / received for the year.
	8f	Research and development	
	8g	Advertisement, marketing and promotion (AMP)	
	8h	Tangible assets	
	8j	Rent / lease of assets	
	8k	Loans to related entity	Brought forward balance of the loan amount plus the loan amount given in the basis period. • Loan refers to financial assistance disclosed as a loan in the financial statement. • Excludes any payments received in the year related to the loan.
	8m	Loans from related entity	Brought forward balance of the loan amount plus the total loan amount received in the basis period.
	8n	Interest to related entity	Amount of interest paid / unpaid in the basis period.
	8p	Interest from related entity	The total amount of interest received / receivable in the basis period.
	8q	Guarantee fee	State the amount incurred / received for the year.
	8r	Cost Contribution Arrangement (CCA) amount	Includes amounts for buy-ins, buy-outs and contribution. Refer to Chapter VII of the Transfer Pricing Guidelines.
	8s	Others not specified above:	Any other controlled transaction not listed in item 8a to 8o. Please specify the item type, if there is only one (1) type of controlled transaction to be entered in this item.
D10	Financial particulars of chargeable persons Complete the required information in the appendix of item D10. Example of attachment of item D10		

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		
						31	Promotion and advertisement		.00
						32	Travelling and accommodation		.00
15	Other business income		.00	33	Other expenditure		.00		
16	Non-taxable profits		.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

D11	Made payments to Labuan entity(ies)	If the company makes a payment to a Labuan entity, fill in '1' in the box for 'Yes' and fill in other information as required in the attachment. Fill in '2' in the box for 'No' if not making a payment to a Labuan entity or not applicable. For more information, refer to: ~ Exemption of Malaysian residents from the provisions of paragraph 39(1)(r) of the ITA 1967 under the Income Tax (Exemption) Order (No. 11) 2021 [P.U.(A) 425/2021]; ~ Income Tax Rules (Deductions Not Allowed for Payments Made to Labuan Companies by Residents) 2018 (Amendment) 2020 [P.U.(A) 376/2020]; and ~ Income Tax Rules (Deductions Not Allowed for Payments Made to Labuan Companies by Residents) 2018 [P.U.(A) 375/2018].
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PART E : OTHER PARTICULARS		
Item	Subject	Explanation
E1	Chargeable income of preceeding year not declared (if any)	Fill in the type of income, year of assessment and amount in the boxes provided. Working Sheet HK-J (refer to Company Return Form Guidebook) can be used as a guide for the purpose of recordkeeping. The relevant tax computation should be kept for IRBM's revision purposes, if required.
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	Fill in '1' in the box for 'Yes' if the chargeable person made payments in the basis period which are subject to withholding tax under sections 107A, 107D, 109, 109A, 109B and 109F. Fill in '2' in the box for 'No' if not relevant Working Sheet HK-M (refer to Company Return Form Guidebook) can be used as a guide for record keeping. Types of withholding tax are as follows: Withholding tax under section 107A Amount paid to the non-resident contractor for services under the contract. Withholding tax rate: 10% on the gross amount [paragraph 107A(1)(a)] Add 3% on the gross amount [paragraph 107A(1)(b)] (Regulations and procedures regarding its remittance to the Collections Unit / Branch of IRBM Revenue Management Centre counter has to be complied). 2% Tax Deduction under section 107D Payments made in cash by the paying company to appointed agents, dealers or distributors who are resident individuals. Withholding tax rate: Tax deductions at a rate of 2% is applicable for payment made in the form of cash to agents, distributors or distributors in the current year. Such tax deduction is only applicable if the total amount of payment, whether in cash or non-cash, made by the paying company to the agents, dealers or distributors in the previous year exceeds RM100,000. Withholding tax under section 109 Interest or royalties paid to a non-resident. Tax rate as in Part II Schedule 1 , ITA 1967: Interest - 15% on the gross amount Royalties - 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).

		Withholding tax under section 109A Payments made to public entertainers for services rendered in Malaysia. The tax rate stipulated in Part II Schedule 1 of ITA 1967 is 15% on the gross amount.
		Withholding tax under section 109B Special classes of payment under section 4A of ITA 1967 made to non-resident persons. The tax rate stipulated in Part V Schedule 1 of ITA 1967 is 10% on the gross amount except if a different rate is stipulated in the Double Taxation Agreement (Refer to Appendix F).
		Withholding tax under section 109F Payments made to non-resident persons. Tax rate as in Part XIII Schedule 1 of ITA 1967 is 10% on the gross amount of gains or profits falling under paragraph 4(f) which is derived from Malaysia.
E3	Transfer of assets, surrender the block(s) or exploration fields to PETRONAS / Malaysia -Thailand Joint Authority (MTJA)	Enter the applicable option, related to the transfer of assets, handover of blocks or exploration fields to PETRONAS / Malaysia – Thailand Joint Authority (MTJA).
E3a	Transfer of assets to PETRONAS / MTJA	Fill in "1" if the chargeable person has transferred assets to PETRONAS / MTJA in the current year Enter '2' if not.
E3b	Surrender the block(s) or exploration fields to PETRONAS / MTJA	Fill in "1" if OBD has surrendering a block or exploration field to PETRONAS / MTJA in the current year Enter '2' if not

PART F : PARTICULARS OF AUDITOR		
Item	Subject	Explanation
F1	Name of firm	Name of the audit firm which audits the chargeable person's accounts
F2	Address of firm	Correspondence address of the audit firm.
F3	Tax Identification No. (TIN) of Firm	Tax Identification Number (TIN) of the audit firm as registered with LHDNM.
F4	E-mail of firm	E-mail address of the audit firm.
F5	Telephone no. of firm	Telephone number of the audit firm.

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

Item	Subject	Explanation
G1	Name of tax agent	Name of the tax agent who prepared this return form.
G2	Tax agent's approval no.	Tax agent's approval number which has been approved under the provision of subsection 153(3) of ITA 1967.
G3	Name of firm	Name of the tax agent's firm responsible for filling out this return form.
G4	Address of firm	Correspondence address of the tax agent's firm.
G5	Tax Identification No. (TIN) of Firm	Tax Identification Number (TIN) of the tax agent's firm as registered with IRBM.
G6	Telephone no. of firm	Telephone number of the tax agent's firm.
G7	E-mail of firm	E-mail address of the tax agent's firm.
G8	Signature of tax agent	Signature of the tax agent who prepared this return form.
G9	Date of signature	The date this return form is signed by the tax agent who prepared this return form.

DECLARATION

Declaration must be made by a designated officer of the chargeable person pursuant to the provisions section 27 of PITA 1967.

Penalty will be imposed in case of late submission of the return form to IRBM.

COUNTRY CODES

Name of Country	Code	Name of Country	Code	Name of Country	Code
Afghanistan	AF	Burundi	BI	Falkland Islands (Malvinas)	FK
Aland Islands	AX	Cambodia	KH	Faroe Islands	FO
Albania	AL	Cameroon	CM	Fiji	FJ
Algeria	DZ	Canada	CA	Finland	FI
American Samoa	AS	Cape Verde (Cabo Verde)	CV	France	FR
Andorra	AD	Cayman Islands	KY	French Guiana	GF
Angola	AO	Central African Republic	CF	French Polynesia	PF
Anguilla	AI	Chad	TD	French Southern Territories	TF
Antarctica	AQ	Chile	CL	Gabon	GA
Antigua and Barbuda	AG	China	CN	Gambia	GM
Argentina	AR	Christmas Island	CX	Georgia	GE
Armenia	AM	Cocos (Keeling) Islands	CC	Germany	DE
Aruba	AW	Colombia	CO	Ghana	GH
Australia	AU	Comoros	KM	Gibraltar	GI
Austria	AT	Congo	CG	Greece	GR
Azerbaijan	AZ	Congo, The Democratic Republic of the	CD	Greenland	GL
Bahamas	BS	Cook Islands	CK	Grenada	GD
Bahrain	BH	Costa Rica	CR	Guadeloupe	GP
Bangladesh	BD	Cote D'ivoire	CI	Guam	GU
Barbados	BB	Croatia (local name: Hrvatska)	HR	Guatemala	GT
Belarus	BY	Cuba	CU	Guernsey	GG
Belgium	BE	Curacao	CW	Guinea	GN
Belize	BZ	Cyprus	CY	Guinea-Bissau	GW
Benin	BJ	Czech Republic	CZ	Guyana	GY
Bermuda	BM	Denmark	DK	Haiti	HT
Bhutan	BT	Djibouti	DJ	Heard and McDonald Islands	HM
Bolivia	BO	Dominica	DM	Honduras	HN
Bonaire, Sint Eustatius and Saba	BQ	Dominican Republic	DO	Hong Kong	HK
Bosnia and Herzegovina	BA	Ecuador	EC	Hungary	HU
Botswana	BW	Egypt	EG	Iceland	IS
Bouvet Island	BV	El Salvador	SV	India	IN
Brazil	BR	Equatorial Guinea	GQ	Indonesia	ID
British Indian Ocean Territory	IO	Eritrea	ER	Iran Islamic Republic of	IR
Brunei Darussalam	BN	Estonia	EE	Iraq	IQ
Bulgaria	BG	Eswatini, Kingdom of (Swaziland)	SZ	Ireland	IE
Burkina Faso	BF	Ethiopia	ET	Isle of Man	IM

Name of Country	Code	Name of Country	Code	Name of Country	Code
Israel	IL	Micronesia, Federated States of	FM	Reunion	RE
Italy	IT	Moldova, Republic of	MD	Romania	RO
Jamaica	JM	Monaco	MC	Russian Federation	RU
Japan	JP	Mongolia	MN	Rwanda	RW
Jersey (Channel Islands)	JE	Montenegro	ME	Saint Barthelemy	BL
Jordan	JO	Montserrat	MS	Saint Kitts and Nevis	KN
Kazakhstan	KZ	Morocco	MA	Saint Lucia	LC
Kenya	KE	Mozambique	MZ	Saint Martin (French part)	MF
Kiribati	KI	Myanmar	MM	Saint Vincent and the Grenadines	VC
Korea, Democratic People's Republic of	KP	Namibia	NA	Samoa	WS
Korea, Republic of	KR	Nauru	NR	San Marino	SM
Kuwait	KW	Nepal	NP	Sao Tome and Principe	ST
Kyrgyzstan	KG	Netherlands	NL	Saudi Arabia	SA
Laos People's Democratic Republic	LA	New Caledonia	NC	Senegal	SN
Latvia	LV	New Zealand	NZ	Serbia and Montenegro	CS
Lebanon	LB	Nicaragua	NI	Seychelles	SC
Lesotho	LS	Niger	NE	Sierra Leone	SL
Liberia	LR	Nigeria	NG	Singapore	SG
Libyan Arab Jamahiriya	LY	Niue	NU	Sint Maarten (Dutch part)	SX
Liechtenstein	LI	Norfolk Island	NF	Slovakia (Slovak Republic)	SK
Lithuania	LT	Northern Mariana Islands	MP	Slovenia	SI
Luxembourg	LU	Norway	NO	Solomon Islands	SB
Macao	MO	Oman	OM	Somalia	SO
Macedonia, The Former Yugoslav Republic of	MK	Pakistan	PK	South Africa	ZA
Madagascar	MG	Palau	PW	South Georgia and the South Sandwich Islands	GS
Malawi	MW	Palestinian Territory, Occupied	PS	South Sudan	SS
Malaysia	MY	Panama	PA	Spain	ES
Maldives	MV	Papua New Guinea	PG	Sri Lanka	LK
Mali	ML	Paraguay	PY	St. Helena	SH
Malta	MT	Peru	PE	St. Pierre and Miquelon	PM
Marshall Islands	MH	Philippines	PH	Sudan	SD
Martinique	MQ	Pitcairn	PN	Suriname	SR
Mauritania	MR	Poland	PL	Svalbard and Jan Mayen Islands	SJ
Mauritius	MU	Portugal	PT	Sweden	SE
Mayotte	YT	Puerto Rico	PR	Switzerland	CH
Mexico	MX	Qatar	QA	Syrian Arab Republic	SY

Name of Country	Code	Name of Country	Code	Name of Country	Code
Taiwan, Province of China	TW	Turkmenistan	TM	Vanuatu	VU
Tajikistan	TJ	Turks and Caicos Islands	TC	Vatican City State (Holy See)	VA
Tanzania, United Republic of	TZ	Tuvalu	TV	Venezuela	VE
Thailand	TH	Uganda	UG	Vietnam	VN
Timor - Leste	TL	Ukraine	UA	Virgin Islands (British)	VG
Togo	TG	United Arab Emirates	AE	Virgin Islands (U.S.)	VI
Tokelau	TK	United Kingdom	GB	Wallis And Futuna Islands	WF
Tonga	TO	United States	US	Western Sahara	EH
Trinidad and Tobago	TT	United States Minor Outlying Islands	UM	Yemen	YE
Tunisia	TN	Uruguay	UY	Zambia	ZM
Turkey	TR	Uzbekistan	UZ	Zimbabwe	ZW