



SELF

ASSESSMENT

SYSTEM

**INCOME TAX OF
AN ASSOCIATION**

EXPLANATORY NOTES

**THE
2011**

Amendments to The Income Tax Act 1967 for Year 2011

Item	Subject	Page
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**TOGETHER
WE
DEVELOP
THE NATION**

This Explanatory Notes is intended to assist you in completing the Form TF for Year of Assessment 2011. Please read this Notes with care so that the form and the declarations made therein for Year of Assessment 2011 are true and complete.

If you are entitled to a tax refund as per item **D7** in this return form, furnish the following working sheets which are available from the Form TF Guidebook at the LHDNM website:-

- (a) Working Sheet HK-3 in respect of the claim for tax deduction pursuant to Section 51 of the Finance Act 2007 (dividends);
- (b) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others); and
- (c) Working Sheet HK-8/HK-9 (if relevant) and documents relating to the tax deducted in the foreign country.

All records, documents and working sheets used in the computation must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to the Director General of Inland Revenue, for future reference if required.

All items must be completed in **block letters** and use **black** ink pen. Leave the box(es) blank if not relevant to you.

Declare amount in Ringgit Malaysia currency (RM). Please indicate the amount to the value of *sen* in items B33a to B34, C35a to C36, Part D and Part E. Other items relating to amount only require the indication of *ringgit*.

Example: Statutory Income for Business 1 (item B1)	RM125,955.67
Total Tax Chargeable (item C36)	RM 19,322.85

B1 Business 1	5 2 1 1 1	1 2 5 9 5 5
C36 TOTAL INCOME TAX (C35a to C35g)	C36	1 9 3 2 2 8 5

WHO HAS TO DECLARE AND FILL OUT FORM TF

An association which is registered or formed either for the purpose of running activities to provide facilities and benefits to its members or safeguarding and promoting interests of its members or provides services to a group of persons. The association's controlling member such as chairman, president, secretary and treasurer is required to declare all sources of income and expenses of that association in Form TF.

BASIC INFORMATION

1 - 2 Name of association as registered with LHDNM.

1 Name of Association	K E L A B K E B A J I K A N
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The Association's income tax no. as registered with LHDNM.

2 Income Tax No.	F	0 1 2 3 4 5 6 7 0 9
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STATUS OF TAX

To facilitate the processing of return forms, please complete this section correctly based on the tax computed on page 8 and 9 of Form TF 2011. Enter 'X' in one relevant box only.

PART A		PARTICULARS OF ASSOCIATION
A1	ASSOCIATION IS RESIDENT IN MALAYSIA	<p>Enter '1' in the box provided if the association is resident in Malaysia or '2' if resident outside Malaysia.</p> <p>In general, an association is considered resident in Malaysia for the basis year if at any time during that basis year, the management and control of its affairs are exercised in Malaysia by its directors or other controlling authority.</p>
A2	COUNTRY WHERE MANAGEMENT AND CONTROL OF ITS AFFAIRS ARE EXERCISED	Enter country code 'MY' if item A1 is '1'. Refer to the country codes on page 13 of this explanatory notes or the full list in Appendix E of the Form TF Guidebook.
A3	COMPLIANCE WITH PUBLIC RULINGS	Public Ruling is a guide for the public which sets out the interpretation of the Director General of Inland Revenue in respect of a particular tax law, policy and procedure that are to be applied. Refer to Appendix H of the Form TF Guidebook for the list of Public Rulings. Details of each Public Ruling are available from the LHDNM website. Enter '1' for full compliance with Public Rulings or '2' if one or more rulings are not complied with.
A4	TAX EXEMPTION APPROVAL	<p>Enter "1" if tax exemption has been granted to the association or "2" if no tax exemption has been granted or the association has never applied for any exemption status.</p> <p>Part B and C NEED NOT be filled if tax exemption has been granted to the association. Enter the amount of tax exempt income in Part L of Form TF.</p>
A5	TAX EXEMPTION APPROVAL NO.	Enter tax exemption approval number in the box provided, if tax exemption has been granted to the association.
A6	REGISTRATION CERTIFICATE NO.	Enter the registration certificate number in the box provided, if the association has been registered with the Registrar of Societies.
A7	DATE ESTABLISHED	Enter the date of establishment of the association.
A8	TYPE OF ASSOCIATION	<p>Refer to the provision under subsection 44(7) of ITA 1967 to determine whether an association falls within the definition of an 'institution' or 'organisation' which includes a body of persons, whereas, 'a religious institution or organisation' is as defined in subparagraph 13(b) of Schedule 6 ITA 1967.</p> <p>Refer to the provision in subsection 53(3) of ITA 1967 to determine whether an association is classified as a 'trade association'. If the association does not fall under any of the above definition, the name of the association may be used as a basis to determine the type of the association or enter "8" for other types of association which are not classified elsewhere.</p>
A9	PERCENTAGE OF EXPENSES INCURRED ON ASSOCIATION'S ACTIVITIES	Enter the percentage of expenses incurred from 0 to 100% during the year of assessment relating to the amount spent on main activities or main purpose for which the association is established. The computation of percentage of expenses is meant for comparison with the net income of the preceding year. Both income and expenses can be in revenue or capital in nature.

		Note: This item should only be filled by an association which has been granted tax exemption under subsection 44(6).
A10	EMPLOYER'S NO.	Employer's E file reference number (if relevant).
A10a	RECORD-KEEPING	This refers to the keeping of sufficient records as required under the provision of ITA 1967. Enter '1' for full compliance or '2' for non-compliance.
A11	CORRESPONDENCE ADDRESS OF ASSOCIATION	Address to be used for any correspondence with LHDNM.
A12	REGISTERED ADDRESS	The registered address of the association as per the registration document with the Registrar of Societies or any official documentation of the association, if any.
A13	ADDRESS WHERE ASSOCIATION'S RECORDS ARE MAINTAINED	Enter "1" in the box provided if the records of the association are kept as per the correspondence address or "2" if kept at the registered address or "3" if kept at an address other than both.
A14	OTHER ADDRESS	State the address if the answer in item A13 is '3'.
A14a	WEBSITE / BLOG ADDRESS	Website / blog address (if any).
A15	PARTICULARS OF ASSOCIATION'S CONTROLLING MEMBERS	Enter the particulars of the association's controlling members where relevant.
A15a	NAME	List down the particulars of each controlling member of the association such as chairman or president or designated personnel in the association. The association's controlling members include the secretary and treasurer. The same person may hold more than one position depending on the association's constitution. Enter the name of the first secretary and treasurer if there is more than one person holding the same position.
A15b	IDENTITY CARD / POLICE / ARMY NO.	Enter the identity card number or police number or army number whichever is relevant.
A15c	PASSPORT NO.	Passport number as per passport book.
A15d	INCOME TAX NO.	Enter the income tax number of each controlling member, if any. Write the number from right to left. <i>Example:</i> Income tax no. is C 0001234506 <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">A15d</div> <div style="margin-right: 10px;">Income Tax No.</div> <div style="margin-right: 10px;">Type of File: SG/OG/C</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">C</div> <div style="border: 1px solid black; padding: 2px; display: flex; gap: 5px;"> 0001234506 </div> </div>
A15e	TELEPHONE NO.	Telephone number of the association's controlling members.
A16a	NAME OF BANK	If the association is entitled to a tax refund by LHDNM, state the name of the bank concerned through which the payment may be credited into the account of the association.

A16b	BANK ACCOUNT NO.	Account number of the association at the relevant bank.
A16c	ADDRESS OF BANK	Address of the bank in relation to item A16a
PART B		STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE
FILL IN THIS PART IF THE ASSOCIATION IS <u>RESIDENT</u> IN MALAYSIA (IF A1 = 1)		
B1 – B3	BUSINESS	<p>Gains or profits from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade are liable to tax. These include gross receipts from the sales of goods and services rendered such as by doctors or lawyers.</p> <p>If there are more than three (3) businesses, enter the sum of statutory income from Business 3 and so forth in item B3. List out Business 3 and so forth as per format B1 and B2 for each business by using attachment(s) and submit together with the Form TF.</p> <p>Amount J5 from Working Sheet HK-1 / amount N from Working Sheet HK-1C / amount L from Working Sheet HK-1D</p>
B4 – B6	PARTNERSHIP	<p>Share of profit from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade is liable to tax.</p> <p>If there are more than three (3) partnership businesses, enter the sum of statutory income from Partnership 3 and so forth in item B6. List out Partnership 3 and so forth as per format B4 and B5 for each business by using attachment(s) and submit together with the Form TF.</p> <p>Amount E/G/J from Working Sheet HK-1B</p>
	CAPITAL ALLOWANCE	<p>This is granted in place of depreciation and the rate of allowance depends on the type of relevant asset. Refer to Working Sheet HK-1.2 to HK-1.2A for computation.</p>
B8	BUSINESS LOSSES BROUGHT FORWARD	<p>These are business/partnership losses suffered in earlier years of assessment and brought forward to the current year to be set off against business/partnership income.</p> <p>Amount B from Working Sheet HK-1.3. If the amount in B8 exceeds amount in B7, enter the amount as per item B7.</p>
B10	DIVIDENDS	<p>Enter dividends / distribution of income received from companies and unit trust [other than real estate investment trust (REIT) and property trust funds (PTF)] which have been charged to tax at 25%. Please submit Working Sheet HK-3 together with your Form TF if you are entitled to a tax refund in item D7.</p> <p>Amount C (iii) from Working Sheet HK-3.</p>
B11	INTEREST	<p>Interest is money paid for the use of money or the creditor's share of the profit which the borrower or the debtor is presumed to make from the use of money. Gross income from interest must be declared when it first becomes receivable in the relevant period.</p> <p>Amount E from Working Sheet HK-5.</p>
	DISCOUNTS	<p>Earnings from discounting transactions such as dealings in treasury bills, bills of exchange and promissory notes.</p>

B12	RENTS ROYALTIES	<p>These are rental received in respect of houses, shop houses, land, plant, machines, furniture and other similar assets. Amount E from Working Sheet HK-4B.</p> <p>Royalties refer to:-</p> <p>(a) any sum paid as consideration for the use of, or the right to use:</p> <p>(i) copyright, artistic or scientific works, patents designs or models, plans, secret processes or formulae, trademarks or tapes for radio or television broadcasting, motion picture films, films or video tapes or others means or reproduction where such films or tapes have been or are to be used or reproduced in Malaysia or other like property or rights;</p> <p>(ii) know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;</p> <p>(b) income derived from the alienation of any property, know-how or information mentioned in paragraph (a) of this definition.</p> <p>Amount H from Working Sheet HK-5.</p>
B13	ANNUITIES PERIODICAL PAYMENTS	<p>These are sums of money received in accordance with a will or an investment of money entitling the annuitants or investors to a series of annual payments, whether or not received regularly or for a limited period only.</p> <p>These refer to recurring payments received at fixed times.</p>
B14	OTHER GAINS OR PROFITS	<p>Other income not falling under any of the above categories.</p> <p>Working Sheet HK-6 and original vouchers must be submitted with the return form if an individual is entitled to a tax refund.</p>
B15	ADDITIONS PURSUANT TO PARAGRAPH 43(1)(c)	<p>The following earnings/proceeds are deemed income and must be taken into account as aggregate income.</p> <p><input type="checkbox"/> Earnings/proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967.</p> <p><input type="checkbox"/> These earnings/proceeds are taken into account in the tax computation if claims for such expenditure have previously been made.</p> <p><input type="checkbox"/> Refer to paragraph 43(1)(c), paragraph 16 of Schedule 4 for computing the amount of income to be included as aggregate income.</p> <p><input type="checkbox"/> Computations must be properly kept for examination.</p>
B18	CURRENT YEAR BUSINESS LOSSES	<p>Current year business losses can be deducted from the same year's aggregate income from all sources.</p> <p>Example: Business losses for the year 2011 can be deducted from the aggregate income of the year 2011.</p> <p>Amount E from Working Sheet HK-1.3. Amount in B18 is restricted to the amount in B17. If the amount in B18 exceeds the amount in B17, enter the amount as per B17 in this box.</p>

B20	QUALIFYING PROSPECTING EXPENDITURE - SCHEDULE 4 AND PARAGRAPH 44(1)(b)	Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed by the individual. This amount is restricted to the amount in B19 . The balance not absorbed by item B19 (if any) is to be entered in item J3 .
B22 – B28		DONATIONS AND GIFTS
<p>Gift of Money to the Government, State Government or Local Authorities Gift of money to the Government, a State Government or local authority. Subsection 44(6)</p>		
<p>Gift of Money to Approved Institutions or Organisations Gift of money to institutions / organizations approved by the Director General of Inland Revenue. Subsection 44(6) and proviso</p> <p>Gift of Money or Cost of Contribution In Kind for Any Approved Sports Activity or Sports Body 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. Subsection 44(11B)</p> <p>Gift of Money or Cost of Contribution In Kind for any Approved Project of National Interest Approved by the Ministry of Health Gift of money or cost of contribution in kind for any project of national interest approved by the Minister. Subsection 44(11c)</p>		<p>Restricted to 7% of the Aggregate Income in item B17</p>
<p>Gift of Artefacts, Manuscripts or Paintings Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Director General of the National Museum or the National Archives. Subsection 44(6A)</p> <p>Gift of Money for the Provision of Library Facilities or to Libraries Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries or libraries of schools / institutions of higher learning. Subsection 44(8)</p> <p>Gift of Paintings to the National Art Gallery or Any State Art Gallery An amount equal to the value of the gift of paintings as determined by the National Art Gallery or any state art gallery. Subsection 44(11)</p> <p>ZAKAT PERNIAGAAN The amount which can be claimed is restricted to 2.5% of the aggregate income in B17. Subsection 44(11A)</p>		
B31	TAXABLE PIONEER INCOME	<p>Pioneer status is a tax incentive as defined in section 5 to section 25 of the Promotion of Investments Act (PIA) 1986. The income received is either partially or fully tax exempt.</p> <p>Pioneer status is granted by the Minister of International Trade & Industry and with the concurrence of the Minister of Finance.</p> <p>A sole proprietorship which participates in a promoted activity or produces a promoted product in relation to agriculture (agro-based) is eligible to apply.</p> <p>Refer to Working Sheet HK-1E for the purpose of computation.</p>

B33a	TAX ON THE FIRST	<p>Match the chargeable income from item B32 with the range of chargeable income as provided in the tax schedule (page 14 of this Explanatory Notes).</p> <p><i>Example:</i> Chargeable income as per B32: RM35,500</p> <p>Use category F of the tax schedule to compute as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Tax on the first RM35,000</td> <td style="text-align: right;">RM1,525.00</td> </tr> <tr> <td>Tax on the balance RM500 @ 12%</td> <td style="text-align: right;"><u>RM 60.00</u></td> </tr> <tr> <td>Total income tax</td> <td style="text-align: right;"><u>RM1,585.00</u></td> </tr> </table> <p>Enter in items B33a, B33b and 34 of the Form TF as shown below:</p>	Tax on the first RM35,000	RM1,525.00	Tax on the balance RM500 @ 12%	<u>RM 60.00</u>	Total income tax	<u>RM1,585.00</u>
Tax on the first RM35,000	RM1,525.00							
Tax on the balance RM500 @ 12%	<u>RM 60.00</u>							
Total income tax	<u>RM1,585.00</u>							
B33b	TAX ON THE BALANCE							
B34	TOTAL TAX CHARGEABLE							

B33a	Tax on the first	<input style="width: 100%;" type="text" value="3 5 0 0 0"/>	At Rate (%)	<input style="width: 100%;" type="text" value="1 5 2 5 0 0"/>
B33b	Tax on the balance	<input style="width: 100%;" type="text" value="5 0 0"/>	<input style="width: 50%;" type="text" value="1 2"/>	<input style="width: 100%;" type="text" value="6 0 0 0"/>
B34	TOTAL TAX CHARGEABLE (B33a + B33b)	<input style="width: 100%;" type="text" value="1 5 8 5 0 0"/>		

PART C	STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE	
FILL IN THIS PART IF THE ASSOCIATION IS <u>NOT RESIDENT</u> IN MALAYSIA (IF A1 = 2)		
C1 – C31	Refer to the explanation for Part B (except interest and royalties) from pages 4 to 7 of this Explanatory Notes.	
C33	GROSS INCOME SUBJECT TO TAX AT OTHER RATES	<p>For an association which is not resident in Malaysia, income such as interest, royalties, special classes of income under section 4A and other income are subject to tax at rates other than 26%.</p> <p>These type of income are taxed on gross at rates determined by the Avoidance of Double Taxation Agreements (DTA – Refer to Appendix F of the Form TF Guidebook) or Income Tax Act 1967 if there is no DTA.</p>
C33a	INTEREST	Enter the amount of taxable gross income from interest.
C33b	ROYALTIES	Enter the amount of taxable gross royalty income.

PART D		TAX PAYABLE / REPAYABLE
D1	TOTAL TAX CHARGEABLE	Total tax chargeable for an association RESIDENT in Malaysia is from item B34 or C36 if NOT RESIDENT.
D2	TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)	Please submit Working Sheet HK-3 if the association is entitled to a tax refund as per item D7 of the Form TF. Amount D from Working Sheet HK-3.
D3	TAX DEDUCTION UNDER SECTION 110 (OTHERS)	Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and income from trust bodies. Please submit Working Sheet HK-6 if you are entitled to a tax refund. Amount B from Working Sheet HK-6.
D4	SECTION 132 TAX RELIEF	Relief from double taxation on foreign income brought into Malaysia. Refer to Appendix F (Guidebook TF) for the list of countries which have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.
D5	SECTION 133 TAX RELIEF	Relief from double taxation on foreign income brought into Malaysia. These countries do not have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-9 to compute the amount of credit.
PART E		STATUS OF TAX FOR YEAR OF ASSESSMENT 2011
E1 – E4	The tax payable and tax paid (through the instalment scheme) are adjusted in this section. Enter "0" in this box if entitled to a tax refund as per item D7 . Enter the amount of instalment payments made for current year income in item E2 . The balance of tax payable must be paid within the stipulated period. Use the Remittance Slip (CP501) provided with the Form TF when making payment at the LHDNM payment counter. Payment also can be made at the counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), EON Bank and Affin Bank Berhad (ABB) by using the payment slip provided by the bank.	
After computing the tax up to Part E, you are reminded to complete the 'Status of Tax' section on page 1 of Form TF 2011 by entering 'X' in one relevant box only.		
PART F		INCOME OF PRECEDING YEARS NOT DECLARED
F1 – F3	Enter the amount of income received in respect of any earlier year not previously declared. Example: Dividend paid in 2010 but dividend voucher only received in 2011. Please use attachment in case of insufficient writing space.	

PART G		PARTICULARS OF BUSINESS INCOME
G1a	BALANCE FROM CURRENT YEAR LOSSES	Current year's business/partnership losses not absorbed. Amount F from Working Sheet HK-1.3
G1b	BALANCE FROM PREVIOUS YEARS' LOSSES	Balance from previous years' business/partnership losses not absorbed. Amount C from Working Sheet HK-1.3
G1c	LOSSES CARRIED FORWARD	G1a plus G1b Amount G from Working Sheet HK-1.3
G1d	PIONEER LOSS	As pioneer business loss can only be absorbed by income from other pioneer business, its accounts must be kept separate from that of non-pioneer business.
	Amount absorbed	Enter the amount of pioneer loss that has been absorbed in this item. Amount D from Working Sheet HK-1.4
	Balance carried forward	Enter the amount of unabsorbed balance of pioneer loss in this item. Amount E from Working Sheet HK-1.4
G2a – G2f	CAPITAL ALLOWANCES	Claim for capital allowances in the computation of statutory income from business and partnership.
	Allowance absorbed	Capital allowance absorbed in the current year. Amount K5 from Working Sheet HK-1 / amount K4 from Working Sheet HK-1B / amount Q5 from Working Sheet HK-1C / amount N5 from Working Sheet HK-1D
	Balance carried forward	Amount K6 from Working Sheet HK-1 / amount K5 from Working Sheet HK-1B / amount Q6 from Working Sheet HK-1C / amount N6 from Working Sheet HK-1D
G3a – G3e		PARTICULARS OF WITHHOLDING TAXES
<p>Section 107A Payment to non-resident contractors for services under a contract. 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</p> <p>Plus 3% of gross amount on account of tax which is or may be payable by the employees of that non-resident contractor.</p> <p>Section 109 Payment of interest or royalties to non-resident persons. Withholding tax rate according to Part II Schedule 1 of ITA 1967. Refer to Appendix F (Form TF Guidebook) for rates according to the Avoidance of Double Taxation Agreements.</p> <p>Section 109A Payment in respect of services performed/rendered in Malaysia by public entertainers. Withholding tax rate according to Part II Schedule 1 of ITA 1967: 15% of gross.</p>		

Section 109B

Payment of kind classified under section 4A to non-resident persons. Withholding tax rate according to Part V Schedule 1 of ITA 1967. Refer to Appendix F (Form TF Guidebook) for rates according to the Avoidance of Double Taxation Agreements.

Section 109F

Payment to a non-resident person in relation to income under paragraph 4(f) of ITA 1967, is subject to withholding tax at the rate of 10% on gross as specified in Part XIII schedule 1 of ITA 1967.

TOTAL GROSS AMOUNT PAID

Total gross amount paid before any deduction.

TOTAL TAX WITHHELD AND REMITTED TO LHDNM

Regulations and procedures for payment set out by the Collections Branch must be complied.

PART H		SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION
H1 – H5	Please use the claim codes provided on page 14 of this Explanatory Notes.	
PART J		INCENTIVE CLAIM
J1	SCHEDULE 7A ALLOWANCE	<p>This incentive is given to an individual who undertakes a project in transforming his business of rearing chicken and ducks from an opened house to a closed house system; or in expanding his existing business of rearing chicken and ducks in a closed house system as verified by the Minister responsible for agriculture and agro-based industry [paragraph 1c and subparagraph 8(d) Schedule 7A ITA 1967].</p> <p>This incentive can be claimed if there is balance of Schedule 7A allowance not fully absorbed (paragraph 4 Schedule 7A).</p> <p>Refer to paragraph 3 Schedule 7A ITA 1967; and Working Sheet HK-1B / HK-1C on the method of computation.</p> <p>Retain original documents pertaining to the qualifying capital expenditure, application form and detailed computation of the allowance for examination.</p>
J2	INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES	Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U.(A) 57] and Income Tax (Exemption) (Amendment) Order 2006 [P.U.(A) 275] to determine the eligibility. Refer to Working Sheet HK-1B / HK-1D for computation.
J3	SCHEDULE 4 QUALIFYING EXPENDITURE	Expenditure not fully absorbed in the current year (residual expenditure to be carried forward) has to be entered in this item.
PART K		FINANCIAL PARTICULARS OF ASSOCIATION
K1 – K51	<p>This section should only be filled if there are items related to the association's income and expenses.</p> <p>Enter relevant particulars from the current year's Statement of Income and Expenses, and Balance Sheet in the boxes provided.</p>	

PART L		PARTICULARS OF EXEMPT INCOME
L1 - L6	This section is to be completed only if the association has tax exempt income for the current year.	
DECLARATION BY ASSOCIATION'S CONTROLLING MEMBER		
<p>This section should only be completed by one of the controlling members. However, every controlling member is responsible in respect of the association's tax matters.</p> <p>If the return form is not affirmed and duly signed, it shall be deemed incomplete and returned to you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.</p>		
PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM		
This section has to be filled in, affirmed and duly signed by the tax agent who completes this return form.		

TAX SCHEDULE				
CATEGORY	RANGE OF CHARGEABLE INCOME (a)	COMPUTATION RM (b)	RATE % (c)	TAX RM (d)
A	0 - 2,500	First 2,500	0	0
B	2,501 - 5,000	Next 2,500	1	25
C	5,001 - 10,000	First 5,000 Next 5,000	3	25 150
D	10,001 - 20,000	First 10,000 Next 10,000	3	175 300
E	20,001 - 35,000	First 20,000 Next 15,000	7	475 1,050
F	35,001 - 50,000	First 35,000 Next 15,000	12	1,525 1,800
G	50,001 - 70,000	First 50,000 Next 20,000	19	3,325 3,800
H	70,001 - 100,000	First 70,000 Next 30,000	24	7,125 7,200
I	Exceeding 100,000	First 100,000 For every next ringgit	26	14,325

COUNTRY CODES

The following are some of the codes for countries identified. Please refer to Appendix E of the Form TF Guidebook for the full list.

Country	Code	Country	Code	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

CLAIM CODES	
SPECIAL DEDUCTIONS	
Code	Claim
101	Equipment or alteration / renovation of premises to assist disabled employees
102	Translation into or publication in the national language of books approved by the Dewan Bahasa dan Pustaka
103	Provision of library facilities/contributions to libraries (maximum RM100,000)
104	Expenditure on public welfare/amenities
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
106	Establishment and management of approved musical or cultural groups
107	Expenditure incurred for sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> • not exceeding RM500,000 in aggregate • not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity
110	Revenue expenditure on scientific research directly undertaken and related to the business
114	Deduction for information technology-related expenditure
116	Contribution to an approved benevolent fund/trust account in respect of individuals suffering from serious diseases
117	Provision of practical training in Malaysia to resident individuals who are not own employees
121	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees
122	Cost of developing website
137	Deduction for investment in a Bionexus status company
140	Deduction of Pre-Commencement of business expenses relating to employee recruitment
141	Deduction for benefit and gift from employer to employee
144	Expenditure on registration of patent and trade mark
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)
FURTHER DEDUCTIONS	
Code	Claim
201	Premiums on imported cargo insured with an insurance company incorporated in Malaysia
202	Remuneration of disabled employees
204	Premiums on exported cargo insured with an insurance company incorporated in Malaysia
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)
208	Premiums for export credit insurance taken with Malaysia Export Credit Insurance Bhd
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia
216	Deduction for promotion of Malaysia International Islamic Financial Centre
217	Deduction for expenses relating to remuneration of employees
218	Deduction for cost of training for employees
219	Deduction for Premium for Export Credit Insurance based on Takaful
DOUBLE DEDUCTIONS	
Code	Claim
301	Revenue expenditure incurred on approved research
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute/company, a research and development company or contract research and development company
306	Expenditure incurred for the promotion of export of professional services

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- **Website** : **<http://www.hasil.gov.my>**