



Form  
**C**

LEMBAGA HASIL DALAM NEGERI MALAYSIA  
RETURN FORM OF A COMPANY UNDER  
SECTION 77A OF THE INCOME TAX ACT 1967  
This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT  
**2014**  
CP5 [P.n. 2014]

**I** Name of company [Submit Form 13 if there is a change in name] [Grid]

**II** Reference no. (registration no.) [Grid] **III** Employer's no. **E** [Grid]

**IV** Resident in Malaysia (Indicate 'X') Yes  No  **V** Country of residence (Use the Country Code) [Grid]

**VI** Income tax no. **C** [Grid]

**VII** Accounting period From [Day Month Year] To [Day Month Year]

**VIII** Basis period From [Day Month Year] To [Day Month Year]

**IX** Record-keeping (Indicate 'X') Yes  No  **X** Small and medium enterprise 1 = Yes  2 = No

**XI** Substantial change in shareholding and subsection 44(5A) applies 1 = Yes  2 = No  3 = Not relevant  **XII** Claim / Surrender loss under the Group Relief provision 1 = Claim  2 = Surrender  3 = Not relevant   
[If claiming, submit C (RK-T); If surrendering, submit Form C (RK-S)]

**Status of Tax** (from page 4) (Indicate 'X' in the relevant box)  
 Tax Repayable (item B17)  Tax paid in excess (item C4)  There is balance of tax payable (item B16 / C3 whichever is relevant)  Not taxable / Nil balance (if B16 / B17 / C3 / C4 = '0')

**FOR OFFICE USE**

[Large empty grid for office use]

Date received – 1

Date received – 2

Date received – 3

[Declare in Ringgit Malaysia (RM) currency]

**PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME**

Statutory Business Income	Business Code	Amount (RM)
<b>A1</b> Business 1	[Grid]	[Grid]
<b>A2</b> Business 2	[Grid]	[Grid]
<b>A3</b> Business 3	[Grid]	[Grid]
<b>A4</b> Business 4	[Grid]	[Grid]
<b>A5</b> Business 5 + 6 and so forth	[Grid]	[Grid]

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.....

**Statutory Partnership Income**

**Income Tax No.**

**Amount (RM)**

<b>A6</b>	Partnership 1	D	.....	.....
<b>A7</b>	Partnership 2	D	.....	.....
<b>A8</b>	Partnership 3	D	.....	.....
<b>A9</b>	Partnership 4	D	.....	.....
<b>A10</b>	Partnership 5 + 6 and so forth	D	.....	.....
<b>A11</b>	<b>Aggregate statutory income from businesses ( A1 to A10 )</b>		A11	.....
<b>A12</b>	<b>Less:</b> Business losses brought forward ( <i>Restricted to A11</i> )		A12	.....
<b>A13</b>	<b>TOTAL ( A11 - A12 )</b>		A13	.....

**Other Statutory Income**

<b>A14</b>	Interest and discounts		A14	.....
<b>A15</b>	Rents, royalties and premiums		A15	.....
<b>A16</b>	Other income		A16	.....
<b>A17</b>	Additions pursuant to paragraph 43(1)(c)		A17	.....
<b>A18</b>	<b>Aggregate statutory income from other sources ( A14 to A17 )</b>		A18	.....
<b>A19</b>	<b>AGGREGATE INCOME ( A13 + A18 )</b>		A19	.....
<b>A20</b>	<b>Less:</b> Current year business losses ( <i>Restricted to A19</i> )		A20	.....
<b>A21</b>	<b>TOTAL ( A19 - A20 )</b>		A21	.....
<b>A22</b>	<b>Less: Other expenses</b> Prospecting expenditure - Schedule 4 and paragraph 44(1)(b)		A22	.....
<b>A23</b>	Pre-operational business expenditure - Schedule 4b and paragraph 44(1)(b)		A23	.....
<b>A24</b>	Permitted expenses under section 60F or 60H		A24	.....
<b>A25</b>	<b>TOTAL ( A21 - A22 - A23 - A24 ) (Enter '0' if value is negative)</b>		A25	.....
<b>A26</b>	<b>Less: Donations / Gifts / Contributions / Zakat</b> Gift of money to the Government/ local authority		A26	.....



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**Less:**

<b>B9</b>	Tax reduction on income derived from exploration and exploitation of petroleum in a Joint Development Area	B9	<input type="text"/>
<b>B10</b>	Section 110B tax deduction	B10	<input type="text"/>
<b>B11</b>	Tax deduction under section 51 of Finance Act 2007 (dividends)	B11	<input type="text"/>
<b>B12</b>	Section 110 tax deduction (others)	B12	<input type="text"/>
<b>B13</b>	Section 132 tax relief	B13	<input type="text"/>
<b>B14</b>	Section 133 tax relief	B14	<input type="text"/>
<b>B15</b>	<b>Total Tax Reduction / Deduction / Relief</b> ( B9 to B14 )	B15	<input type="text"/>
<b>B16</b>	<b>TAX PAYABLE *</b> ( B8 – B15 )	B16	<input type="text"/>
	<i>Or</i>		
<b>B17</b>	<b>TAX REPAYABLE *</b> ( B15 – B8 ) <i>[For a 'Tax Repayable' case, fill in items P7 and P8 on page 11]</i>	B17	<input type="text"/>

**PART C: STATUS OF TAX FOR YEAR OF ASSESSMENT 2012**

<b>C1</b>	Tax payable ( from B16 )	C1	<input type="text"/>
<b>C2</b>	<b>Less:</b> Instalment payments made	C2	<input type="text"/>
<b>C3</b>	Balance of tax payable *	C3	<input type="text"/>
	<i>Or</i>		
<b>C4</b>	Tax paid in excess *	C4	<input type="text"/>

\* Please enter the tax position ( B16 / B17 / C3 / C4 whichever is applicable ) under the item 'Status of Tax' on page 1.

**PART D: SPECIAL DEDUCTION, DOUBLE DEDUCTION AND FURTHER DEDUCTION**

	Claim Code	Amount		Claim Code	Amount
<b>D1</b>	<input type="text"/>	<input type="text"/>	<b>D6</b>	<input type="text"/>	<input type="text"/>
<b>D2</b>	<input type="text"/>	<input type="text"/>	<b>D7</b>	<input type="text"/>	<input type="text"/>
<b>D3</b>	<input type="text"/>	<input type="text"/>	<b>D8</b>	<input type="text"/>	<input type="text"/>
<b>D4</b>	<input type="text"/>	<input type="text"/>	<b>D9</b>	<input type="text"/>	<input type="text"/>
<b>D5</b>	<input type="text"/>	<input type="text"/>	<b>D10</b>	<input type="text"/>	<input type="text"/>
<b>D11</b>	<b>TOTAL CLAIMED</b>		<b>D11</b>		<input type="text"/>



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**PART G: INCENTIVE CLAIM**

Jenis Insentif		Amount Absorbed		Balance Carried Forward	
G1	Investment Tax Allowance	G1(a)	<input type="text"/>	G1(b)	<input type="text"/>
G2	Industrial Adjustment Allowance	G2(a)	<input type="text"/>	G2(b)	<input type="text"/>
G3	Infrastructure Allowance	G3(a)	<input type="text"/>	G3(b)	<input type="text"/>
G4	Schedule 7A Allowance	G4(a)	<input type="text"/>	G4(b)	<input type="text"/>
G5	Schedule 7B Allowance	G5(a)	<input type="text"/>	G5(b)	<input type="text"/>
G6	Increased Exports Allowance	G6(a)	<input type="text"/>	G6(b)	<input type="text"/>
G6A	Allowance for Increased Agriculture Exports	G6A(a)	<input type="text"/>	G6A(b)	<input type="text"/>
G6B	Increased Exports Allowance for Malaysian International Trading Company	G6B(a)	<input type="text"/>	G6B(b)	<input type="text"/>
G6C	Value of Increased Export of Services	G6C(a)	<input type="text"/>	G6C(b)	<input type="text"/>
G6D	Special Incentive for Exports	G6D(a)	<input type="text"/>	G6D(b)	<input type="text"/>
G6E	Allowance for BioNexus status company	G6E(a)	<input type="text"/>	G6E(b)	<input type="text"/>
G7	Schedule 4 expenditure			G7	<input type="text"/>
G8	Schedule 4B expenditure			G8	<input type="text"/>
G9	<b>TOTAL CLAIMED</b> [ A22, A23 and G1(a) to G6E(a) ]			G9	<input type="text"/>
G10	<b>TOTAL TRANSFERRED TO EXEMPT ACCOUNT</b> [ G1(a) to G6E(a) ]			G10	<input type="text"/>

**PART H: INCOME TRANSFERRED TO EXEMPT ACCOUNT**

Income Code	Amount	Income Code	Amount
H1	<input type="text"/>	H6	<input type="text"/>
H2	<input type="text"/>	H7	<input type="text"/>
H3	<input type="text"/>	H8	<input type="text"/>
H4	<input type="text"/>	H9	<input type="text"/>
H5	<input type="text"/>	H10	<input type="text"/>
H11	<b>TOTAL TRANSFERRED TO EXEMPT ACCOUNT</b>	H11	<input type="text"/>

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**PART I: EXEMPT ACCOUNT**

Amount

<b>I1</b>	Credit in account	I1	<input type="text"/>
<b>I2</b>	Tax exempt dividend paid	I2	<input type="text"/>
<b>I3</b>	Balance carried forward	I3	<input type="text"/>

(Enter 'X' if value is negative)

**PART J: INCOME OF PRECEDING YEAR NOT DECLARED**

<b>J1</b>	Chargeable income of preceding year not declared (if any)	J1	<input type="text"/>
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**PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976**

<b>K1</b>	Any disposal of asset?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	(Indicate 'X' in the relevant box)
<b>K2</b>	Has the disposal been declared to LHDNM? (If K1 = 'Yes')	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	

**PART L: FINANCIAL PARTICULARS OF COMPANY**

**Business Income:**

<b>L1</b>	Business code (main business)	L1	<input type="text"/>
<b>L2</b>	Sales / Turnover (main business)	L2	<input type="text"/>

**Less:**

<b>L3</b>	Opening stock	L3	<input type="text"/>
<b>L4</b>	Purchases	L4	<input type="text"/>
<b>L4A</b>	Cost of production	L4A	<input type="text"/>
<b>L5</b>	Closing stock	L5	<input type="text"/>
<b>L6</b>	Cost of sales	L6	<input type="text"/>
<b>L7</b>	<b>GROSS PROFIT / LOSS</b> ( L2 – L6 )	L7	<input type="text"/>
			(Enter 'X' if value is negative)
<b>L8</b>	Foreign currency exchange gain	L8	<input type="text"/>
<b>L9</b>	Other business income	L9	<input type="text"/>
<b>L10</b>	Other income	L10	<input type="text"/>
<b>L11</b>	Non-taxable profits	L11	<input type="text"/>

FOR REFERENCE ONLY

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**Expenditure:**

<b>L12</b>	Interest	L12	<input type="text"/>
<b>L13</b>	Professional, technical, management and legal fees	L13	<input type="text"/>
<b>L13A</b>	Technical fee payments to non-resident recipients	L13A	<input type="text"/>
<b>L14</b>	Contract payments	L14	<input type="text"/>
<b>L15</b>	Salaries and wages	L15	<input type="text"/>
<b>L15A</b>	Cost of Employee Stock Options	L15A	<input type="text"/>
<b>L16</b>	Royalties	L16	<input type="text"/>
<b>L17</b>	Rental / Lease	L17	<input type="text"/>
<b>L18</b>	Maintenance and repairs	L18	<input type="text"/>
<b>L19</b>	Research and development	L19	<input type="text"/>
<b>L20</b>	Promotion and advertisement	L20	<input type="text"/>
<b>L21</b>	Travelling and accommodation	L21	<input type="text"/>
<b>L22</b>	Foreign currency exchange loss	L22	<input type="text"/>
<b>L23</b>	Other expenditure	L23	<input type="text"/>

<b>L24</b>	<b>TOTAL EXPENDITURE</b>	L24	<input type="text"/>
<b>L25</b>	<b>NET PROFIT / LOSS</b>	L25	<input type="text"/>
			(Enter 'X' if value is negativef)
<b>L26</b>	Non-allowable expenses	L26	<input type="text"/>

**Fixed Assets:**

<b>L27</b>	Motor vehicles	L27	<input type="text"/>
<b>L28</b>	Plant and machinery	L28	<input type="text"/>
<b>L29</b>	Land and buildings	L29	<input type="text"/>
<b>L30</b>	Other fixed assets	L30	<input type="text"/>

<b>L31</b>	<b>TOTAL FIXED ASSETS</b>	L31	<input type="text"/>
<b>L31A</b>	Total cost of fixed assets acquired in the basis period	L31A	<input type="text"/>



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**L32** Investments L32

**Current Assets:**

**L33** Trade debtors L33

**L34** Sundry debtors L34

**L34A** Stock L34A

**L35** Loans to directors L35

**L36** Cash in hand and cash at bank L36   
(Enter 'X' if value is negative)

**L37** Other current assets L37

**L38** TOTAL CURRENT ASSETS L38

**L39** TOTAL ASSETS ( L31 + L32 + L38 ) L39

**LIABILITIES AND OWNERS' EQUITY**

**Current Liabilities:**

**L40** Loans and overdrafts L40

**L41** Trade creditors L41

**L42** Sundry creditors L42

**L43** Loans from directors L43

**L44** Other current liabilities L44

**L45** TOTAL CURRENT LIABILITIES L45

**L46** Long-term liabilities L46

**L47** TOTAL LIABILITIES L47

**Shareholders' Equity:**

**L48** Paid-up capital L48

**L49** Profit and loss appropriation account L49   
(Enter 'X' if value is negative)

**L50** Reserve account L50

**L51** Total Equity L51   
(Enter 'X' if value is negative)

**L52** TOTAL LIABILITIES AND EQUITY L52   
(Enter 'X' if value is negative)

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**PART M: PARTICULARS OF WITHHOLDING TAXES**

Gross payments to non-residents in the basis period subject to withholding tax under sections 107A, 109, 109A, 109B, 109E, 109F and 109G.

	Section	Total gross amount paid	Total tax withheld and remitted to LHDNM	Total net amount paid
M1	107A	<input type="text"/>	<input type="text"/>	<input type="text"/>
M2	109	<input type="text"/>	<input type="text"/>	<input type="text"/>
M3	109A	<input type="text"/>	<input type="text"/>	<input type="text"/>
M4	109B	<input type="text"/>	<input type="text"/>	<input type="text"/>
M5	109E	<input type="text"/>	<input type="text"/>	<input type="text"/>
M6	109F	<input type="text"/>	<input type="text"/>	<input type="text"/>
M7	109G	<input type="text"/>	<input type="text"/>	<input type="text"/>

**PART N: TRANSACTION BETWEEN RELATED COMPANIES**

	Amount
N1 Total sales to related companies in Malaysia	N1 <input type="text"/>
N2 Total sales to related companies outside Malaysia	N2 <input type="text"/>
N3 Total purchases from related companies in Malaysia	N3 <input type="text"/>
N4 Total purchases from related companies outside Malaysia	N4 <input type="text"/>
N5 Total of other expenses to related companies in Malaysia	N5 <input type="text"/>
N6 Total of other expenses to related companies outside Malaysia	N6 <input type="text"/>
N7 Loans to related companies in Malaysia	N7 <input type="text"/>
N8 Loans to related companies outside Malaysia	N8 <input type="text"/>
N9 Loans from related companies in Malaysia	N9 <input type="text"/>
N10 Loans from related companies outside Malaysia	N10 <input type="text"/>
N11 Other income from related companies in Malaysia	N11 <input type="text"/>
N12 Other income from related companies outside Malaysia	N12 <input type="text"/>

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**PART P: PARTICULARS OF COMPANY**

- P1** Status of company (Enter 'X' in the relevant box)
- |                                      |   |  |  |   |   |
|--------------------------------------|---|--|--|---|---|
| <input type="checkbox"/> BioNexus    | <input type="checkbox"/> Real Property                    | <input type="checkbox"/> Venture Capital         | <input type="checkbox"/> Closed-end Fund               | <input type="checkbox"/> Operational Headquarters     | <input type="checkbox"/> Investment Holding |
| <input type="checkbox"/> Institution | <input type="checkbox"/> International Procurement Centre | <input type="checkbox"/> Foreign Fund Management | <input type="checkbox"/> Malaysian International Trade | <input type="checkbox"/> Regional Distribution Centre | <input type="checkbox"/> Others             |
- MSC       Public       Charitable Organisation

**P2** Registered address

Postcode  Town

State

**P3** Correspondence address

Postcode  Town

State

**P4** Address of business premise

Postcode  Town

State

**P5** Telephone no. of business premise

**P6** Website / Blog address

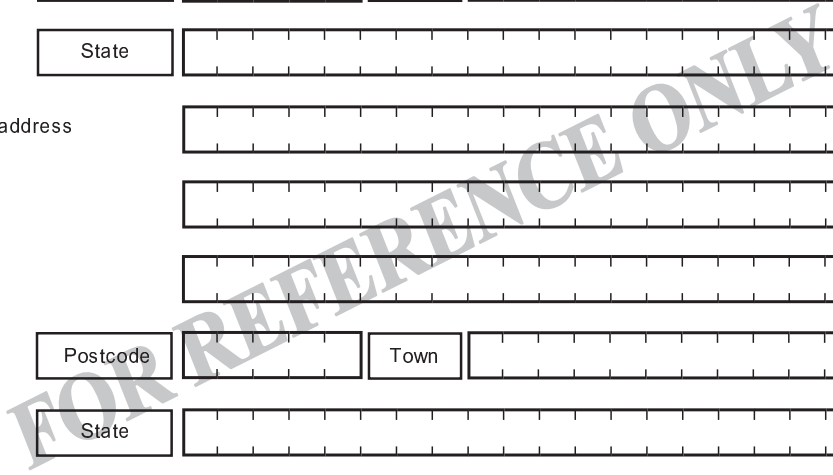
**P7** Name of bank \*

**P8** Bank account no. \*

\* Note: Enter the name of the bank and bank account no. for the purpose of electronic income tax refund

**P9** Address where company's records are kept (Enter 'X' in the relevant box)

Address as per P2       Address as per P3       Address as per P4



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**P10** Other address if P9 does not apply

Postcode  Town

State

**P11** Directors' Name

Director I

Director II

Director III

**P12** Directors' identification / passport no.

Director I

Director II

Director III

**P13** Directors' telephone no.

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**P14** Directors' income tax no.

Director I SG / OG

Director II SG / OG

Director III SG / OG

**P15** Directors' equity shareholding (%)

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**P16** Directors' salary / bonus

Director I

Director II

Director III

**P17** Directors' fee / commission / allowance

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**PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF THE COMPANY**

Controlled company  1 = Yes 2 = No

<b>Q1</b>	Identification / Passport / Registration No.	<input type="text"/>
	Name	<input type="text"/> <input type="text"/>
	Direct shareholding (%)	<input type="text"/> Country of origin (Use the Country Code) <input type="text"/>
<b>Q2</b>	Identification / Passport / Registration No.	<input type="text"/>
	Name	<input type="text"/> <input type="text"/>
	Direct shareholding (%)	<input type="text"/> Country of origin (Use the Country Code) <input type="text"/>
<b>Q3</b>	Identification / Passport / Registration No.	<input type="text"/>
	Name	<input type="text"/> <input type="text"/>
	Direct shareholding (%)	<input type="text"/> Country of origin (Use the Country Code) <input type="text"/>
<b>Q4</b>	Identification / Passport / Registration No.	<input type="text"/>
	Name	<input type="text"/> <input type="text"/>
	Direct shareholding (%)	<input type="text"/> Country of origin (Use the Country Code) <input type="text"/>
<b>Q5</b>	Identification / Passport / Registration No.	<input type="text"/>
	Name	<input type="text"/> <input type="text"/>
	Direct shareholding (%)	<input type="text"/> Country of origin (Use the Country Code) <input type="text"/>

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**PART R: OTHER PARTICULARS**

**R1** Foreign equity in comparison with paid-up capital: (Enter 'X' in the relevant box)

70% - 100%  51% - 69%  20% - 50%  ≤ 19%  NIL

**R2** Advance Ruling: (Enter 'X' in the relevant box)

**R2a** Advance Ruling Yes  No  **R2b** Compliance with Advance Ruling Yes  No

**R2c** Material difference in arrangement (To be completed if R2a = 'Yes') Yes  No  (To be completed if R2a = 'Yes')

**R3** Advance Pricing Arrangement: (Enter 'X' in the relevant box)

**R3a** Advance Pricing Arrangement Yes  No  **R3b** Compliance with Advance Pricing Arrangement Yes  No

**R3c** Material difference in arrangement (To be completed if R3a = 'Yes') Yes  No  (To be completed if R3a = 'Yes')

**R4** Transfer pricing documentation prepared (Enter 'X' in the relevant box) Yes  No

**PART S: PARTICULARS OF AUDITOR**

**S1** Name of firm

**S2** Address of firm

Postcode  Town

State

**S3** Telephone no.

FOR REFERENCE ONLY

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**PART T: PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM**

**T1** Name of firm

**T2** Address of firm

Postcode  Town

State

**T3** Telephone no.

**T4** Tax agent's approval no.

**T5** Business registration no.

**T6** e-Mail

Signature

Date

Day Month Year

FOR REFERENCE ONLY

**DECLARATION**

I

Identification / Passport No. \*

(\* Delete whichever is not relevant)

hereby declare that this return form has been prepared based on audited accounts and contains information that is true, correct and complete pertaining to the income tax of this company as required under the Income Tax Act 1967.

Signature

Date

Day Month Year

Designation