



**LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRY ON BUSINESS)
UNDER SECTION 77B OF THE INCOME TAX ACT 1967**
This form is prescribed under section 152 of the Income Tax Act 1967

**AMENDED
RETURN FORM
BE**

YEAR OF ASSESSMENT
2020
CP6E [Amend. 2020]

BASIC PARTICULARS			
1	Name (As per identification document)		
2	Income tax no.	3	Identification no.
4	Current passport no.	5	Passport no. registered with LHDNM
6	Telephone no.		

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Payable

PART A:		COMPUTATION OF TOTAL TAX PAYABLE				RM	Sen											
A1	Statutory income from employment	A1a	Number of employment		A1		.00											
A2	Statutory income from rents				A2		.00											
A3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits				A3		.00											
A4	AGGREGATE INCOME (A1 + A2 + A3)				A4		.00											
A5	LESS: Approved investment under angel investor tax incentive (Restricted to A4)				A5		.00											
A6	TOTAL (A4 – A5) [Enter '0' if value is negative]				A6		.00											
A7	LESS: Approved donations / gifts / contributions (Amount from C8)				A7		.00											
A8	TOTAL INCOME (SELF) (A6 – A7) [Enter '0' if value is negative]				A8		.00											
A9	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT				A9		.00											
	* Type of income transferred from HUSBAND / WIFE			1 = With business income 2 = Without business income														
A10	AGGREGATE OF TOTAL INCOME (A8 + A9)				A10		.00											
A11	Total relief (Amount from F20)				A11		.00											
A12	CHARGEABLE INCOME (A8 – A11) OR (A10 – A11) [Enter '0' if value is negative]				A12		.00											
A13	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)																	
A13a	Tax on the first			.00	A13a		.											
A13b	Tax on the balance			.00	At rate	%	A13b	.										
A14	TOTAL INCOME TAX (A13a + A13b)				A14		.											
A15	LESS: Total rebate	- Self		.00	- Husband / Wife		.00	A15										
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)			.00	Number of trips		- Zakat and fitrah		.00	A15								
A16	TOTAL TAX CHARGED (A14 – A15) [Enter '0' if value is negative]							A16		.								
A17	ADD: Tax previously repaid (From B19 of original Form BE / B29 of original Form B / D5 of original Form BT)							A17		.								
A18	TOTAL (A16 + A17)							A18		.								
A19	LESS: - Section 110 (others)			.	- Section 132 and 133		.	A19		.								
A20	TAX PAYABLE (A18 – A19)							A20		.								
A21	LESS: Previous tax payable							A21		.								
A22	Tax / Additional tax charged (A20 – A21)							A22		.								
A23	Increase in tax under subsection 77B(4) in respect of Amended Return Form furnished within a period of 6 months after the due date for the submission of Return Form (A23 x 10%)							A23		.								
A24	Total tax payable (A22 + A23)							A24		.								

DECLARATION	
I <input style="width: 450px; height: 20px;" type="text"/>	Identification / passport no.* (* Delete whichever is not relevant) <input style="width: 200px; height: 20px;" type="text"/>
<p>hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this Amended Return Form and in any document attached is true, correct and complete.</p>	
<input type="checkbox"/> 1 = This Amended Return Form is made on my own behalf <input type="checkbox"/> 3 = As an executor of the deceased person's estate	<input type="checkbox"/> 2 = This Amended Return Form is made on behalf of the individual in item 1
Date <input style="width: 100px; height: 20px;" type="text"/> (dd/mm/yyyy)	Signature <input style="width: 200px; height: 40px;" type="text"/>

PART B: FOR JOINT ASSESSMENT (IF ITEM A9 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item **A9** above in comparison with the amount in item **B9** of the individual's original Form BE / **B19** of the individual's original Form B / BT.

- * Refer to the item No. in the original Return Form of the husband / wife (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space .

Original Return Form of husband / wife:	<input type="checkbox"/>	1 = Form BE 2 = Form B	3 = Form BT 4 = Form M	5 = Form MT
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STATUTORY INCOME AND TOTAL INCOME (Part B of original Form BE / B / BT / M / MT)		
Item No. *	Subject	Amount
FINANCIAL PARTICULARS OF INDIVIDUAL (Part K of original Form B / Part M of original Form BT / Part J of original Form M / MT)		
Item No. *	Subject	Amount

PART C: DONATIONS / GIFTS / CONTRIBUTIONS

C1	Gift of money to the Government / State Government / local authority				.00
C2a	Gift of money to approved institutions / organisations / funds		.00	} Restricted to 10% of A4 C2	.00
C2b	Gift of money for any sports activity approved by the Minister of Finance		.00		
C2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		.00		
C2d	Gift of money in the form of <i>wakaf</i> to religious authority / religious body / public university or gift of money in the form of endowment to public university		.00		
C3	Gift of artefacts / manuscripts / paintings to the Government or State Government				.00
C4	Gift of money for the provision of library facilities or to libraries			Restricted to 20,000	.00
C5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons				.00
C6	Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health			Restricted to 20,000	.00
C7	Gift of paintings to the National Art Gallery or any state art gallery				.00
C8	Total approved donations / gifts / contributions [C1 to C7] (Transfer this amount to A7)				.00

PART D: INCENTIVE CLAIM (Part G of original Form BE)

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

D1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

D2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

PART F:		RELIEF	
F1	Individual and dependent relatives	9,000	.00
F2a	Medical treatment, special needs and carer expenses for parents <i>(Medical condition certified by medical practitioner)</i>	<input type="text"/>	.00 <i>Restricted to 5,000</i>
OR			
F2b	Parent:	Identification / passport no.	Eligible amount + No. of individuals who claim = Claimable amount
	i. Mother	<input type="text"/>	1,500 + = <input type="text"/> .00 <i>Restricted to 1,500 for only one mother</i>
	ii. Father	<input type="text"/>	1,500 + = <input type="text"/> .00 <i>Restricted to 1,500 for only one father</i>
			} <i>Restricted to 3,000</i>
} F2 <input type="text"/> .00			
F3	Basic supporting equipment for disabled self, spouse, child or parent	<i>Restricted to 6,000</i>	
F4	Disabled individual	<i>Restricted to 6,000</i>	
F5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study	<i>Restricted to 7,000</i>	
F6a	Medical expenses on serious diseases for self, spouse or child	<input type="text"/>	.00
F6b	Medical expenses on fertility treatment for self or spouse	<input type="text"/>	.00
		} <i>Restricted to 6,000</i>	
F7	Complete medical examination for self, spouse or child <i>(Restricted to 500)</i>	<input type="text"/>	.00
F8a	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: (i) purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) (ii) purchase of personal computer, smartphone or tablet (Not for business use) (iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership (iv) payment of monthly bill for internet subscription (Under own name)	<i>Restricted to 2,500</i>	
F8b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use <i>(Additional relief for purchases made within the period of 1 June 2020 until 31 December 2020)</i>	<i>Restricted to 2,500</i>	
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below <i>(Deduction allowed once in every 2 years of assessment)</i>	<i>Restricted to 1,000</i>	
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	<i>Restricted to 3,000</i>	
F11	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> <i>(Total deposit in 2020 minus total withdrawal in 2020)</i>	<i>Restricted to 8,000</i>	
F12	Husband / wife / payment of alimony to former wife	<i>Restricted to 4,000</i>	
F13	Disabled husband / wife	<i>Restricted to 3,500</i>	
F14	Child	No.	100% Eligibility
F14a	Child – Under the age of 18 years	<input type="text"/>	No. X 2,000 = <input type="text"/>
		<input type="text"/>	X 1,000 = <input type="text"/>
F14b	Child – 18 years and above and studying	<input type="text"/>	X 8,000 = <input type="text"/>
		<input type="text"/>	X 4,000 = <input type="text"/>
F14c	Child – Disabled child	<input type="text"/>	X 6,000 = <input type="text"/>
		<input type="text"/>	X 14,000 = <input type="text"/>
		} F14a <input type="text"/> .00	
		} F14b <input type="text"/> .00	
		} F14c <input type="text"/> .00	
F15	Life insurance and EPF (a) Pensionable public servant category – Life insurance premium	<input type="text"/>	.00 <i>Restricted to 7,000</i>
OR			
	(b) Other than pensionable public servant category (i) Life insurance premium <i>(Restricted to 3,000)</i>	<input type="text"/>	.00
	(ii) Contribution to EPF / approved scheme <i>(Restricted to 4,000)</i>	<input type="text"/>	.00
			} <i>Restricted to 7,000</i>
} F15 <input type="text"/> .00			
F16	Private retirement scheme and deferred annuity	<i>Restricted to 3,000</i>	
F17	Education and medical insurance	<i>Restricted to 3,000</i>	
F18	Contribution to the Social Security Organization (SOCSSO)	<i>Restricted to 3,250</i>	
F19	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction <i>(Payment is made on or after 1 March 2020)</i>	<i>Restricted to 1,000</i>	
F20	Total relief [G1 to G19] <i>(Transfer this amount to A21)</i>	.00	

GUIDE NOTES ON AMENDED RETURN FORM BE FOR YEAR OF ASSESSMENT 2020

As approved under section 77B of the Income Tax Act 1967 (ITA 1967), an individual is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

I RULES

- An individual who has furnished a Return Form in accordance with subsection 77(1) of ITA 1967, is allowed to make amendment to the Return Form. Tax / Additional tax shall be charged on the chargeable income of the individual as the result of the amendment made.
- An individual who intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form').
- The amendment shall only be made once for a year of assessment.
- No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 within a period of 6 months after the date specified for furnishing the Return Form. Amendment is not allowed in respect of changing the type of assessment previously selected.
- For the purpose of section 77B of ITA 1967, the Amended Return Form shall:-
 - (a) specify the amount / additional amount of chargeable income and the amount of tax / additional tax payable on that chargeable income;
 - (b) specify the amount of tax payable on the tax which has or would have been wrongly repaid;
 - (c) specify the increased sum ascertained in accordance with subsection 77B(4) of ITA 1967; or
 - (d) contain such particulars as may be required by the Director General of Inland Revenue.
- For joint assessment:-

No.	Joint Assessment (Case Scenario)	Submission of Amended Return Form	
		Husband	Wife
(a)	Wife elected for joint assessment and the assessment is raised in the name of her husband	Required (Part B, if applicable, has to be completed)	Not Required
(b)	Husband elected for joint assessment and the assessment is raised in the name of his wife	Not Required	Required (Part B, if applicable, has to be completed)

II RATE AND COMPUTATION OF INCREASE IN TAX

The tax or additional tax payable is subject to an increase in tax under subsection 77B(4) of ITA 1967.

The amount of increase in tax charged for an Amended Return Form furnished within a period of 6 months after the date specified in subsection 77(1) of ITA 1967, shall be 10% of the amount of such tax payable or additional tax payable in accordance with the following formula:-

$$(A \times 10\%)$$

where: A = the amount of such tax payable or additional tax payable

An individual making the amendment is required to compute and enter the amount of increase in tax at item A23 of the Amended Return Form.

III DEEMED ASSESSMENT

An Amended Return Form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the Amended Return Form is furnished.

IV DECLARATION

This section must be affirmed and duly signed.

V SUBMISSION OF AMENDED RETURN FORM

An Amended Return Form which has been completed, affirmed and duly signed must be sent to the Lembaga Hasil Dalam Negeri Malaysia branch handling the file of the individual.