

GUIDE NOTES ON AMENDED RETURN FORM CPP FOR YEAR OF ASSESSMENT 2022

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. Operational Guideline No. 1 of the year 2020 in respect of Procedure on Submission of Amended Return Form is available at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <https://www.hasil.gov.my> for reference.

I	RULES - A chargeable person which has furnished a return form in accordance with subsection 30(1) 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 Director General of Inland Revenue 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 Director General of Inland Revenue.
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:- $(A \times 10\%)$ 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 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) PITA 1967.
V	SUBMISSION OF AMENDED RETURN FORM Ensure that the amended return form and attachments submitted are printed in full as issued by the LHDNM. An amended return form which has been completed and duly signed must be sent to : Lembaga Hasil Dalam Negeri Malaysia Cawangan Industri Khas Blok 8, Tingkat 11 – 13 Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur