



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		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	
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 [If claiming, submit Form PEL-T]								1 = Yes 2 = No
11	Type of currency reported in this form								1 = RM 2 = USD (with approval)
Amount / Additional Amount of Chargeable Income (RM)			Tax / Additional Tax Charged (RM)				Total Tax Payable (RM)		

PART A: STATUTORY INCOME AND CHARGEABLE INCOME		RM / USD	Cent
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: COMPUTATION OF INCREASE IN TAX AND TOTAL TAX PAYABLE		RM / USD	Cent	
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	.	
B6	LESS: Previous tax payable (From B5 of original Form CPP)	B6	.	
B7	Tax / additional tax charged (B5 – B6)	B7	.	
B8	Increase in tax under subsection 30B(4) of the Petroleum (Income Tax) Act 1967 in respect of amended return form furnished within a period of 6 months after the due date for the submission of return form (B7 x 10%)	B8	.	
B9	TOTAL TAX PAYABLE (B7 + B8)	B9	.	

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)

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)**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:

(dd/mm/yyyy)

GUIDE NOTES ON AMENDED RETURN FORM CPP FOR YEAR OF ASSESSMENT 2024

Section 30B of The Petroleum (Income Tax) Act 1967 [PITA 1967] allows taxpayers to make amendment to the tax computation information in the original return forms that has been submitted to the Director General of Inland Revenue (DGIR). Operational Guideline No. 3 of the Year 2024 in respect of Procedure on Submission of Amended Return Form is available at the Official Portal of Inland Revenue Board of Malaysia (IRBM), <https://www.hasil.gov.my> for reference.

I	RULES - A chargeable person which has furnished a return form in accordance with subsection 30(1) of PITA 1967, is allowed to make amendment to the return form within a period of six (6) months after the due date specified for furnishing the return form. Tax / Additional tax shall be charged on the chargeable income of the chargeable person as a result of the amendment made. - A chargeable person which intends to make the amendment is required to complete a form prescribed under section 82 of PITA 1967 (known as the 'Amended Return Form'). - An amended return form can be submitted if the amendment involves the following: (a) income under-reported / not reported; (b) over claimed expenses / other claims over claimed; or (c) over claimed capital allowances / incentives / reliefs over claimed. - The amendment using the amended return form shall only be made once for a year of assessment. - No amendment is allowed if the DGIR has made additional assessment under section 39 of PITA 1967 for that year of assessment. - For the purpose of section 30B of PITA 1967, the amended return form shall: (a) specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income; (b) specify the amount of tax payable on the tax which has or would have been wrongly repaid; (c) specify the increased sum ascertained in accordance with subsection 30B(4) of PITA 1967; or (d) contain such particulars as may be required by the DGIR.
II	RATE AND COMPUTATION OF INCREASE IN TAX The tax or additional tax payable is subject to an increase in tax under subsection 30B(4) of PITA 1967. The amount of increase in tax charged for an amended return form furnished within a period of 6 months after the due date specified in subsection 30 of PITA 1967, shall be 10% of the amount of such tax payable or additional tax payable, as shown in the following formula- (A x 10%) where: A = the amount of such tax payable or additional tax payable A chargeable person making the amendment is required to compute and enter the amount of increase in tax at item B8 on page 1 of the amended return form.
III	DEEMED ASSESSMENT Pursuant to section 39A of PITA 1967, an amended return form furnished in accordance with section 30B of PITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the amended return form is furnished.
IV	DECLARATION This section must be duly signed by the person specified in subsection 27(2) of PITA 1967.
V	SUBMISSION OF AMENDED RETURN FORM With effect from Year of Assessment 2023, a chargeable person is required to furnish an amended return form via electronic medium or by way of electronic transmission to IRBM. Submission by e-Filing (e-BNT CPP) can be made via https://mytax.hasil.gov.my.



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. 2024]

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 Tax Identification No. (TIN) PP

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

Tax Identification No. (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, 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

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

REVENUE:			EXPENDITURE:		
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 Revenue [(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

Item D11 (Attachment)

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

* Type of Payment:

- Interest payment
- Lease rental
- Other payments