

AMENDED
RETURN FORM

CPE

INLAND REVENUE BOARD OF MALAYSIA
PETROLEUM AMENDED RETURN FORM UNDER SECTION 30c
OF THE PETROLEUM (INCOME TAX) ACT 1967

The form is prescribed under section 82 of the Petroleum (Income Tax) Act 1967

TAHUN

2024

CP133(BNTCPE) [Pin. 2024]

BASIC PARTICULARS

FOR THE PERIOD ENDING

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(dd/mm/yyyy)

1	Name of chargeable person					
2	Tax Identification No. (TIN)	PP		3	Date of commencement of exploration (dd/mm/yyyy)	
4	Type of operation		1 = Partnership 2 = Sole -Contractor	5	Record-keeping	1 = Yes 2 = No
6	Area of operation		1 = Sabah 2 = Sarawak 3 = Peninsular Malaysia 4 = Others			
7	Accounting period	from (dd/mm/yyyy)		to (dd/mm/yyyy)		
8	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
9	Surrender qualifying exploration expenditure under the provisions of paragraph 3A of First Schedule [if 'Yes', Submit Form PEL-S]					1 = Yes 2 = No
10	Type of currency reported in this form					1 = RM 2 = USD (with approval)

PART A: QUALIFYING EXPENDITURE RM / USD Cent

A1 Qualifying exploration expenditure under First Schedule

▼ (Enter 'X', if value is negative)

A1a	Amount brought forward	A1a		.00
A1b	Amount of the adjustment	A1b		.00
A1c	Actual amount brought forward (A1a + A1b)	A1c		.00
A1d	Current year amount	A1d		.00
A1e	Total (A1c + A1d)	A1e		.00
A1f	Amount surrendered [Submit Form PEL-S]	A1f		.00
A1g	Balance carried forward (A1e – A1f)	A1g		.00

A2 Qualifying Capital Expenditure under Second Schedule

▼ (Enter 'X', if value is negative)

A2a	Amount brought forward	A2a		.00
A2b	Amount of the adjustment	A2b		.00
A2c	Actual amount brought forward (A2a + A2b)	A2c		.00
A2d	Current year amount	A2d		.00
A2e	Total carried forward (A2c + A2d)	A2e		.00

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

B9 Information on transactions between related companies (Fill in the required appendix)

B10 Financial particulars of chargeable persons (Fill in the required appendix)

B11 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 amended return form contains information that is true, complete and correct pertaining to the exploration expenditure of the chargeable person as required under the same Act.

Designation:		Signature:	
Date:	(dd/mm/yyyy)		

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

Section 30C 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 30A (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. - 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'). - The amendment using the amended return form shall only be made once for a year of assessment. - For the purpose of section 30C of PITA 1967, the Amended Return Form shall: (a) specify the additional amount of exploration expenditure incurred by the chargeable person; or; (b) contain such particulars as may be required by the DGIR. - In accordance with section 30C of PITA 1967, the amended amount of the adjustment and the actual amount carried forward involving qualifying exploration expenditure stated in A1b, A1c, A2b and A2c in the Amended Return Form of CPE for the previous years is only allowed on the CPE return form (RF CPE) submitted in year 2022 in line with the effective date of section 30C APCP 1967 which is from year of assessment 2023 (Year Of Assessment 2023 are referring to RF CPP year of assessment). - Starting from the year 2023, amendments are only allowed on the qualifying expenditure during the exploration period for the current year amount only.
II	DECLARATION This section must be duly signed by the person specified in subsection 27(2) of PITA 1967.
III	SUBMISSION OF AMENDED RETURN FORM - An amended return form which has been completed and duly signed must be sent to: Lembaga Hasil Dalam Negeri Malaysia Cawangan Industri Khusus Blok 8, Tingkat 11 – 13 Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur - Ensure that the Amended Return Form and attachments submitted are printed in full as issued by the IRBM.



INLAND REVENUE BOARD OF MALAYSIA
QUALIFYING EXPLORATION EXPENDITURE SURRENDERING FORM BY THE CHARGEABLE PERSON
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-S

[Pin. 2024]

FOR PERIOD ENDED / PERIOD OF ASSESSMENT

- A. This form must be completed and furnished together with Form CPE / CPP by the chargeable person surrendering the Qualifying Exploration Expenditure under paragraph 3A First Schedule of the Petroleum (Income Tax) Act 1967.
- B. This form shall become part of Form CPE / CPP pursuant to section 30A / section 30 of the said Act.
- C. This form is acceptable as a letter of authority if completed and duly signed by the official on behalf of the chargeable person as stated in section 27 of the same Act. Hence, a verified copy of Form PEL-S has to be prepared for each chargeable person who claims.
- D. Use separate forms if the number of the chargeable persons claiming the Qualifying Exploration Expenditure exceeds the space provided.

1 Particulars Of The Chargeable Person Surrendering The Qualifying Exploration Expenditure

1a

Name Of
Chargeable Person

1b

Tax Identification
No. (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 Claiming The Qualifying Exploration Expenditure

Tax Identification No. (TIN)	Name Of The Chargeable Person Claiming	Basis Period		Amount Claimed
		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 surrender of Qualifying Exploration Expenditure under paragraph 3A First Schedule of the same Act have been complied with.

Signature

Date

Day Month Year

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

Transaction Type	Item	In Malaysia		Outside Malaysia	
		Sales / Revenue / Assets	Purchases / Expenditure / Liabilities	Sales / Revenue / Assets	Purchases / Expenditure / Liabilities
8a	Payment on the use of intangibles:				
	i) Royalties				
	ii) Licence fees				
	iii) Other payments				
8b	Management fees including fees / charges for financial, administrative and training services				
8c	Research and development				
8d	Tangible assets				
8e	Rent / lease of assets				
8f	Loans to related entity				
8g	Loans from related entity				
8h	Interest to related entity				
8j	Interest from related entity				
8k	Guarantee fee				
8m	Cost Contribution Arrangement (CCA) amount				
8n	Others not specified above				

FINANCIAL PARTICULARS OF CHARGEABLE PERSON

1	Business code		
1A	Type of business activity		

STATEMENT OF PROFIT OR LOSS

COST OF PRODUCTION:				EXPENSES:			
▼ (Enter 'X' if value is negative)				▼ (Enter 'X' if value is negative)			
2	Operating expenses		.00	7	Depreciation		.00
3	Development expenses		.00	8	Payment for professional, technical, management and legal fees		.00
4	Geological and geophysical expenses		.00	9	Technical fee payments to non-resident recipients		.00
5	Other cost of production		.00	10	Contract payments		.00
6	Total Cost of Production (2 to 5)		.00	11	Interest		.00
				12	Salaries and wages		.00
				13	Cost of employee stock options		.00
				14	Royalties		.00
				15	Rental / lease		.00
				16	Maintenance and repairs		.00
				17	Research and development		.00
				18	Promotion and advertisement		.00
				19	Travelling and accommodation		.00
				20	Other expenditure		.00
				21	Total expenditure (7 to 20)		.00
				22	TOTAL EXPLORATION EXPENDITURE (6 + 21)		.00

Item B11 (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