



**OPERATIONAL GUIDELINE NO. 3 OF YEAR 2016  
LEMBAGA HASIL DALAM NEGERI MALAYSIA**

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**TAX CLEARANCE LETTER APPLICATION FOR COMPANIES,  
LIMITED LIABILITY PARTNERSHIPS (LLP) AND LABUAN ENTITIES  
(LABUAN COMPANIES & LABUAN LLP)**

**1. Introduction**

This guideline specifies the method of Tax Clearance Letter (SPC) application for corporate taxpayers, LLP and Labuan entities (Labuan companies & Labuan LLP).

**2. Method of Application for Company SPC**

2.1. For the purpose of SPC application, a company is required to submit Income Tax Return Form(s) (ITRFs) until the latest year of assessment.

If the Form e-C (electronic return form) for the latest year of assessment has not yet been made available by LHDNM, please obtain the Form C (For SPC Purpose Only) from any LHDNM branch. This form has to be completed and submitted together with the SPC application to the LHDNM branch which handles the relevant income tax file.

2.2 Company SPC application has to be enclosed with relevant documents as follows :

**A. Voluntary Winding Up By Members**

- i) Form 66 : Declaration Of Solvency
- ii) Form 11 : Notice Of Resolution
- iii) Form 71 : Notice Of Appointment And Situation Of Office Of Liquidator (Members Voluntary Winding Up)
- iv) Form 75 : Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up

**B. Voluntary Winding Up By Creditors**

- |      |          |   |   |
|------|----------|---|---|
| i)   | Form 65A | : | Statutory Declaration Of Inability Of Company To Continue Business, And That Meetings Of The Company And Its Creditors Have Been Summoned |
| ii)  | Form 11  | : | Notice Of Resolution  |
| iii) | Form 72  | : | Notice Of Appointment And Situation Of Office Of Liquidator (Creditors' Voluntary Winding Up)   |
| iv)  | Form 75  | : | Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up  |

**C. Winding Up By Court Order**

- |      |  |
|------|--|
| i)   | Receiving Order or Winding Up Order  |
| ii)  | Form 61 : Statement Of Affairs   |
| iii) | Form 70 : Notice Of Appointment And Situation Of Office Of Liquidator (Winding Up By Court)            |
| iv)  | Form 75 : Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up |

**D. Striking Off Name Of Company**

Notice under Section 308 of the Companies Act 1965
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**E. Cessation Of Business (Foreign company)**

Form 90 : Notice By Foreign Company Of Cessation Of Business
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**F. Striking Off Of Dormant Company**

Form CP7 ( <b>APPENDIX 1</b> )
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**3. Method of SPC Application for Limited Liability Partnership**

3.1. A limited liability partnership (LLP) applying for SPC is required to submit ITRFs until the latest year of assessment. The ITRFs have to be completed and submitted together with the SPC application form to the LHDNM branch which handles the relevant income tax file.

- If Form PT for the latest year of assessment has not yet been made available, Form PT for the immediately preceding year of assessment can be used with certain modification.

For example:

- If Form PT for the Year of Assessment 2017 belum disediakan, the LLP may use the Form PT for Year of Assessment 2016.
- Cancel “2016” and replace it with “2017”; and
- Write “SPC” above “YEAR OF ASSESSMENT” on the first page of Form PT.

3.2 Documents required to be submitted for application of SPC for LLP are as follows :

**A. Voluntary Winding Up By Members**

Tax Clearance Letter application form ( <b>APPENDIX 2</b> )
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**B. Winding Up By Court Order**

- |  |
|--|
| <ol style="list-style-type: none"> <li>Tax Clearance Letter application form (<b>APPENDIX 2</b>)</li> <li>Receiving Order or Winding Up Order</li> </ol> |
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**C. Striking Off Name Of LLP**

- |  |
|--|
| <ol style="list-style-type: none"> <li>Tax Clearance Letter application form (<b>APPENDIX 2</b>)</li> <li>Notice of striking off of LLP name under Section 51 Limited Liability Partnerships Act 2012</li> </ol> |
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**4. Method of SPC Application for Labuan Entities (Labuan Companies & Labuan LLP)**

4.1 A Labuan entity applying for SPC is required to submit returns until the latest year of assessment. The returns have to be completed and submitted together with the SPC application to the Labuan Entities Unit, Labuan Branch.

4.2 SPC application for a Labuan entity has to be enclosed with relevant documents as follows :

#### **A. Voluntary Winding Up By Members**

- i) Form 9 : Notice Of Dissolution [Labuan Limited Partnerships And Labuan Limited Liability Partnerships Act 2010];  
or
- Form 11 : Notice Of Resolution [Companies Act 1965];  
or
- Form 12 : Notice Of Resolution [Labuan Companies Act 1990];
- ii) Form 66 : Declaration Of Solvency [Companies Act 1965];  
or
- Form 71 : Notice Of Appointment And Situation Of Office Of Liquidator (Members Voluntary Winding Up) [Companies Act 1965];

#### **B. Dissolution By Declaration**

- i) Copy of notification on cessation of business operations published in the newspaper
- ii) Form 43 : Declaration Of Dissolution Of A Labuan Company [Labuan Companies Act 1990]

#### **C. Voluntary Winding Up By Creditors**

- i) Form 11 : Notice Of Resolution [Companies Act 1965];  
or
- Form 12 : Notice Of Resolution [Labuan Companies Act 1990];
- ii) Form 72 : Notice Of Appointment And Situation Of Office Of Liquidator (Creditors' Voluntary Winding Up) [Companies Act 1965];
- iii) Form 75 : Liquidator's Account Of Receipts And Payments And Statement Of The Position In The Winding Up [Companies Act 1965];

**D. Winding Up By Court Order**

- |      |   |
|------|---|
| i)   | Receiving Order or Winding up Order   |
| ii)  | Form 61 : Statement Of Affairs;   |
| iii) | Form 62 : Affidavit Verifying Statement Of Affairs;   |
| iv)  | Form 70 : Notice Of Appointment And Situation Of Office Of Liquidator(Winding Up By The Court);                               |
| v)   | Form 75 : Liquidator's Account Of Receipts And Payments And Statement Of The Position In The Winding Up [Companies Act 1965]; |

**E. Striking Off Name Of Company**

Notice under Section 151, Labuan Companies Act 1990 from the Labuan Financial Services Authority (Labuan FSA)
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**F. Transfer Of Company From Labuan**

Notice under Section 133, Labuan Companies Act 1990 from the Labuan Financial Services Authority (Labuan FSA)
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**G. Cessation Of Business In Labuan (Foreign Company)**

Form 37 : Notice By A Foreign Company Of Cessation Of Business [Section 126, Labuan Companies Act 1990]
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**H. Labuan Limited Liability Partnership**

Form 21 : Declaration of Dissolution of a Labuan Limited Liability Partnership [Labuan Limited Partnerships And Labuan Limited Liability Partnerships Act 2010]
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5. Application for SPC has to be submitted to the relevant LHDNM branch as follows :

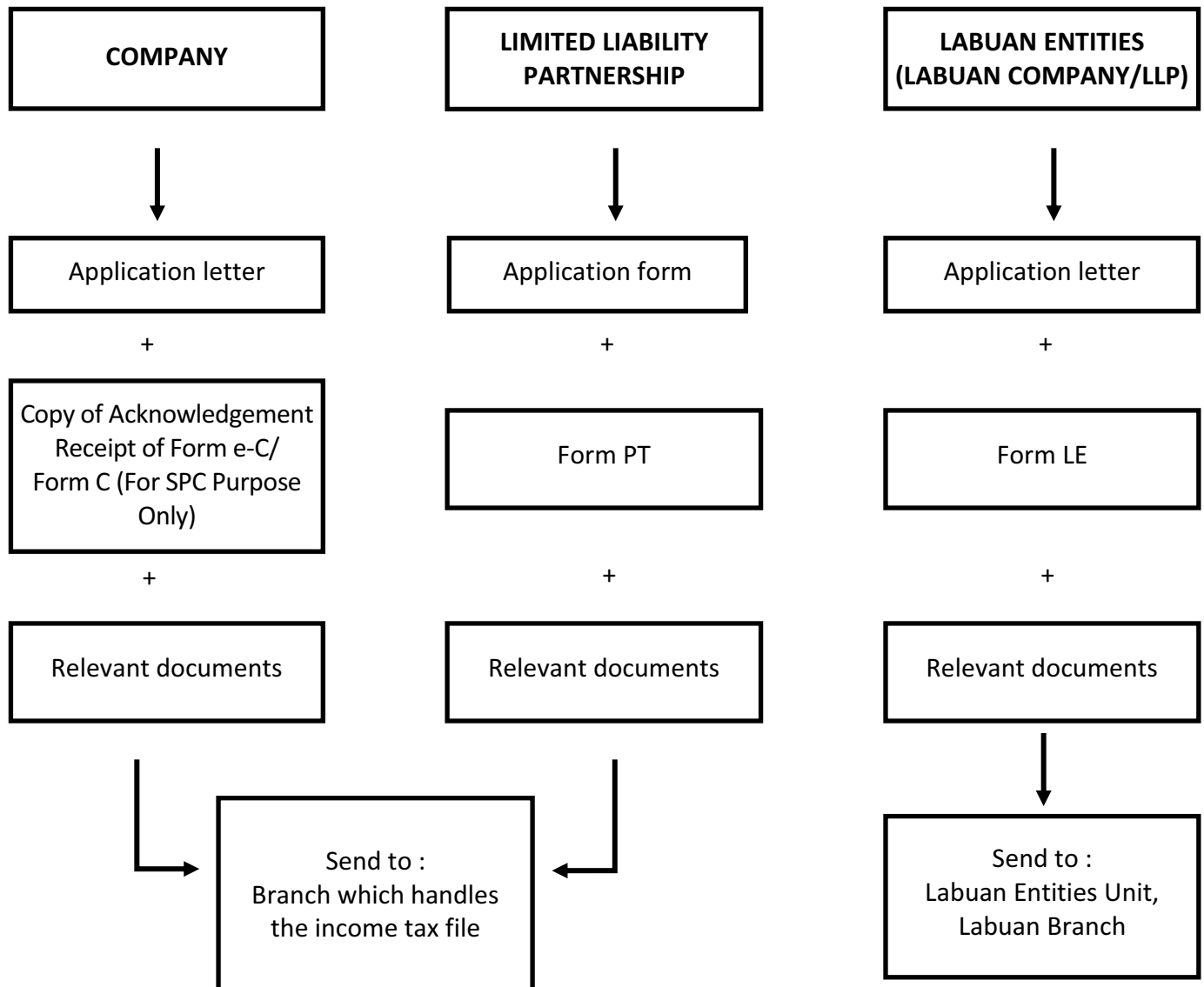
- i) SPC application for : The branch which handles the income tax companies and LLP file of the relevant company or LLP
- ii) SPC application for Labuan : Labuan Entities Unit, Labuan branch entities

6. The SPC shall be issued after all relevant and complete documents are received, and income tax including employees' monthly tax deductions are fully paid.
7. Problem in the issuance of SPC can be referred to the branch Customer Care Officer. The name list of Customer Care Officers can be obtained from the LHDNM Official Portal, <http://www.hasil.gov.my>.

**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**31 July 2016**

**TAX CLEARANCE LETTER APPLICATION PROCESS FOR COMPANIES, LIMITED LIABILITY PARTNERSHIPS AND LABUAN ENTITIES**









**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**NOTIS MENDAPATKAN MAKLUMAT**  
**DI BAWAH SEKSYEN 81 AKTA CUKAI PENDAPATAN 1967**  
**(PENYATA UNTUK MEMBATALKAN SYARIKAT YANG TIDAK AKTIF)**

**LAMPIRAN 1**  
CP7 [Pin. 1/2016]

Nama Syarikat


No. Rujukan (No. Pendaftaran)

No. Cukai Pendapatan **C**

No. Majikan **E**


**AKUAN**

Saya mengakui bahawa:

- (a) Saya adalah pengarah syarikat/pelikuidasi\* bagi syarikat di atas; (\*potong yang tidak berkenaan)
- (b) Syarikat ini tidak menjalankan perniagaan sejak ditubuhkan/tidak lagi beroperasi sejak\* \_\_\_\_\_ (hh/bb/tttt); (\*potong yang tidak berkenaan)
- (c) Syarikat ini tidak berniat untuk memulakan perniagaan/menjalankan operasi pada masa akan datang;
- (d) Syarikat ini yang pernah beroperasi tidak menerima pendapatan bercukai yang boleh dikenakan cukai di bawah Akta Cukai Pendapatan 1967 sejak \_\_\_\_\_ (hh/bb/tttt);
- (e) Syarikat ini telah membayar kepada Ketua Pengarah Hasil Dalam Negeri semua potongan bulanan yang berhutang menurut Kaedah-Kaedah Cukai Pendapatan (Potongan Daripada Saraan) 1994; dan
- (f) Rekod-rekod syarikat ini boleh diperiksa di tempat seperti di bawah:

	Poskod	
Bandar	Negeri	

Saya mengesahkan bahawa perakuan di atas adalah benar dan betul. Jika maklumat yang diberikan tidak benar dan tidak betul, tindakan pendakwaan di bawah perenggan 113(1)(b) Akta Cukai Pendapatan 1967 boleh diambil terhadap saya dan jika disabitkan, boleh dikenakan denda tidak kurang daripada satu ribu ringgit (RM1,000) dan tidak melebihi sepuluh ribu ringgit (RM10,000). Saya juga sedia maklum bahawa kegagalan mengemukakan notis ini merupakan satu kesalahan dan jika disabitkan kesalahan, boleh dikenakan denda tidak kurang daripada dua ratus ringgit (RM200) dan tidak melebihi dua puluh ribu ringgit (RM20,000) atau hukuman penjara untuk satu tempoh tidak melebihi enam (6) bulan atau kedua-duanya sekali di bawah subseksyen 120(1) Akta yang sama.

Nama

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No. Rujukan (No. Pengenalan / Pasport)

--

No. Cukai Pendapatan

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Alamat


	Poskod	
Bandar	Negeri	

No. Telefon

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Tandatangan

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Cap Syarikat

--

Tarikh

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**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**NOTICE TO CALL FOR INFORMATION**  
**UNDER SECTION 81 OF THE INCOME TAX ACT 1967**  
**(STATEMENT TO STRIKE OFF DEFUNCT COMPANY)**

**APPENDIX 1**  
CP7 [Pin. 1/2016]

Name of Company


Reference No. (Registration No.)

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Income Tax No.

**C**

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Employer's No.

**E**

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**DECLARATION**

I hereby declare that:

- (a) I am a company director / liquidator \* of the above company; (\* delete whichever is not relevant)
- (b) This company did not carry on business since its incorporation / is no longer in operation since\* \_\_\_\_\_ (dd/mm/yyyy); (\* delete whichever is not relevant)
- (c) This company has no intention of commencing business / carrying out operations in the future;
- (d) This company which had previously been in operation did not receive chargeable income which is taxable under the Income Tax Act 1967 since \_\_\_\_\_ (dd/mm/yyyy);
- (e) This company has paid all monthly deductions due to the Director General of Inland Revenue under the Income Tax (Deduction From Remuneration) Rules 1994; and
- (f) The records of this company are available for inspection at the following location:

	Postcode	
Town	State	

I affirm that the above declaration is true and correct. If the information given is untrue and incorrect, prosecution under paragraph 113(1)(b) of the Income Tax Act 1967 may be instituted against me and upon conviction, shall be liable to a fine of not less than one thousand ringgit (RM1,000) and not more than ten thousand ringgit (RM10,000). I am also aware that failure to furnish this notice is an offence and on conviction, shall be liable to a fine of not less than two hundred ringgit (RM200) and not more than twenty thousand ringgit (RM20,000) or to imprisonment for a term not exceeding six (6) months or to both under subsection 120(1) of the same Act.

Name

--

Reference No. (Identification / Passport No.)

--

Income Tax No.

--

Address

--

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	Postcode	
--	----------	--

Town	State	
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Telephone No.

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Signature

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Company Seal

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Date

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**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**BORANG PERMOHONAN SURAT PENYELESAIAN CUKAI**  
**BAGI TUJUAN PENGGULUNGAN PERKONGSIAN LIABILITI TERHAD**

Nama Perkongsian Liabiliti Terhad		
No. Rujukan (No. Pendaftaran)		
Tarikh Ditubuhkan (hh/bb/tttt)		
No. Cukai Pendapatan	<b>PT</b>	
No. Majikan	<b>E</b>	

A. Tandakan 'X' dalam petak yang berkenaan:

- Perkongsian liabiliti terhad ini tidak menjalankan perniagaan sejak ditubuhkan.
- Perkongsian liabiliti terhad ini tidak lagi beroperasi sejak \_\_\_\_\_ (hh/bb/tttt).
- Perkongsian liabiliti terhad ini tidak berniat untuk memulakan perniagaan / menjalankan operasi pada masa akan datang.
- Perkongsian liabiliti terhad ini telah membayar kepada Ketua Pengarah Hasil Dalam Negeri semua potongan bulanan yang berhutang menurut Kaedah-Kaedah Cukai Pendapatan (Potongan Daripada Saraan) 1994.

B. Perkongsian liabiliti terhad ini akan dibubarkan secara: (Tandakan 'X')

- Penggulungan Sukarela
- Penggulungan melalui Perintah Mahkamah
- Pembatalan Nama Perkongsian Liabiliti Terhad di bawah Seksyen 51 Akta Perkongsian Liabiliti Terhad 2012

### AKUAN

Nama Pegawai Pematuhan		
No. Rujukan (No. Pengenalan / Pasport)		
No. Telefon		
Saya dengan ini mengesahkan bahawa maklumat yang diberikan adalah benar dan betul.		
Tandatangan		Tarikh <span style="float: right;">(hh/bb/tttt)</span>

**Nota :** Borang ini hendaklah dikemukakan bersama-sama dokumen berikut ke cawangan LHDNM yang mengendalikan fail cukai pendapatan perkongsian liabiliti terhad berkenaan:

- 1) Borang PT tahun taksiran terkini
- 2) Perintah Penerimaan atau Perintah Penggulungan (Pembubaran Melalui Perintah Mahkamah)
- 3) Notis pembatalan nama perkongsian liabiliti terhad di bawah seksyen 51 Akta Perkongsian Liabiliti Terhad 2012 (Pembatalan Nama Perkongsian Liabiliti Terhad)



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**APPLICATION FORM FOR TAX CLEARANCE LETTER**  
**FOR THE PURPOSE OF WINDING UP OF LIMITED LIABILITY PARTNERSHIP**

Name of Limited Liability Partnership


Reference No. (Registration No.)

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Date of Incorporation (dd/mm/yyyy)

--

Income Tax No.

**PT**

--

Employer's No.

**E**

--

A. Enter 'X' in the relevant box:

This limited liability partnership did not carry on business since its incorporation.

This limited liability partnership is no longer in operation since \_\_\_\_\_ (dd/mm/yyyy).

This limited liability partnership has no intention of commencing business / carrying out operations in the future.

This limited liability partnership has paid all monthly deductions due to the Director General of Inland Revenue under the Income Tax (Deduction From Remuneration) Rules 1994.

B. This limited liability partnership shall be dissolved by way of: (Enter 'X')

Voluntary Winding-up

Winding-up via Court Order

Striking Off the Name of the Limited Liability Partnership under Section 51 of the Limited Liability Partnerships Act 2012

### DECLARATION

Name of Compliance Officer


Reference No.

(Identification / Passport No.)

--

Telephone No.

--

I hereby declare that the information given is true and correct.

Signature

--

Date

--

(dd/mm/yyyy)

**Note :** This form must be submitted together with the following documents to the LHDNM branch which administers the income tax file of the limited liability partnership:

- 1) Form PT for the latest year of assessment
- 2) Receiving Order or Winding-up Order ( Dissolution via Court Order)
- 3) Notice to strike-off the name of the limited liability partnership under section 51 of the Limited Liability Partnerships Act 2012 (Strike-off Name of Limited Liability Partnership)