

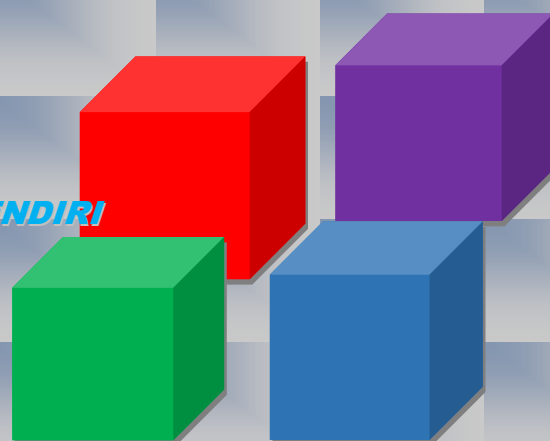


# INCOME TAX OF LIMITED LIABILITY PARTNERSHIP

## FORM PT 2016 EXPLANATORY NOTES

ADDITIONS / AMENDMENTS			
No.	Item	Subject	Page
1.	9	Carry on e-Trading business	3
2.	10	Status of Business	4
3.	12	Claim Input Tax from the Royal Malaysian Customs Department	4
4.	13	Goods & Services Tax Registration No.	4
5.	B13a & B13b	Tax rate	6
6.	C25A	Input tax not claimable from the Royal Malaysian Customs Department	9

*SISTEM TAKSIR SENDIRI*



Bersama Membangun Negara

This Explanatory Notes is intended to assist a limited liability partnership in completing the Form PT for Year of Assessment 2016. Read this Notes with care so that the form and the declarations made therein for Year of Assessment 2016 are true, correct and complete. Leave the boxes blank if not relevant. Public Ruling No. 5/2015 regarding the taxation of limited liability partnership is available at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM), <http://www.hasil.gov.my>.

Working sheets, records and documents need not be furnished together with the Form PT EXCEPT for tax refund case whereby a limited liability partnership is required to furnish the following working sheets which can be printed from the Company Return Form Guidebook at the LHDNM Official Portal:-

- (i) **HK-6** pertaining to the claim for section 110 tax deduction (others); and
- (ii) **HK-8 / HK-9**, if applicable, relating to the foreign tax deducted in the country of origin.

However, it must be retained for a period of seven (7) years after the end of the year in which the return is furnished to the Director General of Inland Revenue, for the purpose of examination when required.

Use **black ink pen**. Fill the relevant boxes using **BLOCK LETTERS**. Amounts from items B13 to B19 require the indication of *sen*. Amounts in other parts need to be indicated in *ringgit* only.

<b>Example:</b>	Chargeable Income (item B12)	RM 2,180,246.65
	Tax Payable (item B16)	RM 865,927.98
	<b>B12</b> CHARGEABLE INCOME	2, 1 8 0, 2 4 6
	<b>B16</b> TAX PAYABLE	8 6 5, 9 2 7   . 9 3

### BASIC PARTICULARS

Item	Subject	Explanation
1.	Name of Limited Liability Partnership	Name of Limited Liability Partnership (LLP) as registered with the Companies Commission of Malaysia.
2.	Income Tax No.	Enter the income tax reference number of the LLP. Example: PT 2012345621  PT <span style="border: 1px solid black; padding: 2px 10px; display: inline-block;">2 0 1 2 3 4 5 6 2 1</span>
3.	Reference No. (Registration No.)	Number as registered with the Companies Commission of Malaysia.
4.	Employer's No.	Employer's income tax reference number. Example: E 202154402  E <span style="border: 1px solid black; padding: 2px 10px; display: inline-block;">2 0 2 1 5 4 4 0 2</span>
5.	Date of Commencement of Operations	The date of commencement of operations by the LLP.
6.	Accounting Period	Opening and closing date of the LLP's accounting period. Refer to examples in item 7.

## 7. Basis Period

Basis period for the LLP's current year of assessment. If the LLP commences operations or changes its closing date of accounts, enter the correct opening and closing date of the basis period in item 7.

**Example 1: LLP commences operations**

First accounts : 1.5.2015 hingga 31.3.2016 (11 months)

Second accounts : 1.4.2016 hingga 31.3.2017 (12 months)

Items 6 and 7 have to be completed as follows:-

Year of Assessment	Accounting Period	Basis Period
<b>2016</b>	<b>01/05/2015 - 31/03/2016</b>	<b>01/05/2015 - 31/03/2016</b> (11 months)
2017	01/04/2016 - 31/03/2017	01/04/2016 - 31/03/2017 (12 months)

**Example 2: LLP commences operations**

First accounts : 1.2.2015 to 30.4.2016 (15 months)

Second accounts: 1.5.2016 to 30.4.2017 (12 months)

Complete items 6 and 7 as follows:-

Year of Assessment	Accounting Period	Basis Period
<b>2016</b>	<b>01/02/2015 - 30/04/2016</b>	<b>01/02/2015 - 30/04/2016</b> (15 months)
2017	01/05/2016 - 30/04/2017	01/05/2016 - 30/04/2017 (12 months)

**Example 3: Change of accounting period**

Existing accounts : 1.3.2015 hingga 28.02.2016 (12 months)

Subsequent accounts : 1.3.2016 hingga 31.12.2016 (10 months)

1.1.2017 hingga 31.12.2017 (12 months)

Items 6 and 7 have to be completed as follows:-

Year of Assessment	Accounting Period	Basis Period
<b>2016</b>	<b>01/03/2015 - 28/02/2016</b>	<b>01/03/2015 - 28/02/2016</b> (12 months)
2017	01/03/2016 - 31/12/2017	01/03/2016 - 31/12/2017 (22 months)

**Example 4: Change of accounting period**

Existing accounts : 1.7.2014 to 30.6.2015 (12 months)

Subsequent accounts : 1.7.2015 to 31.5.2017 (23 months)

1.6.2017 to 31.5.2018 (12 months)

Complete items 6 and 7 as follows:-

Year of Assessment	Accounting Period	Basis Period
2015	01/07/2014 - 30/06/2015	01/07/2014 - 30/06/2015 (12 months)
<b>2016</b>	<b>01/07/2015 - 31/05/2017</b>	<b>01/07/2015 - 30/06/2016 (12 months)</b>
2017		01/07/2016 - 31/05/2017 (11 months)
2018	01/06/2017 - 31/05/2018	01/06/2017 - 31/05/2018 (12 months)

**Example 5: Change of accounting period**

Existing accounts : Accounting ending on 31 Desember

Subsequent accounts : 1.1.2015 to 31.5.2015 ( 5 months)

1.6.2015 to 31.5.2016 (12 months)

Complete items 6 and 7 as follows:-

Year of Assessment	Accounting Period	Basis Period
2015	01/01/2015 - 31/05/2015	01/01/2015 - 31/05/2015 ( 5 months)
<b>2016</b>	<b>01/06/2015 - 31/05/2016</b>	<b>01/06/2015 - 31/05/2016 (12 months)</b>

8. Country of Residence Refer to the country codes on page 14 of this explanatory notes or Appendix E of the Company Return Form Guidebook to determine the country code.

9. Carry on e-Trading business Enter '1' in the box for 'Yes' if the LLP sells any goods or renders any service online.  
If 'Yes', also complete item F2 on page 3 of the form.  
An LLP is considered as carrying on e-trading business if in deriving its income, it uses internet for:

- (i) Receiving orders for goods or services.  
Example:  
The LLP receives orders via e-mail, website or social media, and not by conventional post, telephone or facsimile.
- (ii) Receiving payment in respect of good or services.  
Example:  
The LLP receives digital cash payment from credit card or charge card via e-mail or website, and not by conventional post, telephone or facsimile
- (iii) Delivering goods or services.  
Example:
  - The LLP uses e-mail, internet or file transfer protocol to deliver digitized music, articles or software instead of the conventional method of delivering software on disk.
  - The LLP uses both e-mail and website to offer its advice and receives payment for the advice.
  - The LLP advertises the goods or services of other entities on internet for a fee.

		<ul style="list-style-type: none"> <li>- The LLP hosts the website(s).</li> <li>- The LLP renders service in providing access to internet.</li> </ul> <p>Enter '2' if the LLP does not carry on any e-trading business, or not relevant.</p>
10.	Status of Business	<p>Enter the status of the business as at the end of the basis period.</p> <p>Enter '1' if the LLP is in operation.</p> <p>Enter '2' for <b>dormant</b> * if the LLP:</p> <ul style="list-style-type: none"> <li>• has never commenced operations since the date of its incorporation; or</li> <li>• has previously been in operation or carried on business but has now ceased operations or business</li> </ul> <p>Enter '3' if the LLP is in the process of winding up.</p> <p><b>* Note:</b> An LLP is not considered as dormant if it owns shares, real properties, fixed deposits and other similar investments; including income such as rents, interest, etc (if any) received by virtue of the mentioned ownership.</p>
11.	Limited Liability Partnership with capital contribution of RM2.5 million and below at the beginning of the basis period	Enter '1' in the box provided if the LLP is resident in Malaysia and has a total capital contribution (whether in cash or in kind) of two million five hundred thousand ringgit and less at the beginning of the basis period for a year of assessment.
12.	Claim Input Tax from the Royal Malaysian Customs Department	<p>Enter '1' if the LLP claims input tax from the Royal Malaysian Customs Department.</p> <p>Enter '2' if the company does not claim, cannot claim, or not relevant.</p>
13.	Goods & Services Tax registration No.	If item 12 = 1, enter the Goods & Services Tax registration number as registered with the Royal Malaysian Customs Department.

<b>PART A: PARTICULARS OF PARTNERS</b>		
<b>Item</b>	<b>Subject</b>	<b>Explanation</b>
A1a – A1c	Name of Partners	State the name of three (3) main partners in order of precedence.
A2a – A2c	Partners' Identification / Passport / Registration No.	Enter the identity card / passport / registration number of the three main partners in items A1a to A1c.

<b>PART B: STATUTORY INCOME, TOTAL INCOME, CHARGEABLE INCOME &amp; TAX PAYABLE</b>		
<b>Item</b>	<b>Subject</b>	<b>Explanation</b>
B1	Aggregate Statutory Income from Business	Total of all statutory income from businesses and partnerships.
B2	Business losses brought forward (Restricted to B1)	<ul style="list-style-type: none"> <li>• Business losses not absorbed by income of previous years of assessment.</li> <li>• For partnerships and companies which convert to LLP, subsection 44(5E) of ITA 1967 provides for losses not fully absorbed to be carried to the relevant LLP.</li> <li>• Enter '0' if there is no loss brought forward.</li> </ul>
B3	Total	B1 minus B2
<b>Other Statutory Income</b>		
B4	Dividends	Statutory income from taxable dividends.
B5	Interest and discounts	Amount C from Working Sheet HK-C15 (Company Return Form Guidebook)
B6	Rents, royalties and premiums	<p><b>Rents</b> Amount D from Working Sheet HK-C16 (Company Return Form Guidebook)</p> <p><b>Royalties</b> Amount F from Working Sheet HK-C15 (Company Return Form Guidebook)</p>
B7	Other income	Taxable income other than those listed in B4 to B6.
B8	Aggregate Income	Total amount from B3 to B7.
B9	Current year business losses	<p>Use the relevant working sheet to compute the adjusted loss.</p> <p>Adjusted business loss can be computed based on the format in Appendix A1 / A2 / A3 of the Company Return Form Guidebook. If the LLP has more than more than one business, add all the adjusted losses and enter the amount in the relevant working sheet.</p> <p>The amount in B9 is restricted to the amount in B8. If the amount in B9 exceeds the amount in B8, enter the amount as per B8 in this item.</p> <p>Transfer the amount from item B9 (loss which can be absorbed) to the relevant working sheet.</p>


B10	Approved donations / gifts / contributions	<p>a) Gift of money to the Government, State Government or local authority. Subsection 44(6).</p> <p>b) Gift of money to institutions / organisations approved by the Director General of Inland Revenue is restricted to the difference between 7% of the aggregate income in B8 and the total amount deducted pursuant to subsection 44(11B) and subsection 44(11c). Proviso to subsection 44(6).</p> <p>c) Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Amount to be deducted shall not exceed the difference between 7% of the aggregate income in B8 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11c). Subsection 44(11B).</p> <p>d) Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance. Amount to be deducted shall not exceed the difference between 7% of the aggregate income in B8 and the total amount deducted pursuant to the proviso to subsection 44(6) and subsection 44(11B). Subsection 44(11c).</p> <p>e) Gift of the artefacts, manuscripts or paintings to the Government shall be based on the value determined by the Director General of Museums Malaysia or Director General of the National Archives. Subsection 44(6A)</p> <p>f) Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries, libraries of schools / institutions of higher education. Subsection 44(8).</p> <p>g) Gift of paintings to the National Art Gallery or any state art gallery shall be based on the value determined by the National Art Gallery or state art gallery. Subsection 44(11).</p>
B11	<i>Zakat perniagaan</i>	Refer to subsection 44(11A) on the eligibility to claim. Amount eligible for claim is restricted to 2.5% of the aggregate income in B8.
B12	Chargeable Income	B8 minus (B9 to B11) Enter '0' if the computed value is negative.
B13	Apportionment of Chargeable Income	
B13 a	Rate of 19%	Amount of chargeable income subject to tax at the rate of <b>19%</b> (refer to Schedule 1 of ITA 1967).
B13 b	Rate of 24%	Amount of chargeable income subject to tax at the rate of <b>24%</b> (refer to Schedule 1 of ITA 1967).
B13c – B13e	Other rates	Amount of chargeable income subject to tax at rates other than those stated in item B13a and item B13b (refer to the Double Taxation Agreement in Appendix F of the Company Return Form Guidebook).
B14	Total Income Tax Charged	Total amount of income tax from items B13a to item B13e.

B15	Section 110 (others)	<p><b>Section 110 tax deduction (others)</b> Enter the amount of tax deducted (amount B) from Appendix B2 (Company Return Form Guidebook) in this item. Section 110 tax deduction (others) does NOT include payments which are subject to withholding tax under section 107A.</p>
	Sections 132 and 133	<p><b>Section 132 tax relief</b> Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin. Refer to Appendix F (Company Return Form Guidebook) for countries which have Double Taxation Agreement with Malaysia. List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3 (Company Return Form Guidebook). Transfer amount B from the Appendix to this item. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.</p>
		<p><b>Section 133 tax relief</b> Tax relief in respect of income brought into Malaysia, on which tax has been charged in the country of origin which does not have any Double Tax Agreement with Malaysia. List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Appendix B4 (Company Return Form Guidebook). Transfer amount B from the Appendix to this item. Originals documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 for the computation of credit.</p>
B16	Tax Payable	B14 minus B15.
B17	Tax Repayable	<p>B15 minus B14. This item is applicable if the total deduction and relief in item B15 exceeds the amount in item B14. Furnish Appendices B2 / B3 / B4* (whichever is relevant) with the Form PT. * Appendices B2/ B3/ B4 can be obtained from the Company Return Form Guidebook.</p>
B18	Instalment payments made	This payment does not include any payment of arrears in respect of tax for previous years of assessment
B19	Balance of Tax Payable / Tax Paid in Excess	<p>a) Balance of tax payable : B16 minus B18. b) Tax paid in excess : B18 minus B16.</p>

#### DECLARATION BY COMPLIANCE OFFICER

If the return form is not duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to you for information. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.



<b>PART C : FINANCIAL PARTICULARS OF LIMITED LIABILITY PARTNERSHIP [ MAIN BUSINESS ]</b>		
<b>Item</b>	<b>Subject</b>	<b>Explanation</b>
C1	Name of Business	Enter the name of the main business.
C2	Business Code	Enter the business code (refer to Appendix G of the Company Return Form Guidebook) for the main business only. If there is more than one main business, enter the business code for the business with the highest turnover.
C2A	Type of Business Activity	Specify the type of activity of the business concerned in the box provided.
C3	Sales / Turnover	Total gross income of the main business including accrued income. Enter '0' if no income.
C4	Opening Stock	Opening stock of finished goods as per Trading Account.
C5	Purchases	Total gross purchases less discounts, returns outwards and rebate pertaining to the main business, C2.
C6	Cost of Production	Cost of production from Manufacturing Account.
C7	Closing Stock	Closing stock of finished goods as per Trading Account.
C8	Cost of Sales	(C4 plus C5 plus C6) minus C7. Enter '0' if none.
C9	Gross Profit / Loss	C3 minus C8. Indicate 'X' in the box provided if the value is negative (loss).
C10	Foreign Currency Exchange Gain	Total foreign currency exchange gain as per Profit and Loss Account.
C11	Other Business Income	Total net income from business sources other than C2.
C12	Other Income	Total net income from all non-business sources. This includes the tax liable portion of extraordinary income / gains and income under subsection 4(f) of ITA 1967.
C13	Non-taxable Profits	This item takes into account unrealized profits, capital gains and non-taxable portion of extraordinary income / gains. This excludes tax exempt income.
C14	Interest	Total interest expense including hire-purchase interest and interest on lease.
C15	Professional, technical, management and legal fees	 <p>Total payments made as per Profit and Loss Account</p>
C16	Technical fee payments to non-resident recipients	
C17	Contract Payments	Amount of contract payments claimed in the Profit and Loss Account. This excludes contract payments classified as cost of sales.

C18	Non-partners' Salaries and Wages	This includes bonuses, allowances, overtime pay and leave pay as per Profit and Loss Account.										
C18a	Partners' Salaries and Wages											
C19	Royalties	Gross amount before deduction of withholding tax.										
C20	Rental / Lease	Total paid for rental of premises, land, motor vehicles, equipment, other rental and leases claimed in the Profit and Loss Account.										
C21	Maintenance and Repairs	Amount claimed as per Profit and Loss Account										
C22	Research and Development											
C23	Promotion and Advertisement											
C24	Travelling and Accommodation											
C25	Foreign Currency Exchange Loss	Total foreign currency exchange loss as per Profit and Loss Account.										
C25A	Input tax not claimable from the Royal Malaysian Customs Department	This refers to the amount of input tax verified by the Royal Malaysian Customs Department as not claimable. This amount of input tax verified as not claimable can be claimed as an allowable expense under the ITA 1967. Enter the amount of input tax or part thereof in respect of the expenditure for the current year of assessment.										
C26	Other Expenditure	Total of all expenses other than from C14 to C25A, claimed in the Profit and Loss Account										
C27	Total Expenditure	Total expenses from C14 to C26										
C28	Net Profit / Loss	Net profit or loss as per Profit and Loss Account. Mark 'X' if value is negative.										
C29	Non-allowable Expenses	Expenses not allowed: <table border="1" data-bbox="555 1357 1522 2031"> <thead> <tr> <th>Legal Provision</th> <th>Subject</th> </tr> </thead> <tbody> <tr> <td>33(2)</td> <td>Interest not deductible against business income</td> </tr> <tr> <td>34(4)</td> <td>Contribution to an approved scheme in excess of 19% of the employee's remuneration</td> </tr> <tr> <td>39(1)(a)</td> <td>Any form of private or domestic expenses</td> </tr> <tr> <td>39(1)(b)</td> <td>Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income. Example: Contoh: ▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings.</td> </tr> </tbody> </table>	Legal Provision	Subject	33(2)	Interest not deductible against business income	34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration	39(1)(a)	Any form of private or domestic expenses	39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income. Example: Contoh: ▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings.
Legal Provision	Subject											
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			<ul style="list-style-type: none"> <li>▪ Stock exchange listing expenses.</li> <li>▪ Pre-commencement or cessation of business expenses.</li> <li>▪ Legal expenses in connection with the acquisition of assets or private matters.</li> <li>▪ Donations</li> <li>▪ Fines for violation of law including fines and expenses relating to income tax appeals.</li> <li>▪ Gifts (except for own employees).</li> <li>▪ Club membership (entrance) fees and private club membership subscriptions.</li> <li>▪ Payment for loan and agency agreements.</li> <li>▪ Purchase of assets and similar expenses.</li> <li>▪ Other expenses</li> </ul>
		39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital.
		39(1)(d)	Payment to an unapproved provident fund.
		39(1)(e)	(i) Qualifying mining expenditure (Schedule 2) (ii) Qualifying agriculture / forest expenditure (Schedule 3) (iii) Qualifying prospecting expenditure (Schedule 4)
		39(1)(f)	Interest or royalty paid to non-residents without complying with section 109.
		39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber.
		39(1)(i)	Contract payment made without complying with section 107A.
		39(1)(j)	Payment made to non-residents without complying with section 109B.
		39(1)(k)	Payment exceeding RM50,000 for rental of non-commercial motor vehicle.
		39(1)(l)	Entertainment
		39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia.
		-	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts.
		-	Expenditure relating to changes in the authorized capital and paid-up capital.

		-	Professional fees related to the acquisition of fixed assets or investments.
		-	Renovations and improvements to buildings.
		-	Expenses other than the above.
C30	Motor Vehicles	} Net book value as per Balance Sheet	
C31	Plant and Machinery		
C32	Land and Buildings		
C33	Other Fixed Assets		
C34	Total Fixed Assets	Total from C30 to C33.	
C35	Total cost of fixed assets acquired in the basis period	Only the total cost of fixed assets acquired in the basis period is taken into account in this item. If the fixed assets is acquired through hire-purchase or finance lease, state the principal amount paid only.	
C36	Investments	Cost of investments and fixed deposits.	
C37	Trade Debtors	Trade debtors as per Balance Sheet	
C38	Other Debtors	Other debtors as per Balance Sheet but does not include loans to partners.	
C39	Stock	Closing stock including raw materials, work-in-progress and finished goods as per Balance Sheet.	
C40	Loans to Partners	} Amount as per Balance Sheet.	
C41	Cash in Hand and Cash at Bank		
C42	Other Current Assets	Current assets other than from C37 to C41.	
C43	Total Current Assets	Total current assets from C37 to C42.	
C44	Total Assets	Sum of C34, C36 and C43.	
C45	Loans and Overdrafts	Short-term such as bank overdrafts, banker's acceptance, trust receipts and so forth.	
C46	Trade Creditors	Total amount from the purchase of merchandise and receipt of services.	
C47	Other Creditors	Creditors other than trade creditors and loans from partners.	
C48	Loans from Partners	In the form of loans and advances as per Balance Sheet.	
C49	Other Current Liabilities	Current liabilities other than from C45 to C48.	
C50	Total Current Liabilities	Total from C45 to C49.	
C51	Long-term liabilities	Long-term loans such as term loans, debentures, bonds and others as per Balance Sheet.	
C52	Total Liabilities	C50 plus C51.	

C53	Capital Contributions	Amount of capital contributions paid.
C54	Profit and Loss Appropriation Account	Balance in the Profit and Loss Appropriation Account including retained profits as per Balance Sheet.
C55	Reserve Account	This includes all reserve accounts except retained profits.
C56	Total Capital	Sum of C53, C54 and C55.
C57	Total Liabilities and Capital	Total of C52 and C56.

**PART D : INCOME OF PRECEDING YEARS NOT DECLARED**

Item	Subject	Explanation
D1	Chargeable income of preceding year not declared (if any)	<p>Enter the type of income, year of assessment and amount in the boxes provided.</p> <p>Use Working Sheet HK-J (Company Return Form Guidebook) to declare this income and retain the relevant tax computation for examination.</p>

**PART E: PARTICULARS OF WITHHOLDING TAXES**

Working Sheet HK-M from the Company Return Form Guidebook can be used to compute.

E1	Section 107A	<p>Contract payments to non-resident contractors in the basis period. Withholding tax rate according to ITA 1967: 10% of gross amount on account of tax which is or may be payable by that non-resident contractor [paragraph 107A(1)(a) ITA 1967]</p> <p><b>Plus</b></p> <p>3% of gross amount on account of tax which is or may be payable by the employees of that non-resident contractor [paragraph 107A(1)(b) ITA 1967]</p>
E2	Section 109	<p>Payment of interest / royalties in the basis period to non-resident persons. According to Part II Schedule 1 of ITA 1967, the withholding tax rate is 15% of gross amount for interest and 10% of gross amount for royalties. Refer to Appendix F of the Company Return Form Guidebook if a different rate is stipulated in the Avoidance of Double Taxation Agreement.</p>
E3	Section 109A	<p>Payment in the basis period in respect of services performed / rendered in Malaysia by public entertainers. Withholding tax rate is 15% of gross amount (Part II Schedule 1 of ITA 1967).</p>
E4	Section 109B	<p>Payment of the kind classified under section 4A to non-resident persons in the basis period. Withholding tax rate according to Part V Schedule 1 of ITA 1967 is 10% of gross amount except where a different rate has been fixed by an Avoidance of Double Taxation Agreement (Refer to Appendix F of the Company Return Form Guidebook).</p>
E5	Section 109F	<p>Payment to a non-resident in relation to gains or profits falling under paragraph 4(f) of ITA 1967 is subject to withholding tax at the rate of 10% on gross according to Part XIII Schedule 1 of ITA 1967.</p>

E1 to E5	<p><b>TOTAL GROSS AMOUNT PAID</b> Total gross amount paid before any deduction.</p> <p><b>TOTAL TAX WITHHELD AND REMITTED TO LEMBAGA HASIL DALAM NEGERI MALAYSIA</b> Regulations and procedures regarding its remittance to the Collections Unit / Branch of LHDNM must be complied</p>
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<b>PART F: OTHER PARTICULARS</b>		
Item	Subject	Explanation
F1	Telephone No.	Telephone number at the business premise.
F2	Website / Blog address	Website / blog address (if any).
F3	Name of Bank	State the name of the bank where the LLP has a bank account. For the purpose of refund by LHDNM (if via bank), ensure that the information given in items F3 and F4 is correct.
F4	Bank Account No.	Bank account number of the LLP in relation to item F3.
F5	Disposal of assets under the Real Property Gains Tax Act 1976?	Enter '1' in the box for 'Yes' if there is disposal of asset or '2' if not applicable.
F6	Has the disposal been declared to LHDNM?	Complete this item if F5 = '1'. Enter '1' in the box for 'Yes' if the disposal has been declared to LHDNM. If not yet declared, contact the LHDNM branch which administers the income tax file of the LLP (disposer). Further details are available at the LHDNM Official Portal, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> .

<b>PART G: PARTICULARS OF COMPLIANCE OFFICER</b>		
Item	Subject	Explanation
G1	Name	Name of the compliance officer.
G2	Identification No.	Identity card number of the compliance officer.
G3	Passport No.	Passport number of the compliance officer.
G4	Income Tax No.	Income tax reference number of the compliance officer.
G5	Correspondence address	Correspondence address of the compliance officer
G6	Telephone No.	Telephone number of the compliance officer.
G7	e-Mail	e-Mail address of the compliance officer.

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

Item	Subject	Explanation
H1	Name of Firm	Name of the tax agent's firm responsible for filling out this form.
H2	Address of the Firm	Correspondence address of the tax agent's firm
H3	Telephone No.	Telephone number of the tax agent's firm / handphone number of the tax agent.
H4	Tax Agent's Approval No.	To be filled by a tax agent who has been given approval pursuant to the provision of paragraphs 153(3)(b) and 153(3)(c) of ITA 1967.
H5	e-Mail	e-Mail address of the tax agent.
H6	Signature	Signature of the tax agent who completed this form.

**COUNTRY CODES**

The following are some of the codes for countries identified. The full list in Appendix F of the Company Return Form Guidebook can also be referred to.

Name of Country	Code	Name of Country	Code	Name of Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

**Note:** R.O. = Republic of; D.P.R. = Democratic People's Republic of