



JABATAN DASAR PERCUKAIAN,
IBU PEJABAT LEMBAGA HASIL DALAM NEGERI MALAYSIA,
MENARA HASIL, ARAS 17,
PERSIARAN RIMBA PERMAI,
CYBER 8, 63000 CYBERJAYA,
SELANGOR.

TUNTUTAN BAGI ELAUN PELABURAN SEMULA(EPS) BAGI PROJEK YANG LAYAK
DI BAWAH JADUAL 7A , AKTA CUKAI PENDAPATAN 1967
CLAIM FOR REINVESTMENT ALLOWANCE (RA) FOR THE QUALIFYING PROJECT
UNDER SCHEDULE 7A, INCOME TAX ACT 1967

NO. RUJUKAN CUKAI PENDAPATAN : .....
INCOME TAX REFERENCE NO.
CAWANGAN LEMBAGA HASIL DALAM NEGERI : .....
BRANCH OF INLAND REVENUE BOARD
TAHUN TAKSIRAN: .....
YEAR OF ASSESSMENT
TEMPOH ASAS: .....
BASIS PERIOD :
TAHUN TAKSIRAN PERTAMA EPS DITUNTUT : .....
(Berkuatkuasa mulai tahun taksiran 1998)
FIRST YEAR OF ASSESSMENT RA IS CLAIMED
(With effect from the year of assessment 1998)

(Borang tuntutan beserta dokumen sokongan yang lengkap dinasihatkan disimpan oleh syarikat penuntut bagi tujuan audit. Borang tuntutan ini tidak perlu dikemukakan kepada Jabatan Dasar Percukaian, Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia. / This claim form with the supporting documents are to be kept by the claimant company for audit purposes. This claim form need not be submitted to Tax Policy Department, Head Office of Inland Revenue Board of Malaysia.)

BAHAGIAN A: BUTIR-BUTIR SYARIKAT
PART A: DETAILS OF COMPANY

- 1. Nama dan alamat berdaftar:
Name and registered address:

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2. **Kategori pembayar cukai /Category of taxpayer:**

- a. **Syarikat perkilangan yang dilesenkan di bawah Akta Penyelarasan Perindustrian 1975.**   
*A manufacturing company licensed under the Industrial Co-ordination Act 1975.*
- b. **Syarikat perkilangan yang tidak dilesenkan di bawah Akta Penyelarasan Perindustrian 1975.**   
*A manufacturing company not licensed under the Industrial Co-ordination Act 1975.*
- c. **Syarikat kecil dan sederhana di mana jumlah modal berbayar pada hari pertama tempoh asas tahun taksiran dituntut tidak melebihi RM 2.5 juta.**   
*A small and medium scale company with paid-up capital of RM 2.5 million and below .*
- d. **Syarikat , persatuan kerjasama berasaskan pertanian, persatuan peladang atau nelayan yang diluluskan yang menjalankan projek pertanian yang layak.**   
*A company , an agrobased co-operative society, approved farmers or fishermen association which undertakes qualifying agricultural project.*
- e. **Orang dalam aktiviti memelihara ayam dan itik.**   
*Person in the activity of rearing chicken and ducks.*

3. **Kategori Permohonan/Category of Application:**

- a. **Projek pembesaran bagi keluaran wujud.**   
*Expansion project on existing product.*
- b. **Projek permodenan/automasi.**   
*Modernization/Automation project.*
- c. **Projek mempelbagaian.**   
*Diversification project.*
- d. **Penukaran sistem reban terbuka kepada sistem reban tertutup (sehingga tahun taksiran 2010)**   
*Transformation of open house system to closed house system (until the year of assessment 2010)*

4. **Tarikh perniagaan dimulakan:**

*Date of commencement of business:* .....

5. **Struktur Ekuti:**  
*Equity structure*

**Rakyat Malaysia/Malaysian Citizen:** .....(%)

**Rakyat Asing/Foreign Citizen:** .....(%)

6. **Jenis galakan yang sedang dinikmati atau diluluskan secara prinsip di bawah Akta Galakan Pelaburan 1968 dan Akta Penggalakan Pelaburan 1986.**  
*Incentives currently enjoyed or had been approved in principle under the Investment Incentives Act 1968 and the Promotion of Investments Act 1986.*

- (a) **Jenis Galakan/Type of incentive:** .....
- (b) **Tarikh kelulusan/Date of approval:** .....
- (c) **Tempoh/Period:** .....
- (d) **Produk/Product:** .....

**BAHAGIAN B: BUTIR-BUTIR PROJEK**  
*PART B: PARTICULARS OF PROJECT*

1. **Keterangan mengenai projek yang layak yang terlibat dalam aktiviti pengilangan, pemprosesan atau pertanian dan kesan projek tersebut terhadap keluaran/operasi perniagaan sedia ada** *Description of the qualifying project engaged in the activity of manufacturing,, processing or agriculture and the effect of that project on output/operation of the existing business.*

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\* **Sediakan lampiran sekiranya perlu.**  
*Provide attachment if necessary.*

2. **Keterangan mengenai pertukaran sistem reban terbuka kepada sistem reban tertutup bagi perniagaan penternakan ayam dan itik dan kesan sistem tersebut terhadap keluaran/operasi perniagaan sedia ada/Description of the transformation from open house system to closed house system in the business of rearing chicken and ducks and the effect of that system on output/operation of the existing business.**

<b>1. Projek wujud / Existing project</b>	<b>BILANGAN EKOR NO. OF BIRDS</b>
<b>(i) Bilangan ayam/itik dikeluarkan bagi setiap pusingan dalam tempoh asas bagi tahun taksiran sebelum / The number of chicken/ducks produced per cycle in the basis period of preceding year of assessment</b>	
<b>(ii) Bilangan pusingan dalam setahun /No. of cycle in a year</b>	
<b>(iii) Jumlah bilangan ayam/itik dikeluarkan dalam tempoh asas bagi tahun taksiran sebelum = (A) The total number of birds produced in the basis period of preceding year of assessment = (A)</b>	
<b>2. Projek pelaburan semula / Reinvestment project</b>	<b>BILANGAN EKOR / NO. OF BIRDS</b>
<b>(i) Bilangan ayam/itik yang dikeluarkan bagi setiap pusingan selepas projek pelaburan semula / Number of chicken/ducks produced per cycle after the reinvestment project</b>	
<b>(ii) Bilangan pusingan dalam setahun / No. of cycle in a year</b>	
<b>(iii) Jumlah bilangan ayam/itik dikeluarkan dalam tempoh asas tahun taksiran semasa (B) / The total number of birds produced in the basis period of current year of assessment (B)</b>	
<b>3. Peningkatan kapasiti pengeluaran ayam/itik selepas projek penukaran daripada sistem reban terbuka kepada sistem reban tertutup / The increased in production capacity of chicken / ducks after the transformation of open house system to closed house system project = (B - A)</b>	

**BAHAGIAN C: BUTIR-BUTIR PERBELANJAAN MODAL YANG LAYAK BAGI PROJEK PERKILANGAN, PEMROSESAN ATAU PERTANIAN DAN PERTUKARAN SISTEM REBAN TERBUKA KEPADA SISTEM REBAN TERTUTUP BAGI PERNIAGAAN PENTERNAKAN AYAM DAN ITIK**

*PART C : DETAILS OF QUALIFYING CAPITAL EXPENDITURE FOR MANUFACTURING, PROCESSING OR AGRICULTURAL PROJECT AND TRANSFORMATION OF OPEN HOUSE SYSTEM TO CLOSED HOUSE SYSTEM FOR BUSINESS OF REARING CHICKEN AND DUCKS*

1. **Butir-butir perbelanjaan modal yang layak di mana EPS yang telah dituntut bagi tahun taksiran sebelumnya.**  
*Details of qualifying capital expenditure where RA was claimed in the preceding year of assessment.*

(a) **Loji dan jentera/Plant and Machinery**

<b>Jenis loji &amp; jentera/ Types of plant &amp; machinery</b>	<b>EPS yang diberi/ RA given</b>	<b>Tahun taksiran dituntut/ Year of assessment claimed</b>	<b>Jumlah kos/ Total cost (RM)*</b>	<b>Tarikh pemerolehan/ Date of acquisition</b>	<b>Tarikh pelupusan/ Date of disposal</b>

- (b) **Bangunan kilang (terpakai kepada aktiviti perkilangan atau pemprosesan)**  
*Factory Building (applicable for manufacturing or processing activity)*

<b>Lokasi/ Location</b>	<b>Tarikh perbelanjaan modal dilakukan / Date of capital expenditure incurred</b>	<b>Kos reban tertutup / Cost of closed house system</b>	<b>Tarikh reban mula digunakan / Date first put to use</b>	<b>Keluasan reban tertutup/ Area of closed house system</b>

- (c) **Lain-lain jenis bangunan termasuk tempat tinggal atau kebajikan pekerja/pembaikanstruktur tanah/lain-lain struktur (terpakai kepada projek pertanian dan perniagaan penternakan ayam dan itik)/ Other types of building including building for living accommodation or welfare of staff /improvement on land/other structures (applicable for agricultural project and business of rearing chicken and ducks).**

<b>Lokasi/ Location</b>	<b>Tarikh Dibeli/dibina (tidak termasuk kos tanah) Date of purchase/ construction (excluding cost of land)</b>	<b>Tarikh siap/ Date of completion</b>	<b>Tarikh mula digunakan/ Date first put to use</b>	<b>Jumlah kos/ Total cost (RM)</b>

- (d) **Pembinaan reban tertutup (terpakai kepada perniagaan penternakan ayam dan itik)  
Construction of closed house (applicable for business of rearing chicken and ducks)**

<b>Lokasi/ Location</b>	<b>Tarikh perbelanjaan modal dilakukan / Date of capital expenditure incurred</b>	<b>Kos reban tertutup (tidak termasuk kos tabah)/Cost of closed house system (excluding cost of land)</b>	<b>Tarikh reban mula digunakan / Date first put to use</b>	<b>Keluasan reban tertutup/ Area of closed house system</b>

- \* **Bagi aset yang diperolehi secara sewa beli, sila nyatakan jumlah bayaran modal yang telah dibuat bagi tempoh-tempoh asas sebelumnya di mana EPS telah diberi.**  
*For assets acquired on hire purchase, please state the amount of capital payments made in the previous basis periods for which RA had been given.*

2. **Butir-butir aset berhubung EPS yang dituntut bagi tahun taksiran semasa.**  
*Particulars of assets where RA is claimed in the current year of assessment.*

- (a) **Loji dan jentera/Plant & machinery**

Jenis loji dan jentera <i>Types of plant &amp; machinery</i>	Fungsi/ <i>Function</i>	Tarikh Diperolehi/ <i>Date of acquisition</i>	Jumlah kos/ <i>Total cost (RM)</i>	Cara pembayaran dan bayaran modal yang dibuat dalam tempoh asas <i>Mode of payment and capital payment made in the basis period</i>		Tarikh mula digunakan <i>Date put to use</i>
				Sewa beli/ <i>hire purchase (RM)</i>	Tunai/ <i>cash (RM)</i>	

- (b) **Bangunan kilang (terpakai kepada aktiviti perkilangan atau pemprosesan)**  
*Factory building (applicable for manufacturing or processing activity)*

Lokasi/ <i>Location</i>	Tarikh perbelanjaan modal dilakukan / <i>Date of capital expenditure incurred</i>	Kos kilang <i>Cost of closed house system</i>	Tarikh kilang mula digunakan / <i>Date first put to use</i>	Keluasan kilang <i>Area of closed house system</i>

- (c) **Lain-lain jenis bangunan termasuk tempat tinggal atau kebajikan pekerja/pembaikanstruktur tanah/lain-lain struktur (terpakai kepada projek pertanian dan perniagaan penternakan ayam dan itik)/ Other types of building including building for living accommodation or welfare of staff /improvement on land/other structures (applicable for agricultural project and business of rearing chicken and ducks).**

<b>Lokasi/ Location</b>	<b>Tarikh Dibeli/dibina (tidak termasuk kos tanah) Date of purchase/ construction (excluding cost of land)</b>	<b>Tarikh siap/ Date of completion</b>	<b>Tarikh mula digunakan/ Date first put to use</b>	<b>Jumlah Kos Total cost (RM)</b>

- (d) **Pembinaan reban tertutup (terpakai kepada perniagaan penternakan ayam dan itik)  
Construction of closed house (applicable for business of rearing chicken and ducks)**

<b>Lokasi/ Location</b>	<b>Tarikh perbelanjaan modal dilakukan / Date of capital expenditure incurred</b>	<b>Kos reban tertutup (tidak termasuk kos tabah)/Cost of closed house system (excluding cost of land)</b>	<b>Tarikh reban mula digunakan / Date first put to use</b>	<b>Keluasan reban tertutup/ Area of closed house system</b>

- (e) **Lain-lain jenis perbelanjaan modal yang layak berhubung dengan projek pertanian/perniagaan penternakan ayam itik/Other types of qualifying capital expenditure in relation to agricultural project/business of rearing chicken and ducks.**

<b>Jenis Perbelanjaan modal Types of capital expenditure</b>	<b>Tarikh Dilaksanakan Date of implementation</b>	<b>Jumlah kos Total cost</b>

\* **Sediakan jadual berasingan sekiranya perlu/Provide separate schedule if necessary.**



**BAHAGIAN E :KECEKAPAN PROSES (KP)**  
**BAHAGIAN E :KECEKAPAN PROSES (KP)**  
**PART E : PROCESS EFFICIENCY (PE)**

Pengecualian sepenuhnya tuntutan EPS boleh dibenarkan jika syarikat perkilangan menunjukkan peningkatan produktiviti dalam tempoh asas bagi tahun taksiran tuntutan dibuat. Kelayakan untuk mendapat pengecualian sepenuhnya ke atas pendapatan statutori bergantung kepada pencapaian KP.

*Full exemption of RA claim can be given if the manufacturing company has shown an increase in productivity in the basis period for the year of assessment the claim is made. The company's eligibility to claim full exemption of the statutory income will depend on its performance in respect of PE.*

**PENGIRAAN : KECEKAPAN PROSES (KP)**  
**CALCULATION : PROCESS EFFICIENCY (PE)**

- (a) **KP bagi tahun taksiran yang dituntut :** .....
- PE for the year of assessment the claim is made*
- (b) **Kadar pertumbuhan bagi subsektor perkilangan :** .....
- Growth rate for the manufacturing subsector*

**Nota : Senarai kadar pertumbuhan tahunan bagi subsektor perkilangan yang dikeluarkan oleh Kementerian Kewangan setiap tahun taksiran boleh diperolehi daripada Lembaga Hasil dalam Negeri Malaysia.**

*Note : The list of annual growth rate for the manufacturing subsectors issued by the Ministry of Finance for each year of assessment can be obtained from Inland Revenue Board of Malaysia.*

**BAHAGIAN F : PENGAKUAN OLEH PEMOHON**  
**PART E : DECLARATION BY THE APPLICANT**

**Saya dengan ini / I hereby :**

- (a) **mengaku bahawa semua butir-butir yang diberi dalam borang ini adalah benar dan betul / declare that all particulars furnished in this form are true and correct.**
- (b) **mengaku bahawa perbelanjaan loji dan jentera yang dituntut tidak melibatkan penggantian alat gantian dan loji dan jentera berkenaan tidak digunakan oleh ahli pengurusan, pentadbiran atau staf perkeranian / declare that expenditure claimed for plant and machinery is not inclusive of replacement of parts and the plant and machinery are not used by the members of the management, administrative or clerical staff.**
- (c) **mengaku bahawa borang ini dan semua dokumen-dokumen berkaitan dengan tuntutan ini disimpan dengan teratur dan boleh dikemukakan bagi tujuan audit / declare that this form and all documents relating this claim are properly kept and are available for audit purposes.**

- (d) **memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri Malaysia yang diberi kuasa sepenuhnya pada bila-bila masa untuk membuat pemeriksaan ke atas salinan resit dan dokumen-dokumen lain berkaitan dengan tuntutan ini / give permission to the authorised officers of Inland Revenue Board of Malaysia at any time to examine copies of receipts and other documents relating to this claim.**

**Tandatangan/Singnature** : .....

**Nama/Name** : .....

**Jawatan/Designation** : .....

**Cop Syarikat/Company's Stamp** : .....

**Tarikh/Date** : .....

- \* Pengarah merujuk kepada mana-mana ahli Lembaga Pengarah syarikat pemohon.  
*Director refers to any member of the Board of Directors of the claimant company.*