



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**AMENDED RETURN FORM OF AN INDIVIDUAL**  
**[RESIDENT WHO CARRIES 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  
**B**

YEAR OF ASSESSMENT  
**2020**  
CP6F - 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 businesses	A1a	Number of businesses	A1	.00
A2	Statutory income from partnerships	A2a	Number of partnerships	A2	.00
A3	Aggregate statutory income from businesses ( A1 + A2 )			A3	.00
A4	<b>LESS:</b> Business losses brought forward (Restricted to A3)			A4	.00
A5	TOTAL ( A3 – A4 )			A5	.00
A6	Statutory income from employment	A6a	Number of employment	A6	.00
A7	Statutory income from rents			A7	.00
A8	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)			A8	.00
A9	AGGREGATE INCOME ( A5 + A6 + A7 + A8 )			A9	.00
A10	<b>LESS:</b> Approved investment under angel investor tax incentive (Restricted to A9)			A10	.00
A11	TOTAL ( A9 – A10 ) (Enter '0' if value is negative)			A11	.00
A12	<b>LESS:</b> Current year business losses (Restricted to A11)			A12	.00
A13	TOTAL ( A11 – A12 ) (Enter '0' if value is negative)			A13	.00
A14	<b>LESS:</b> Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to A13)			A14	.00
A15	<b>LESS:</b> Approved donations / gifts / contributions (Amount from C8)			A15	.00
A16	TOTAL [ A13 – A14 – A15 ] (Enter '0' if value is negative)			A16	.00
A17	TAXABLE PIONEER INCOME			A17	.00
A18	TOTAL INCOME [SELF] ( A16 + A17 )			A18	.00
A19	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT			A19	.00
	* Type of income transferred from HUSBAND / WIFE	<input type="checkbox"/>	1 = With business income		
		<input type="checkbox"/>	2 = Without business income		
A20	AGGREGATE OF TOTAL INCOME ( A18 + A19 )			A20	.00
A21	Total relief (Amount from G20)			A21	.00
A22	CHARGEABLE INCOME [ ( A18 – A21 ) or ( A20 – A21 ) ] (Enter '0' if value is negative)			A22	.00
A23	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> )				
A23a	Tax on the first		.00	A23a	.
A23b	Tax on the balance		.00	A23b	.
		At rate	%		
A24	TOTAL INCOME TAX ( A23a + A23b )			A24	.
A25	<b>LESS:</b> Total rebate	- Self	.00	- Husband / wife	.00
		- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00	No. of trips	.
		- Zakat and fitrah	.		.
A26	TOTAL TAX CHARGED [ A24 – A25 ] (Enter '0' if value is negative)			A26	.
A27	<b>ADD:</b> Tax previously repayable (From B19 of original Form BE / B29 of original Form B / D5 of original Form BT)			A27	.
A28	TOTAL ( A26 + A27 )			A28	.
A29	<b>LESS:</b> - Section 110 (others)	.	- Section 132 and 133	.	.
A30	TAX PAYABLE ( A28 – A29 )			A30	.
A31	<b>LESS:</b> Previous tax payable			A31	.
A32	Tax / additional tax charged ( A30 – A31 )			A32	.
A33	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 (A32 x 10%)			A33	.
A34	Total tax payable ( A32 + A33 )			A31	.

**DECLARATION**

I  Identification / passport no \*   
 (\* Delete whichever is not relevant)

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.

1 = This Amended Return Form is made on my own behalf      2 = This Amended Return Form is made on behalf of the individual in item 1  
 3 = As an executor of the deceased person's estate

Signature

Date  (dd/mm/yyyy)

**PART B: FOR JOINT ASSESSMENT (IF ITEM A19 IS APPLICABLE)**

This section is to be completed if there is a change in the amount for item **A19** 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
PARTICULARS OF BUSINESS INCOME (Part J of original Form B / Part L of original Form BT / Part F Form of original 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 A9 C2				
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					.00
C2d	Gift of money in the form of wakaf 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 A15)								.00

**PART D: INCENTIVE CLAIM (Part G of original Form B / Part J of original Form BT)**

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 E: PARTICULARS OF BUSINESS INCOME (Part J of original Form B / Part L of original Form BT)**

Enter the amount without sen.

E1	Losses
<b>LOSSES OF CURRENT YEAR OF ASSESSMENT (including pioneer losses after tax relief period)</b>	
(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed In The Current Year Of Assessment
	(c) Balance Carried Forward ( c = a - b )

<b>LOSSES OF PRIOR YEARS OF ASSESSMENT ( including pioneer losses after tax relief period )</b>							
Year Of Assessment In Which Loss Is Incurred	(d) Amount Of Loss Incurred	Losses Absorbed / Disregarded Until The Year Of Assessment Preceding The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(e) Amount Disregarded [Subsection 44(5F)]  ( k = g - h - j )
		(e) Amount Disregarded [Subsection 44(5F)]	(f) Amount Absorbed	(g) Balance After Disregarded / Absorbed ( g = d - e - f )	(d) Amount Of Loss Incurred		
2018 and before							
2019							

E2	Business capital allowances carried forward	E3	Partnership capital allowances carried forward
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**PART F: FINANCIAL PARTICULARS OF INDIVIDUAL (Part K of original Form B / Part M of original Form BT)**

- \* Refer to the Item No. in the original Return Form in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Item No. *	Subject	Amount

PART G: RELIEF					
G1 Individual and dependent relatives		9,000	.00		
G2a Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)		.00	Restricted to 5,000		
<b>OR</b>					
G2b Parent:	Identification / passport no.	Eligible amount ÷ No. of individuals who claim = Claimable amount	G2 } .00		
i. Mother		1,500 ÷ = .00 Restricted to 1,500 for only one mother			
ii. Father		1,500 ÷ = .00 Restricted to 1,500 for only one father			
		} Restricted to 3,000			
G3 Basic supporting equipment for disabled self, spouse, child or parent			Restricted to 6,000 .00		
G4 Disabled individual			Restricted to 6,000 .00		
G5 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			Restricted to 7,000 .00		
G6a Medical expenses on serious diseases for self, spouse or child		.00	} Restricted to 6,000		
G6b Medical expenses on fertility treatment for self or spouse		.00			
G7 Complete medical examination for self, spouse or child (Restricted to 500)		.00			
G8a 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)			Restricted to 2,500 .00		
G8b Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use (Additional relief for purchases made within the period of 1 June 2020 until 31 December 2020)			Restricted to 2,500 .00		
G9 Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)			Restricted to 1,000 .00		
G10 Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below			Restricted to 3,000 .00		
G11 Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2020 minus total withdrawal in 2020)			Restricted to 8,000 .00		
G12 Husband / wife / payment of alimony to former wife			Restricted to 4,000 .00		
G13 Disabled husband / wife			Restricted to 3,500 .00		
G14 Child	No.	100% Eligibility	No.	50% Eligibility	
G14a Child – Under the age of 18 years	X	2,000 =	X	1,000 =	G14a .00
G14b Child – 18 years and above and studying	X	2,000 =	X	1,000 =	G14b .00
	X	8,000 =	X	4,000 =	
G14c Child – Disabled child	X	6,000 =	X	3,000 =	G14c .00
	X	14,000 =	X	7,000 =	
G15 Life insurance and EPF (a) Pensionable public servant category – Life insurance premium		.00	Restricted to 7,000	G15 } .00	
<b>OR</b>					
(b) Other than pensionable public servant category					
(i) Life insurance premium	(Restricted to 3,000)	.00	} Restricted to 7,000		
(ii) Contribution to EPF / approved scheme	(Restricted to 4,000)	.00			
G16 Private retirement scheme and deferred annuity			Restricted to 3,000 .00		
G17 Education and medical insurance			Restricted to 3,000 .00		
G18 Contribution to the Social Security Organization (SOCSO)			Restricted to 3,250 .00		
G19 Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Payment is made on or after 1 March 2020)			Restricted to 1,000 .00		
G20 Total relief [ G1 to G19 ] (Transfer this amount to A21)			.00		

## GUIDE NOTES ON AMENDED RETURN FORM B YEAR OF ASSESSMENT 2020

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

### I RULES

- A non-resident 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 non-resident individual as a result of the amendment made.
- A non-resident 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, as shown in the following formula:-

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

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

A non-resident individual making the amendment is required to compute and enter the amount of increase in tax at item A33 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 duly signed.

### V SUBMISSION OF AMENDED RETURN FORM

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