



SAMPLE PETROLEUM RETURN FORM UNDER SECTION 30 OF THE PETROLEUM (INCOME TAX) ACT 1967 FOR YEAR OF ASSESSMENT 2026

IMPORTANT REMINDER

- 1) Due date to furnish return form CPP 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 2024;
 - b) declare its income in the return form based on audited accounts [subsection 30(3)]; and
 - c) furnish correct particulars in the return form [paragraph 30(2)(b)].
- 6) Submission through e-Filing (e-CPP) can shall be made via <https://mytax.hasil.gov.my>.
- 7) A chargeable person may be liable to an action under section 51 PITA 1967 for failure to furnish a return on or before the due date for submission.
- 8) A 10% increase in tax under subsection 48(4) of the APCP 1967 will be imposed in case of failure to pay the tax or balance of tax payable on or before the submission due date.
- 9) Method of payment for tax or balance of tax payable:
 - a) 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>
 - Using the Virtual Account (VA) number generated by e-TT System at <https://ett.hasil.gov.my>
 - Using a credit card / debit card at the Revenue Management Center Kuala Lumpur
 - Pos Malaysia Berhad counter
 - b) 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.
- 10) 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>.
- 11) 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

2026

CP133 (CPP) [Pin. 2026]

BASIC PARTICULARS									
1 Name of chargeable person									
2 Tax Identification No. (TIN)		PP				3 Status of operation		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 Contractor		7 Record-keeping		1 = Yes 2 = No	
8 Basis period		from (dd/mm/yyyy)				to (dd/mm/yyyy)			
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		
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: 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		
B1 TOTAL 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:

TIN: PP.....

PART C: PARTICULARS RELATED TO TAX COMPUTATION

C1 Tax Status of Partnership / 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 OPERATOR)

D1 Name			
D2 Correspondence address			
	Postcode	Town	
	State	Country	
D3 Address in D2 is the tax agent's address	1 = Yes 2 = No		
D4 Address of business premise (if relevant)			
	Postcode	Town	
	State	Country	
D5 Address where records are kept	1 = Address as per D2 2 = Address as per D4 3 = Address other than D2 and D4		
D6 Other address (if D5 = 3)			
	Postcode	Town	
	State	Country	
D7 Telephone no.	D8 E-mail		
D9 Particulars of directors / managers (Fill in the required appendix)	D10 Particular of contractor (Fill in the required appendix)		
D11 Information on transactions between related companies (Fill in the required appendix)	D12 Financial particulars of chargeable persons (Fill in the required appendix)		
D13 Has subsidiary company(ies) or related entity(ies) in the Federal Territory of Labuan	1 = Yes 2 = No (If 'Yes', fill in the required appendix)		
D14 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:

TIN: PP.....

E4a Subject to Domestic Top-up (DTT) Tax or Multinational Top-up Tax (MTT) under Part XI of the Income Tax Act 1967 (If 'Yes', complete item E4b and H4c)		1 = Yes, DTT only 2 = Yes, MTM only 3 = Yes, DTT and MTM 4 = Not subject to	
E4b Name of the Ultimate Parent Entity			
E4c Jurisdiction of the Ultimate Parent Entity		(Use country code)	

PART F: PARTICULARS OF AUDITOR

F1 Name of firm			
F2 Address of firm			
	Postcode	Town	
	State	Country	
F3 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 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)	
by the authority under section 27 of the Petroleum (Income Tax) Act 1967, hereby declare that this return form contains information that is true, correct, complete pertaining to the petroleum income tax and to the best of the chargeable person's knowledge as required under the same Act.			
Designation:		Signature:	
Date:		(dd/mm/yyyy)	



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
[Pin. 2026]

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

1b TIN

PP

1c Basis Period

From

Day Month Year

To

Day Month Year

1d Type of currency reported in this form (Indicate 'X')

RM

☐

USD (with approval)

☐

2 Particulars Of The Chargeable Person Surrendering The Qualifying Exploration Expenditure

TIN	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, correct, complete pertaining to the petroleum income tax and to the best of the chargeable person's knowledge as required under the same Act.

Signature

Date

Day Month Year

Designation

Item C1 (Attachment

TAX STATUS OF CONTRACTOR

A No.	B Name of Contractor	C Tax payable		D Instalment paid		E Balance of tax payable OR Tax paid in excess ▼(Indicate 'X' if tax paid in excess)		F Method of payment for tax refund Fill: 1 = Via own account in Malaysia 2 = Via DuitNow 3 = Via overseas account / a third party account	G Name of bank	H Bank account no.	J Bank identification no.
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 CONTRACTOR

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

1	Number of contractors		2	Change of contractors occurs during the basis period		1 = Yes 2 = No
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Contractor 1

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

3a	Contractor status	1 = Existing 2 = New (if '2', complete item D3b)			3b	Date of entry / exit in partnership	(dd/mm/yyyy)	
3c	Name							
3d	Company registration no.				3e	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 (%)	.

4a	Contractor status	1 = Existing 2 = New (if '2', complete item D4b)			4b	Date of entry / exit in partnership	(dd/mm/yyyy)	
4c	Name							
4d	Company registration no.				4e	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 (%)	.

Contractor 3

5a	Contractor status	1 = Existing 2 = New (if '2', complete item D5b)			5b	Date of entry / exit in partnership	(dd/mm/yyyy)	
5c	Name							
5d	Company registration no.				5e	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 (%)	.

Contractor 4

6a	Contractor status	1 = Existing 2 = New (if '2', complete item D6b)			6b	Date of entry / exit in partnership	(dd/mm/yyyy)	
6c	Name							
6d	Company registration no.				6e	TIN	C	
6f	Address							
		Postcode		Town				
		State		Country				
6g	Telephone no.				6h	E-mail		
6j	Contiguous blocks	1 = Yes 2 = No	6k	Country of origin (Use the country code)		6m	Direct shareholding (%)	.

INFORMATION ON TRANSACTIONS BETWEEN RELATED COMPANIES

Note: For partnership operations type. This part shall be completed by each contractor . Furnish a separate attachment for each contractor as per the following format.

1	Name of contractor			
2	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 shares 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

SUBSIDIARY COMPANIES OR RELATED ENTITIES IN THE FEDERAL TERRITORY OF LABUAN				
No.	Name	Registration No.	TIN	Transaction with Subsidiary Company/ Related Entity(ies) (Enter '1' = Yes '2' = No)
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				

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

* Type of Payment:

- Interest payment
- Lease rental
- Other payments