

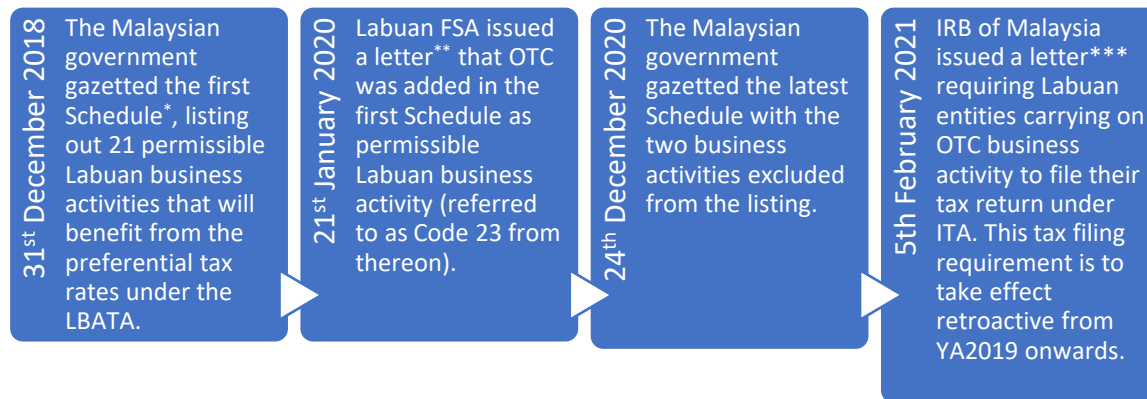
NOTICE FOR LABUAN ENTITIES

MALAYSIA'S LATEST GAZETTED AMENDMENT TO THE LABUAN TAX REGULATIONS EXCLUDES TWO LABUAN BUSINESS ACTIVITIES FROM THE SCHEDULE

Another shocking decision made by the Government of Malaysia that caught Labuan jurisdiction by surprise with two Labuan business activities were taken out from the recently gazetted amendment to the [Schedule](#)¹. After “general trading activity” was snubbed in the first-round overhaul of the Labuan tax regime back in late December 2018, this time Code 6; “Labuan International Commodity Trading Company” (LICT) was completely deleted while Code 23; “Other Trading Activity” (OTC) was not cited at all in the Schedule.

Kindly take note that this notice is intended only for Labuan entities carrying on business activities as LICT (Code 6) or OTC (Code 23) and are significantly affected by this latest amendment.

Quick background of the sudden turnabout in policy and why it has brought jittery to the industry, illustrated below in chronological events –



* [first Schedule](#) – Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2018

** [letter](#) – Labuan FSA letter dated 21st January 2020 – “Addition to the Revised Substance Regulations”

*** letter – IRB letter dated 5th February 2021

Note that between 31st December 2018 and 24th December 2020, there were numerous meetings held and consultation among the Labuan financial services stakeholders i.e., the Association of Labuan Trust Companies (ALTC), Labuan FSA, Inland Revenue Board of Malaysia (IRB) and the Ministry of Finance to iron out uncertain issues arising from the Labuan tax regime overhaul. Some issues were addressed and settled but the main sticky points are still unresolved as of the date of this notice.

What does this mean to Labuan entities affected by this amendment?

- LICT (Code 6) was deleted and OTC (Code 23) was not cited in the latest Schedule. This means Labuan entities affected by this amendment are out of scope and will not be benefiting from the 3% tax rate under the [LBATA](#)².
- Chargeable income will be taxed up to 24% under the ITA.
- Following the latest Government’s gazette, the IRB issued a letter on 5th February 2021 ruling that the affected Labuan entities with OTC business activity must file their tax return under the domestic

¹ Labuan Business Activity Tax (Requirements for Labuan Business Activity) 2018 (Amendment) Regulations 2020 – PU(A)375 dated 24th December 2020

² Labuan Business Activity Tax Act 1990

[ITA](#)³. Now that the affected Labuan entities will be assessed in accordance with the domestic tax regulations i.e., on a current year basis, and it is not anymore on a preceding year basis.

So, what now?

- Filing of tax return is no more a straightforward affair. A qualified tax agent in Labuan will need to be engaged by the affected Labuan companies to do the proper tax computation and file the tax return with the IRB which is due this 31st March 2021.
- The tax filing requirement will have a retroactive effect starting from year of assessment (YA) 2019.
- The affected Labuan entities are no longer subject to *economic substance requirements* (ESR). There is no need to comply with the full-time employees and meeting the OPEX requirements in Labuan.

Awaiting clarifications from Labuan FSA

Our association, the ALTC, is demanding clarifications from Labuan FSA about this matter. We will update you with more information and any new development.

We will be contacting our clients whose Labuan entities are affected by this latest amendment and discuss steps to take or options available.

Thank you.

Yours faithfully,

Sukor Ashak
Managing Director
HMR Konsultan (Labuan) Ltd.

³ Income Tax Act 1967



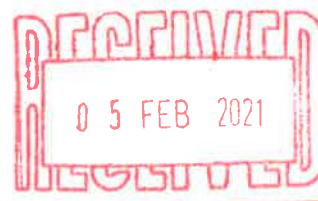
LEMBAGA HASIL DALAM NEGERI MALAYSIA
UNIT ANTARABANGSA LABUAN
UNIT E.004 & E.005
TINGKAT 1 ARAS PODIUM
KOMPLEKS UJANA KEWANGAN
JALAN MERDEKA
87000 W.P. LABUAN

Telefon : 087-595300
Faks : 087-415385
Laman Web: <http://www.hasil.gov.my>

Our Ref.: LHDN.SBH.C.600-8/21/4

Date : 05/02/2021

CHAIRMAN
ASSOCIATION OF LABUAN TRUST COMPANIES (ALTC)
C/O LEVEL 1, LOT 7, BLOCK F SAGUKING COMMERCIAL
BUILDING JALAN PATAU - PATAU
87000 LABUAN F.T., MALAYSIA



Dear Datuk,

STATUS OF OTHER TRADING ACTIVITIES (CODE 23) UNDER THE NEWLY-GAZETTED P.U. (A) 375/2020

The above subject matter refers.

2. The newly gazetted Labuan Business Activity Tax Act (Requirements For Labuan Business Activity) 2018 (Amendment) Regulations 2020 (P.U.(A) 375/2020) has caused Labuan Entity carrying on "Other Trading" activities not to be included in the meaning of "Labuan Entity" under subsection 2B (1) Labuan Business Activity Tax Act (LBATA) 1990 and are required to submit Income Tax Return Form (ITRF) under Income Tax Act (ITA) 1967.

3. The due date for tax return submission under ITA 1967 can be summarized in the following table:

YEAR ASSESSMENT	DUE DATE
2019	31/03/2021
2020 (accounting period up to 30/6/2020)	31/03/2021
2020 (accounting period up to 31/07/2020 – 31/12/2020)	According to ITA 1967

****No penalty will be imposed under Subsection 112(3) ITA 1967 if the income tax return submitted within the stipulated time.***

4. Kindly inform non-submission of CP204 in relation to YA2019 and YA2020 will not be imposed any penalty. However, please note that CP204 for YA2021 must be submitted at soonest.

5. If the Labuan Entity has made tax payment under LBATA 1990 for the respective year of assessment, the amount will be transferred to ITA 1967 ledger.

6. The application for the Income tax file registration should be forwarded to IRBM Labuan F.T Branch using appropriate forms as summarized below:

TYPES OF LABUAN ENTITY	FORM TO BE FILLED UP	SUPPORTING DOCUMENTS NEEDED
Company	CP600C	Please refer to Appendix 1
Partnership	CP600D	
Employer	CP600E	
Association (Foundation)	CP600F	
Limited Liability Partnership	CP600PT	
Trust Body / Unit Trust / Property Trust / Real Estate Investment Trust / Property Trust Fund	CP600T	
Business Trust	CP600TN	

7. In relation to paragraph 3 to 6, any inquiries pertaining to the related matters can be addressed to the following officers:

PARTICULARS	OFFICER
Income Tax File Registration	<p>1. Mr. Samin Sembagoh Email: samin@hasil.gov.my Tel: 087-595300 extension 181815</p> <p>2. Mr. Azmawi Sulaiman Email: azmawi@hasil.gov.my Tel: 087-595300 extension 181804</p>
Income Tax Return Submission	<p>1. Mr. Mohamad Usul Basiunee Email: mohamadusul@hasil.gov.my Tel: 087-595300 extension 181826</p>
CP 204 Submission	<p>1. Mr. Mohd Nasri Ibrahim Email: mohdnasri.b@hasil.gov.my Tel: 087-595300 extension 18184</p> <p>2. Mdm. Nor Farehah Che Othman Email: norfarehah@hasil.gov.my Tel: 087-595300 extension 181834</p>
e - Filing	<p>1. Mdm. Martina Awang Email: martina@hasil.gov.my Tel: 087-595300 extension 181846</p> <p>2. Mdm. Iresjoy Egin Email: iresjoy@hasil.gov.my Tel: 087-595300 extension 181832</p>

8. Please disseminate this communication to all members of ALTC and relevant industry players.
9. Your kind understanding and cooperation are highly appreciated.

Regards.


.....
(MARYLINE JOMAS)
DEPUTY DIRECTOR,
FEDERAL TERRITORY OF LABUAN BRANCH
FOR CHIEF EXECUTIVE OFFICER / DIRECTOR GENERAL OF INLAND REVENUE
INLAND REVENUE BOARD MALAYSIA

- C.C. **DIRECTOR
TAX OPERATIONS DEPARTMENT
HEADQUARTERS INLAND REVENUE BOARD OF MALAYSIA
LEVEL 12, HASIL TOWER
PERSIARAN RIMBA PERMAI
CYBER 8, 63000 CYBERJAYA SELANGOR**
- C.C. **DIRECTOR
TAX POLICY DEPARTMENT
HEADQUARTERS INLAND REVENUE BOARD OF MALAYSIA
LEVEL 17, HASIL TOWER
PERSIARAN RIMBA PERMAI
CYBER 8, 63000 CYBERJAYA SELANGOR**
- C.C. **DIRECTOR
SABAH STATE DIRECTOR'S OFFICE
WISMA HASIL
JALAN TUNKU ABDUL RAHMAN
88600 KOTA KINABALU, SABAH**
- C.C. **All Trust Companies, All Tax Agents and All Labuan Entities.**

SILA KEMUKAKAN : / PLEASE SUBMIT :		
1.	Syarikat Labuan <i>Labuan Company</i>	i) Salinan perakuan pemerbadanan syarikat Labuan / <i>Copy of certificate of incorporation of the Labuan company</i> ii) Salinan penyata pengumpulan syer / <i>Copy of return of allotment of shares</i> iii) Salinan penyata butir-butir dan pertukaran pengarah dan setiausaha / <i>Copy of return on particulars and changes of directors and secretaries</i> iv) Salinan memorandum dan perkara-perkara persatuan / <i>Copy of memorandum and articles of association</i>
2.	Yayasan Labuan / Yayasan Islam Labuan / Amanah Labuan / Amanah Islam Labuan <i>Labuan foundation / Labuan Islamic foundation / Labuan trust / Labuan Islamic trust</i>	i) Salinan perakuan pendaftaran / <i>Copy of certificate of registration</i> ii) Salinan pengisytiharan oleh syarikat amanah Labuan sebagai pemegang amanah (jika berkenaan) / <i>Copy of declaration of a Labuan trust company as trustee (if applicable)</i> iii) Salinan piagam yayasan / Instrumen amanah (yang mana berkenaan) / <i>Copy of charter of the Labuan foundation / Trust instrument (whichever applies)</i>
3.	Perkongsian Terhad Labuan / Perkongsian Terhad Islam Labuan / Perkongsian Liabiliti Terhad Labuan / Perkongsian Liabiliti Terhad Islam Labuan <i>Labuan Limited Partnership / Labuan Islamic Limited Partnership / Labuan Limited Liability Partnership / Labuan Islamic Limited Liability Partnership</i>	i) Salinan perakuan pendaftaran / <i>Copy of certificate of registration</i> ii) Salinan perjanjian perkongsian / <i>Copy of partnership agreement</i>
4.	Entiti Berlesen Labuan / <i>Labuan licensed Entities</i>	i) Salinan perakuan pendaftaran atau lesen / <i>Copy of certificate of Registration or license</i> yang dikeluarkan oleh Labuan Financial Services Authority (LFSA) / <i>issued by the Labuan Financial Services Authority (LFSA)</i> ii) Salinan profil pemegang saham korporat / <i>Copy of profile of corporate shareholder(s);</i> iii) Salinan profil pengarah / pegawai utama / <i>Copy of Profile of director(s) / principal officer;</i> iv) Salinan maklumat setiausaha / <i>Copy of secretary information; atau / or</i> v) Salinan memorandum dan perkara-perkara persatuan / <i>Copy of memorandum and articles of association</i> yang dikeluarkan oleh LFSA / Suruhanjaya Syarikat Malaysia (SSM) / pendaftar asing / <i>issued by the LFSA / Suruhanjaya Syarikat Malaysia (SSM) / foreign registrar</i>



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA
BORANG PENDAFTARAN NOMBOR CUKAI PENDAPATAN SYARIKAT
INCOME TAX NUMBER REGISTRATION FORM FOR COMPANY

CP600C [Pin. 1/2020]

BAHAGIAN A : / PART A :		MAKLUMAT SYARIKAT / PARTICULARS OF COMPANY				
A1	Nama syarikat / <i>Name of company</i>					
A2	Negara mastautin / <i>Country of residence</i>					
A3	No. pendaftaran syarikat / <i>Company registration no.</i>					
A4	Tarikh syarikat ditubuhkan / <i>Date of incorporation of company</i>					(hh/bb/tttt) / (dd/mm/yyyy)
A5	Tarikh mula operasi / <i>Commencement date of operations</i>					(hh/bb/tttt) / (dd/mm/yyyy)
A6a	Tarikh mula akaun / <i>Opening date of accounts</i>					(hh/bb/tttt) / (dd/mm/yyyy)
A6b	Tarikh tutup akaun / <i>Closing date of accounts</i>					(hh/bb/tttt) / (dd/mm/yyyy)
A7a	Jenis perniagaan utama / <i>Type of main business</i>					
A7b	Kod perniagaan utama / <i>Main business code</i>					
A8	Alamat surat-menyurat / <i>Correspondence address</i>					
		Poskod / <i>Postcode</i>		Bandar / <i>Town</i>		
		Negeri <i>State</i>				
A9	Alamat premis perniagaan / <i>Address of business premise</i> (Gunakan alamat SELAIN alamat peti surat atau karung berkunci / <i>Use address OTHER THAN P.O. Box or locked bag address</i>)					
		Poskod / <i>Postcode</i>		Bandar / <i>Town</i>		
		Negeri <i>State</i>				
A10	No. telefon / <i>Telephone no.</i>					
A11	e-Mel / <i>e-Mail</i>					

BAHAGIAN B : / PART B :		MAKLUMAT PENGARAH / PARTICULARS OF DIRECTORS	
B1 Pengarah I :			
B1a	Nama / <i>Name</i>		
B1b	No. kad pengenalan / <i>Identification card no.</i>		
B1c	No. pasport / <i>Passport no.</i>		
B2 Pengarah II :			
B2a	Nama / <i>Name</i>		
B2b	No. kad pengenalan / <i>Identification card no.</i>		
B2c	No. pasport / <i>Passport no.</i>		
B3 Pengarah III :			
B3a	Nama / <i>Name</i>		
B3b	No. kad pengenalan / <i>Identification card no.</i>		
B3c	No. pasport / <i>Passport no.</i>		

BAHAGIAN C : / PART C :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER	
C1	Status majikan / <i>Employer's status</i>	1 = Kerajaan / <i>Government</i> 3 = Pihak berkuasa tempatan / <i>Local authority</i>	2 = Berkanun / <i>Statutory</i> 4 = Swasta – Syarikat / <i>Private sector – Company</i> 5 = Swasta – Selain syarikat / <i>Private sector – Other than company</i>
C2	Jumlah pekerja / <i>No. of employees</i>		

MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT

D1	Nama firma / Name of firm			
D2	Alamat firma / Address of firm			
		Poskod / Postcode		Bandar / Town
		Negeri / State		
D3	No. kelulusan ejen cukai / Tax agent's approval no			
D4	No. telefon / Telephone no.			
D5	e-Mel / e-Mail			

**AKUAN PENGARAH / SETIAUSAHA SYARIKAT / EJEN CUKAI /
DECLARATION BY DIRECTOR / COMPANY SECRETARY / TAX AGENT**

Saya / I

 No. kad pengenalan / Pasport * / Identification card / Passport no. *
 (* Potong yang tidak berkenaan / * Delete whichever is not relevant)

 dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap. /
 hereby declare that the information given in this form is true, correct and complete.

 Tandatangan /
Signature

 Tarikh /
Date

(hh/bb/tttt) / (dd/mm/yyyy)

 Jawatan /
Designation

SILA KEMUKAKAN : / PLEASE SUBMIT :

1.	Syarikat tempatan : / Local company :	i) a) Salinan notis pendaftaran syarikat di bawah seksyen 15 Akta Syarikat 2016 / Copy of notice of registration of company under section 15 Companies Act 2016 atau / or b) Salinan perakuan pemerbadanan syarikat di bawah seksyen 17 Akta Syarikat 2016 / Copy of certificate of incorporation of company under section 17 Companies Act 2016 ii) Salinan perakuan pemerbadanan bagi pertukaran nama syarikat di bawah seksyen 28 Akta Syarikat 2016 (jika berkenaan) / Copy of certificate of incorporation of change of name of company under section 28 Companies Act 2016 (if relevant) iii) Salinan Profil Syarikat terkini / Copy of current Company Profil iv) Salinan perlembagaan (jika berkenaan) / Copy of constitution (if relevant) yang dikeluarkan oleh Suruhanjaya Syarikat Malaysia (SSM) / issued by the Suruhanjaya Syarikat Malaysia (SSM)
	- Syarikat Sdn. Bhd. / Private Limited Company - Syarikat Bhd. / Limited Company - Syarikat Berhad Menurut Jaminan / Company Limited by Guarantee	
2.	Syarikat asing / Foreign company	i) Salinan notis pendaftaran syarikat asing di bawah seksyen 562 Akta Syarikat 2016 / Copy of notice of registration of foreign company under section 562 Companies Act 2016 ii) Salinan dokumen perubahan atau pengubahan butir-butir berkaitan syarikat asing di bawah subseksyen 567(1) Akta Syarikat 2016 / Copy of document of particulars of change or alteration relating to foreign company under subsection 567(1) Companies Act 2016

UNTUK KEGUNAAN PEJABAT

No. cukai pendapatan	C	
No. majikan	E	



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA
BORANG PENDAFTARAN NOMBOR CUKAI PENDAPATAN PERKONGSIAN
INCOME TAX NUMBER REGISTRATION FORM FOR PARTNERSHIP

CP600D [Pin. 1/2020]

BAHAGIAN A : / PART A :		MAKLUMAT ASAS / BASIC PARTICULARS			
A1	Nama perkongsian / Name of partnership				
A2	No. pendaftaran perkongsian / Partnership registration no.				
A3	Bilangan ahli kongsi / Number of partners				
A4	Tarikh mula beroperasi / Commencement date of operations	(hh/bb/tttt) / (dd/mm/yyyy)			
A5a	Jenis perniagaan utama / Type of main business				
A5b	Kod perniagaan utama / Main business code				
A6	Alamat surat-menyurat / Correspondence address				
		Poskod / Postcode	Bandar / Town		
		Negeri / State			
A7	Alamat perniagaan utama / Address of main business (Gunakan alamat SELAIN alamat peti surat atau karung berkunci / Use address OTHER THAN P.O. Box or locked bag address)				
		Poskod / Postcode	Bandar / Town		
		Negeri / State			
A8	No. telefon / Telephone no.				
A9	e-Mel / e-Mail				

BAHAGIAN B : / PART B :		MAKLUMAT AHLI KONGSI / PARTICULARS OF PARTNERS [Gunakan lampiran jika melebihi dua (2) orang ahli kongsi / Use attachment if more than two (2) partners]			
B1	Nama ahli kongsi utama / Name of precedent partner				
B1a	No. kad pengenalan / Identification card no.				
B1b	No. pasport / Passport no.				
B1c	No. pendaftaran dengan SSM atau lain-lain / Registration no. with SSM or others				
B1d	No. cukai pendapatan / Income tax no.				
B1e	Alamat / Address				
		Poskod / Postcode	Bandar / Town		
		Negeri / State			
B1f	Bahagian ahli kongsi / Partner's share	●		Asas pembahagian * / Basis of apportionment *	
B1g	Negara mastautin / Country of residence				

* **NOTA :-** / 'Asas pembahagian' adalah angka pembawa yang digunakan untuk membahagi keuntungan atau kerugian. /
 Note :- 'Basis of apportionment' is the denominator used to apportion profit or loss.
 Contoh : / Example : Bahagian ahli kongsi A / Partner A's share - 60% (60/100)
 Dengan itu, bahagian ahli kongsi A adalah 60 dan asas pembahagian adalah 100. /
 Therefore, partner A's share is 60 and the basis of apportionment is 100.

B2	Nama ahli kongsi II / Name of partner II																			
B2a	No. kad pengenalan / Identification card no.																			
B2b	No. pasport / Passport no.																			
B2c	No. pendaftaran dengan SSM atau lain-lain / Registration no. with SSM or others																			
B2d	No. cukai pendapatan / Income tax no.																			
B2e	Alamat / Address																			
B2f	Bahagian ahli kongsi / Partner's share											Asas pembahagian / Basis of apportionment								
B2g	Negara mastautin / Country of residence																			

BAHAGIAN C : / PART C :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER	
C1	Status majikan / Employer's status	1 = Kerajaan / Government 3 = Pihak berkuasa tempatan / Local authority	2 = Berkanun / Statutory 4 = Swasta – Syarikat / Private sector – Company 5 = Swasta – Selain syarikat / Private sector – Other than company
C2	Bilangan pekerja / No. of employees		

BAHAGIAN D : / PART D :		MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT	
D1	Nama firma / Name of firm		
D2	Alamat firma / Address of firm		
D3	No. kelulusan ejen cukai / Tax agent's approval no.		
D4	No. telefon / Telephone no.		
D5	e-Mel / e-Mail		

AKUAN AHLI KONGSI / EJEN CUKAI / DECLARATION BY PARTNER / TAX AGENT

Saya / I

No. kad pengenalan / Pasport ** / Identification card / Passport no **
(* Potong yang tidak berkenaan / ** Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap. /
hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
Signature

Tarikh /
Date (hh/bb/tttt) / (dd/mm/yyyy)

Jawatan /
Designation

SILA KEMUKAKAN : / PLEASE SUBMIT :	
a)	Salinan sijil pendaftaran perniagaan perkongsian yang dikeluarkan oleh Suruhanjaya Syarikat Malaysia (SSM) / Copy of the partnership business registration certificate issued by the Companies Commission of Malaysia (SSM); atau / or Salinan perjanjian usaha sama / Copy of joint venture agreement; atau / or Salinan sijil pendaftaran dari badan profesional yang diiktiraf / Copy of the registration certificate issued by a recognised professional bodies
b)	Maklumat perniagaan dan pemilik perniagaan terkini atau senarai ahli-ahli kongsi / Information of business and current owners or list of partners ; atau / or Salinan profil perniagaan atau profil firma audit (yang mana berkenaan) dari SSM / Copy of business profile or audit firm profile(if any) from SSM

UNTUK KEGUNAAN PEJABAT	
No. cukai pendapatan	D <input type="text"/>
No. majikan	E <input type="text"/>

AKUAN MAJIKAN / EJEN CUKAI / DECLARATION BY EMPLOYER / TAX AGENT

Saya / I

No. kad pengenalan / Pasport ** / Identification card / Passport No. **
 (** Potong yang tidak berkenaan / ** Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap. /
 hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
 Signature

Tarikh /
 Date

(hh/bb/tttt) / (dd/mm/yyyy)

Jawatan /
 Designation

*** Ruang A2 : / Item A2 : Jawatan Tertinggi Majikan / Highest Position of Employer**

Akauntan / Accountant	Kongsi Utama / Precedent Partner	Pengerusi / Chairman
Akauntan Negara / Accountant General	Konsul / Consul	Pengarah Urusan / Managing Director
Bendahari / Treasurer	Kuartermaster / Quartermaster	Pengerusi / Chairman
Datuk Bandar / Mayor	Naib Canselor / Vice Chancellor	Pengerusi Eksekutif / Executive Chairman
Gabenor / Governor	Pegawai Daerah / District Officer	Pengetua / Principal
Guru Besar / Headmaster / Headmistress	Pegawai Kesihatan / Health Officer	Pengurus / Manager
Jurutera Daerah / District Engineer	Pegawai Pematuhan / Compliance Officer	Pengurus Besar / General Manager
Karta / Karta	Pegawai Pemerintah / Commanding Officer	Pengurus Dana / Fund Manager
Ketua Audit Negara / Auditor General	Pegawai Pergigian / Dental Officer	Penolong Pengarah / Assistant Director
Ketua Eksekutif / Chief Executive	Pegawai Perhutanan / Forestry Officer	Pentadbir / Administrator
Ketua Hakim Negara / Chief Justice	Pegawai Turus / Staff Officer	Pesuruhjaya / Commissioner
Ketua Pengarah / Director General	Peguan Negara / Attorney General	Pesuruhjaya Tinggi / High Commissioner
Ketua Polis Daerah / District Police Chief	Pemegang Amanah / Trustee	Presiden / President
Ketua Polis Negara / Inspector-General of Police	Pengurus Pemegang Amanah / Trustee Manager	Setiausaha / Secretary
Ketua Polis Negeri / State Police Chief	Pemilik Tunggal / Sole Proprietor	Setiausaha Agung / Secretary-General
Ketua Setiausaha / Chief Secretary	Pengarah / Director	Setiausaha Syarikat / Company Secretary
Ketua Trafik / Traffic Chief	Pengarah Eksekutif / Executive Director	Tetuan / Messrs.
Komandan / Commander	Pengarah Jurutera / Director of Engineering	Wasi / Executor
Kaunselor Komersil / Commercial Counsellor	Pengarah Urusan / Managing Director	Yang Dipertua / Governor

UNTUK KEGUNAAN PEJABAT

No. majikan

E

B3	Nama setiausaha / Name of secretary			
B3a	No. kad pengenalan / Identification card no.			
B3b	No. pasport / Passport no.			
B3c	No. cukai pendapatan / Income tax no.			
B3d	Alamat / Address			
		Poskod / Postcode		Bandar / Town
		Negeri / State		
B3e	No. telefon / Telephone no.			

BAHAGIAN C : / PART C :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER		
C1	Status majikan / Employer's status	1 = Kerajaan / Government 3 = Pihak berkuasa tempatan / Local authority	2 = Berkanun / Statutory 4 = Swasta – Syarikat / Private sector – Company	5 = Swasta – Selain syarikat / Private sector – Other than company
C2	Bilangan pekerja / No. of employees			

BAHAGIAN D : / PART D :		MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT		
D1	Nama firma / Name of firm			
D2	Alamat firma / Address of firm			
		Poskod / Postcode		Bandar / Town
		Negeri / State		
D3	No. telefon / Telephone no.			
D4	No. kelulusan ejen cukai / Tax agent's approval no.			
D5	e-Mel / e-Mail			

AKUAN PENTADBIR UTAMA PERTUBUHAN / EJEN CUKAI / DECLARATION BY ASSOCIATION'S CONTROLLING MEMBER / TAX AGENT	
Saya / I	

No. kad pengenalan / Pasport * / Identification card / Passport no. *
(* Potong yang tidak berkenaan / * Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap. /
hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
Signature

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Tarikh / Date

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(hh/bb/tttt) / (dd/mm/yyyy)

Jawatan /
Designation

--

SILA KEMUKAKAN : / PLEASE SUBMIT :	
a)	Salinan sijil pendaftaran / Copy of certificate of registration
b)	Senarai nama, nombor pengenalan dan alamat kediaman ahli-ahli Jawatankuasa / List of committee members' names, identification number and residential address

UNTUK KEGUNAAN PEJABAT	
No. cukai pendapatan	F
No. majikan	E



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

CP600PT [Pin. 1/2020]

BORANG PENDAFTARAN NOMBOR CUKAI PENDAPATAN PERKONGSIAN LIABILITI TERHAD (PLT)
INCOME TAX NUMBER REGISTRATION FORM FOR LIMITED LIABILITY PARTNERSHIP (LLP)

BAHAGIAN A : / PART A :		MAKLUMAT ASAS / BASIC PARTICULARS			
A1	Nama PLT / Name of LLP				
A2	No. pendaftaran PLT / LLP registration no.				
A3	Bilangan pekongsi / Number of partners				
A4	Tarikh PLT mula beroperasi / Date when LLP commence operations				(hh/bb/tttt) / (dd/mm/yyyy)
A5a	Tarikh mula akaun / Opening date of accounts				(hh/bb/tttt) / (dd/mm/yyyy)
A5b	Tarikh tutup akaun / Closing date of accounts				(hh/bb/tttt) / (dd/mm/yyyy)
A6a	Jenis perniagaan utama / Type of main business				
A6b	Kod perniagaan utama / Main business code				
A7	Alamat surat-menyurat / Correspondence address				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
A8	Alamat premis perniagaan / Address of Business Premise (Gunakan alamat SELAIN alamat peti surat atau karung berkunci / Use address OTHER THAN P.O. Box or locked bag address)				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
A9	No. telefon / Telephone no.				
A10	e-Mel / e-Mail				
A11a	Pertukaran kepada PLT / Conversion to LLP (Jika 'Ya', isi juga ruang A11b / If 'Yes', also complete item A11b)		1 = Ya / Yes 2 = Tidak / No		
A11b	No. cukai pendapatan sebelum pertukaran kepada PLT / Income tax no. before conversion to LLP				

▲ Isikan : / Enter : D / C

BAHAGIAN B : / PART B :		MAKLUMAT PEKONGSI / PARTICULARS OF PARTNERS [Gunakan lampiran jika melebihi tiga (3) orang pekongsi / Use attachment if more than three (3) partners]			
B1	Nama pekongsi utama / Name of precedent partner				
B1a	No. kad pengenalan / Identification card no.				
B1b	No. pasport / Passport no.				
B1c	No. pendaftaran dengan SSM atau lain-lain / Registration no. with SSM or others				
B1d	No. cukai pendapatan / Income tax no.				
B2	Nama pekongsi II / Name of partner II				
B2a	No. kad pengenalan / Identification card no.				
B2b	No. pasport / Passport no.				
B2c	No. pendaftaran dengan SSM atau lain-lain / Registration no. with SSM or others				
B2d	No. cukai pendapatan / Income tax no.				
B3	Nama pekongsi III / Name of partner III				
B3a	No. kad pengenalan / Identification card no.				
B3b	No. pasport / Passport no.				
B3c	No. pendaftaran dengan SSM atau lain-lain / Registration no. with SSM or others				
B3d	No. cukai pendapatan / Income tax no.				

BAHAGIAN C : / PART C :		MAKLUMAT PEGAWAI PEMATUHAN	
C1	Nama / Name		
C2	No. kad pengenalan / Identification card no.		
C3	No. pasport / Passport no.		
C4	No. cukai pendapatan / Income tax no.		
C5	No. telefon / Telephone no.		
C6	e-Mel / e-Mail		
C7	Alamat surat-menyurat / Correspondence address		
		Poskod / Postcode	Bandar / Town
		Negeri / State	

BAHAGIAN D : / PART D :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER	
D	Bilangan pekerja / No. of employees		

BAHAGIAN E : / PART E :		MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT	
E1	Nama firma / Name of firm		
E2	Alamat firma / Address of firm		
		Poskod / Postcode	Bandar / Town
		Negeri / State	
E3	No. kelulusan ejen cukai / Tax agent's approval no.		
E4	No. telefon / Telephone no.		
E5	e-Mel / e-Mail		

AKUAN PEGAWAI PEMATUHAN / PEKONGSI / EJEN CUKAI / DECLARATION BY COMPLIANCE OFFICER / PARTNER / TAX AGENT	
Saya / I	

No. kad pengenalan / Pasport * / Identification card / Passport no. *
 (* Potong yang tidak berkenaan / * Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap.
 hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
Signature

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Tarikh /
Date

--

(hh/bb/tttt) / (dd/mm/yyyy)

Jawatan /
Designation

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SILA KEMUKAKAN : / PLEASE SUBMIT :	
1.	Salinan notis pendaftaran PLT / Copy of the notice of registration of the LLP atau / or Salinan perakuan pendaftaran PLT (jika ada) di bawah seksyen 11 Akta Perkongsian Liabiliti Terhad 2012 / Copy of the certificate of registration of the LLP (if available) under section 11 of the Limited Liability Partnership Act 2012 atau / or Salinan notis pendaftaran penukaran kepada PLT di bawah seksyen 32 Akta Perkongsian Liabiliti Terhad 2012 (jika berkenaan) / Copy of the notice of registration of the conversion to LLP under section 32 of the Limited Liability Partnership Act 2012 (if relevant) yang dikeluarkan oleh Suruhanjaya Syarikat Malaysia (SSM) / issued by the Companies Commission of Malaysia (SSM)
2.	Salinan borang pendaftaran PLT / Copy of form LLP registration atau / or Salinan Profil Terkini PLT / Copy of LLP Current Profile yang dikeluarkan oleh SSM / issued by the SSM

UNTUK KEGUNAAN PEJABAT	
No. cukai pendapatan	PT
No. majikan	E
Status majikan	5 = Swasta – Selain syarikat /



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

CP600T [Pin. 1/2020]

BORANG PENDAFTARAN NOMBOR CUKAI PENDAPATAN BADAN AMANAH
INCOME TAX NUMBER REGISTRATION FORM FOR TRUST BODY

Jenis fail cukai pendapatan yang dimohon untuk pendaftaran :
Type of income tax file requested for registration :

☐ [Nyatakan kod bagi jenis fail / State the code for the type of file]

- | | | |
|------------------------------------|--|---|
| 1 = TA – Badan Amanah / Trust Body | 2 = TC – Unit Amanah / Unit Trust | 4 = TR – Amanah Pelaburan Harta Tanah /
Real Estate Investment Trust |
| | 3 = TC – Amanah Harta Tanah / Property Trust | 5 = TR – Tabung Amanah Harta /
Property Trust Fund |

BAHAGIAN A : / PART A :		MAKLUMAT ASAS / BASIC PARTICULARS	
A1	Nama untuk pendaftaran / Name for registration		
A2	Negara mastautin / Country of residence		
A3	Tarikh mula beroperasi / Commencement date of operations	(hh/bb/tttt) / (dd/mm/yyyy)	
A4a	Tarikh mula akaun / Opening date of accounts	(hh/bb/tttt) / (dd/mm/yyyy)	
A4b	Tarikh tutup akaun / Closing date of accounts	(hh/bb/tttt) / (dd/mm/yyyy)	
A5a	Jenis perniagaan utama / Type of main business		
A5b	Kod perniagaan utama / Main business code		
A6	Alamat surat-menyurat / Correspondence address		
		Poskod / Postcode	Bandar / Town
		Negeri / State	
A7	Alamat premis perniagaan / Address of business premise (Gunakan alamat SELAIN alamat peti surat atau karung berkunci / Use address OTHER THAN P.O. Box or locked bag address)		
		Poskod / Postcode	Bandar / Town
		Negeri / State	
A8	No. Telefon / Telephone no.		
A9	e-Mel / e-Mail		

Nota : / note : Ruang A5a dan A5b perlu diisi jika fail untuk pendaftaran adalah TA. /
Items A5a and A5b have to be completed if file for registration is TA.

BAHAGIAN B : / PART B :		MAKLUMAT PEMEGANG AMANAH / PENGURUS DANA PARTICULARS OF TRUSTEE / FUND MANAGER	
B1	Nama pemegang amanah 1 / Name of trustee 1		
B1a	No. kad pengenalan / Identification no.		
B1b	No. pasport / Passport no.		
B1c	No. pendaftaran syarikat / Company registration no.		
B1d	No. cukai pendapatan / Income tax no.	SG / OG / C	
B1e	Alamat surat-menyurat / Correspondence address		
		Poskod / Postcode	Bandar / Town
		Negeri / State	
B1f	No. telefon / Telephone no.		

B2	Nama pemegang amanah 2 / Pengurus dana * <i>Name of trustee 2 / Fund manager *</i>			
B2a	No. kad pengenalan / Identification no.			
B2b	No. pasport / Passport no.			
B2c	No. pendaftaran syarikat / <i>Company registration no.</i>			
B2d	No. cukai pendapatan / Income tax no.	SG / OG / C		
B2e	Alamat surat-menyurat / <i>Correspondence address</i>			
		Poskod / <i>Postcode</i>	Bandar / <i>Town</i>	
		Negeri / <i>State</i>		
B2f	No. telefon / Telephone no.			

* Isikan nama pemegang amanah 2 bagi fail TA atau nama pengurus dana bagi fail TC / TR. /

* Fill in the name of trustee 2 for file TA or name of fund manager for file TC / TR

BAHAGIAN C : / PART C :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER		
C1	Status majikan / Employer's status	1 = Kerajaan / Government 3 = Pihak berkuasa tempatan / Local authority	2 = Berkanun / Statutory 4 = Swasta – Syarikat / Private sector – Company	5 = Swasta – Selain syarikat / Private sector – Other than company
C2	Bilangan pekerja / No. of employees			

BAHAGIAN D : / PART D :		MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT		
D1	Nama firma / Name of firm			
D2	Alamat firma / Address of firm			
		Poskod / <i>Postcode</i>	Bandar / <i>Town</i>	
		Negeri / <i>State</i>		
D3	No. kelulusan ejen cukai / <i>Tax agent's approval no.</i>			
D4	No. telefon / Telephone no.			
D5	e-Mel / e-Mail			

AKUAN PEMEGANG AMANAH / PENGURUS DANA / EJEN CUKAI / DECLARATION BY TRUSTEE / FUND MANAGER / TAX AGENT	
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Saya / I

No. pengenalan / Pasport ** / Identification / Passport no. **
(* Potong yang tidak berkenaan / ** Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap.
hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
Signature

Tarikh /
Date

(hh/bb/ttt) / (dd/mm/yyyy)

Jawatan /
Designation

SILA KEMUKAKAN : / PLEASE SUBMIT :	
TA	a) Salinan surat ikatan amanah / Copy of trust deed b) Lain-lain dokumen seperti salinan geran probet / Surat kuasa mentadbir yang mengandungi elemen amanah / Other documents such as copy of grant of probate / Letter of administration with trust element(s)
TC	Salinan surat ikatan amanah / Copy of trust deed
TR	Salinan surat ikatan amanah / Copy of trust deed

UNTUK KEGUNAAN PEJABAT	
No. cukai pendapatan	TA / TC / TR * (* Potong yang tidak berkenaan)
No. majikan	E
Kod perniagaan utama bagi:	TC 64302 TR 64303
Status majikan	5 = Swasta – Selain syarikat



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

CP600TN [Pin. 1/2020]

BORANG PENDAFTARAN NOMBOR CUKAI PENDAPATAN AMANAH PERNIAGAAN
INCOME TAX NUMBER REGISTRATION FORM FOR BUSINESS TRUST

BAHAGIAN A : / PART A :		MAKLUMAT ASAS / BASIC PARTICULARS			
A1	Nama amanah perniagaan / Name of business trust				
A2	Negara mastautin / Country of residence				
A3	Tarikh mula beroperasi / Commencement date of operations				(hh/bb/tttt) / (dd/mm/yyyy)
A4a	Tarikh mula akaun / Opening date of accounts				(hh/bb/tttt) / (dd/mm/yyyy)
A4b	Tarikh tutup akaun / Closing date of accounts				(hh/bb/tttt) / (dd/mm/yyyy)
A5a	Jenis perniagaan utama / Type of main business				
A5b	Kod perniagaan utama / Main business code				
A6	Alamat surat-menyurat / Correspondence address				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
A7	Alamat premis perniagaan / Address of business premise (Gunakan alamat SELAIN alamat peti surat atau karung berkunci / Use address OTHER THAN P.O. Box or locked bag address)				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
A8	No. telefon / Telephone no.				
A9	e-Mel / e-Mail				

BAHAGIAN B : / PART B :		MAKLUMAT PENGURUS PEMEGANG AMANAH / PARTICULARS OF TRUSTEE MANAGER			
B1	Nama pengurus pemegang amanah / Name of trustee manager				
B1a	No. pendaftaran syarikat / Company registration no.				
B1b	No. cukai pendapatan / Income tax no.	C			
B1c	Alamat surat-menyurat / Correspondence address				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
B1d	No. telefon / Telephone no.				
B1e	e-Mel / e-Mail				

BAHAGIAN C : / PART C :		MAKLUMAT PEMEGANG UNIT UTAMA AMANAH PERNIAGAAN / PARTICULARS OF MAIN UNIT HOLDER OF THE BUSINESS TRUST			
C1	Nama pengarah 1 / Name of director 1				
C1a	No. kad pengenalan / Identification card no.				
C1b	No. pasport / Passport no.				
C1c	No. cukai pendapatan / Income tax no.				
		▲ Isikan : / Enter : SG / OG / C			
C1d	Alamat / Address				
		Poskod / Postcode		Bandar / Town	
		Negeri / State			
C1e	No. telefon / Telephone no.				

C2	Nama pengarah 2 / Name of director 2			
C2a	No. kad pengenalan / Identification card no.			
C2b	No. pasport / Passport no.			
C2c	No. cukai pendapatan / Income tax no.			
▲ Isikan : / Enter : SG / OG / C				
C2d	Alamat / Address			
		Poskod / Postcode	Bandar / Town	
		Negeri / State		
C1e	No. telefon / Telephone no.			

BAHAGIAN D : / PART D :		PENDAFTARAN FAIL MAJIKAN / FILE REGISTRATION FOR EMPLOYER		
D1	Status majikan / Employer's status	1 = Kerajaan / Government 3 = Pihak berkuasa tempatan / Local authority	2 = Berkanun / Statutory 4 = Swasta – Syarikat / Private sector – Company	5 = Swasta – Selain syarikat / Private sector – Other than company
D2	Bilangan Pekerja / No. of employees			

BAHAGIAN E : / PARTE :		MAKLUMAT FIRMA EJEN CUKAI / PARTICULARS OF TAX AGENT		
E1	Nama firma / Name of firm			
E2	Alamat firma / Address of firm			
		Poskod / Postcode	Bandar / Town	
		Negeri / State		
E3	No. kelulusan ejen cukai / Tax agent's approval no.			
E4	No. telefon / Telephone no.			
E5	e-Mel / e-Mail			

AKUAN PENGURUS PEMEGANG AMANAH / EJEN CUKAI / DECLARATION BY TRUSTEE MANAGER / TAX AGENT	
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Saya / I

No. kad pengenalan / Pasport * / Identification card / Passport no. *
(* Potong yang tidak berkenaan / * Delete whichever is not relevant)

dengan ini mengakui bahawa maklumat yang diberikan di dalam borang ini adalah benar, betul dan lengkap.
hereby declare that the information given in this form is true, correct and complete.

Tandatangan /
Signature

Tarikh /
Date

Jawatan /
Designation

SILA KEMUKAKAN : / PLEASE SUBMIT : Salinan surat ikatan amanah / Copy of trust deed

UNTUK KEGUNAAN PEJABAT	
No. cukai pendapatan	TN
No. majikan	E