

Bil. No.	Helaian Kerja (HK) Working Sheets (WS)		Ke HK Go to WS	Ke Penerangan HK Go to WS Explanation	TA	TC	TR
1.	HK-1	Pengiraan Pendapatan Berkanun Perniagaan <i>Computation of Statutory Income from Business</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
2.	HK-1B	Pengiraan Pendapatan Berkanun Perniagaan Perkongsian <i>Computation of Statutory Income from Partnership Business</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
3.	HK-1D	Pengiraan Pendapatan Berkanun Perniagaan bagi Badan Amanah yang Menikmati Elaun Peningkatan Eksport Perkhidmatan Yang Layak <i>Computation of Statutory Business Income for a Trust Body entitled to claim Increased Exports Allowance For Qualifying Services</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
4.	HK-1.1	Pengiraan Elaun Perlombongan <i>Computation of Mining Allowance</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
5.	HK-1.1A	Rumusan Elaun Perlombongan <i>Summary of Mining Allowances</i>	Klik Di Sini <i>Click Here</i>		√		
6.	HK-1.2	Rumusan Elaun Modal <i>Summary of Capital Allowances</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
7.	HK-1.2.1	Pengiraan Elaun Pertanian <i>Computation of Agriculture Allowance</i>	Klik Di Sini <i>Click Here</i>		√		
8.	HK-1.2.1A	Rumusan Elaun Pertanian <i>Summary of Agriculture Allowances</i>	Klik Di Sini <i>Click Here</i>		√		
9.	HK-1.2.2	Pengiraan Elaun Perhutanan <i>Computation of Forest Allowance</i>	Klik Di Sini <i>Click Here</i>		√		
10.	HK-1.2.2A	Rumusan Elaun Perhutanan <i>Summary of Forest Allowances</i>	Klik Di Sini <i>Click Here</i>		√		
11.	HK-1.2.3	Pengiraan Elaun Bangunan Industri <i>Computation of Industrial Building Allowance</i>	Klik Di Sini <i>Click Here</i>		√		
12.	HK-1.2.3B	Rumusan Elaun Bangunan Industri <i>Summary of Industrial Building Allowances</i>	Klik Di Sini <i>Click Here</i>		√		
13.	HK-1.2.4	Pengiraan Elaun Loji dan Jentera <i>Computation of Plant and Machinery Allowance</i>	Klik Di Sini <i>Click Here</i>		√		
14.	HK-1.2.4A	Rumusan Elaun Loji dan Jentera <i>Summary of Plant and Machinery Allowances</i>	Klik Di Sini <i>Click Here</i>		√		
15.	HK-1.2A	Rumusan Perbelanjaan Modal <i>Summary of Capital Expenditure</i>	Klik Di Sini <i>Click Here</i>		√		
16.	HK-1.3	Pelarasan Kerugian bagi Perniagaan dan Perkongsian <i>Adjustment of Losses for Business and Partnership</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
17.	HK-4A	Butiran Harta / Aset dan Jumlah Sewa <i>Particulars of Properties / Assets and Total Rental</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>		√	√
18.	HK-4B	Butiran Harta / Aset dan Jumlah Sewa <i>Particulars of Properties / Assets and Total Rental</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
19.	HK-5	Pengiraan Pendapatan Berkanun Faedah / Royalti <i>Computation of Statutory Income from Interest / Royalties</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√	√	√
20.	HK-6	Tolakan Cukai di bawah Seksyen 110 (Lain-lain) <i>Tax Deduction under Section 110 (Others)</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√	√	√
21.	HK-8	Pendapatan daripada Negara Perjanjian Pengelakan Pencucuaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 132 <i>Income from Countries which have Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 132 Relief</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√	√	√
22.	HK-9	Pendapatan daripada Negara Bukan Perjanjian Pengelakan Pencucuaian Dua Kali dan Tuntutan Pelepasan Cukai di bawah Seksyen 133 <i>Income from Countries without Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 133 Relief</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√	√	√
23.	HK-11	Bayaran Tahun Asas kepada Bukan Pemastautin (Cukai Pegangan) <i>Basis Year Payments to Non-residents (Withholding Tax)</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√	√	√
24.	HK-12	Maklumat Pembahagian Hak kepada Benefisiari <i>Particulars of beneficiaries' Entitlement</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
25.	HK-12A	Pendapatan Benefisiari daripada Badan Amanah (CP30A) <i>Beneficiary's Income from Trust Body (CP30A)</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>	√		
26.	HK-13	Pengiraan Potongan Khas bagi Perbelanjaan yang Dibenarkan dibawah seksyen 63B <i>Computation of Special Deduction For Permitted Expenses under Section 63 B</i>	Klik Di Sini <i>Click Here</i>	Klik Di Sini <i>Click Here</i>		√	

Part 2 – Working Sheets

This working sheet is prepared to assist you in the computation of statutory income from business.

HK-1: COMPUTATION OF STATUTORY INCOME FROM BUSINESS

Use separate Working Sheet HK-1 for each business source

Item	Subject	Explanation	Working Sheet	Appendix
A	Balance as per Profit and Loss Account	Transfer the balance from the Profit and Loss Account to this item. Enter the amount of profit under the (+) column and the amount of loss under the (-) column.	-	-
	Separation of income by class	Extract any non-business income which has been included in the Profit and Loss Account and enter it in the appropriate item provided.	-	-
B	Total non-business income	Add all non-business income such as dividends, rents, royalties, interest and others income.	-	-
C	Total business income	A minus B	-	-
D1	Non-allowable losses	Examine and extract non-allowable losses from the Profit and Loss Account. Indicate the type of loss in the item provided if not listed and fill in the amount. Example: Loss on disposal of motor vehicle WJP8189 RM4,000 Loss on disposal of cutting machine RM3,000	-	-
D2	Surplus recovered expenditure (mining)	Amount A from Working Sheet HK-1.1A	HK-1.1A	-
D3	Total	D1 plus D2	-	-
D4	Non-taxable gains / income-entered in the profit and loss account	Examine the Profit and Loss Account and extract the profits which are not taxable as business income. Indicate the type of loss in the item provided if not listed and fill in the amount. Example: Profit on disposal of motor vehicle WJB9420 RM5,000 Profit on disposal of sewing machine RM2,000	-	-
D5	Total	D3 minus D4	-	-
E	Business income	C plus D5	-	-
F1	Adjustment of business expenditure	Non-allowable expenditure must be adjusted in accordance with income tax provisions.	-	-
1.1	Depreciation	Provision made on the use of business assets. Paragraph 39(1)(b)	-	-
1.2	Own salary, allowances bonus, EPF	Remuneration payable to oneself. Paragraph 39(1)(a)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
1.3	Entertainment	Entertainment includes the provision of food, drinks, recreation or hospitality of any kind (unless benefit of own employees). Paragraph 39(1)(l)	-	-
1.4	Gifts	Expenditure on gifts except for own employees. Paragraph 39(1)(b)	-	-
1.5	Donations	Donations include those made to approved institutions / organisations under the provision of subsection 44(6), 44(6A), 44(8) to 44(11), 44(11A), 44(11B) and 44(11c) Donations claimed and approved are deductible from aggregate income in computing total income in item of the form TA: B24 – B28; or BA24 – BA28; Paragraph 39(1)(b)	-	-
1.6	Penalties / fines / compound	Payments made due to legal offences or violations of law. Paragraph 39(1)(b)	-	-
1.7	Withdrawal of stock in trade	Withdrawal of stock in trade for personal use is taken into account at market value. Paragraph 24(2)(a)	-	-
1.8	Cash drawings	Withdrawal of unrecorded business cash receipts for personal use Paragraph 39(1)(a)	-	-
1.9	Provision for bad / doubtful debts	General provision for bad / doubtful debts. (provision for specific bad / doubtful debts is allowed). Subsection 34(2)	-	-
1.10	Initial / Termination of business expenditure	Expenses incurred prior to the commencement of the business atau in terminating it. Paragraph 39(1)(b)	-	-
1.11	Capital expenditure	Expenses which are capital in nature such as the purchase of assets. Paragraph 39(1)(b)	-	-
1.12	Legal fees	Legal fees incurred in relation to the acquisition of assets or personal matters. Paragraph 39(1)(b)	-	-
1.13	Expenditure on interest	Interest not wholly and exclusively incurred in the production of gross business income such as interest on loan taken wholly / partly for personal use. Subsection 33(2)	-	-
1.14	Restriction on EPF	Contributions by the employer to an approved scheme which exceeds 19% of the employees' remuneration. Paragraph 34(4)(a)	-	-
1.15	Assets written off	Assets no longer used in the business and are written off. Paragraph 39(1)(b)	-	-
1.16	Personal expenditure	Domestic or private expenses in whatever form. Paragraph 39(1)(a)	-	-
(a)	Travelling / Accomodation	Allowances / reimbursements to oneself or own employees in respect of travelling / accomodation unrelated to the business.	-	-
(b)	Use of motor vehicle(s)	Expenses on petrol, toll, parking, insurance, repairs and maintenance of motor vehicle(s) for personal use.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
(c)	Household benefits	Disbursements for personal / household use charged to the business. Example: Water and electricity bills, quit rent, assessment, rental, loan interest, renovation and maintenance.	-	-
(d)	Telephones	Personal calls charged to the business.	-	-
(e)	Fees / Subscriptions	Fees / Subscriptions paid to associations or clubs such as entrance fees and membership subscriptions. Example: Golf club membership	-	-
(f)	Seminars	Payments to attend seminars for the purpose of enhancing knowledge and skills.	-	-
(g)	Medical	Medical expenses on oneself and family members.	-	-
1.17	Other expenditure	Any other expenses not wholly and exclusively incurred in the production of gross business income. Paragraph 39(1)(b)	-	-
	Total	Sum of amounts from items 1.1 to 1.17	-	-
F2	Mining allowance	Amount from item B Working Sheet HK-1.1A.	HK-1.1A	-
F3	Surplus residual expenditure (mining)	Amount from item C Working Sheet HK-1.1A.	HK-1.1A	-
F4	Further deductions	These are incentives given under income tax provisions. List out the incentives claimed in the spaces provided. Example: Further deduction is allowed on the remuneration for disabled employees RM12,000 * * This expenditure qualifies for further deduction. As RM12,000 has already been charged once to the Profit and Loss Account, a further deduction of the same amount is allowed. Refer to Appendix D to determine the type of incentive you qualify for.	-	Appendix D
F5	Total	Sum of amounts from items F2, F3 and F4.	-	-
F6	Total adjusted expenditure	F1 minus F5	-	-
G	Adjusted income	Compute the adjusted income/loss by doing the necessary subtractions and additions for items E and F6. If the computed figure is positive (+), it is adjusted income and proceed to item J If the computed figure is negative (-), which is adjusted loss, proceed to item H.	-	-
H	Adjusted loss	Refer to the above explanation. Transfer the amount to item D1 Working Sheet HK-1.3.	HK-1.3	-
J1	Adjusted income	Amount from item G. Enter "0" in the box provided if it is an adjusted loss.	-	-
J2	Balancing charge	Adjustment of profit on disposal of assets transferred from item A5 HK-1.2 Enter "0" if not relevant.	HK-1.2	-

Item	Subject	Explanation	Working Sheet	Appendix
J3	Total	J1 plus J2	-	-
J4	Capital allowance absorbed	Amount as per item K4 but restricted to the amount in item J3.	-	-
J5	Statutory income	J3 minus J4 Transfer this amount to item B1 / B2 / B3 of BA1 / BA2 / BA3B1 of the Form TA	-	-
K1	Balance brought forward	Balance of capital allowances from previous years not absorbed.	-	-
K2	Balancing allowance	Adjusted residual expenditure of assets disposed. Transfer the amount from item B3 Working Sheet HK-1.2. Enter "0" if not applicable.	HK-1.2	-
K3	Capital allowance	Adjusted Claimed for current year capital allowance. Transfer the amount from item C5 Working Sheet HK-1.2.	HK-1.2	-
K4	Total	Sum of amounts from items K1, K2 and K3.	-	-
K5	Capital allowance absorbed in the current year	Amount as per item J4.	-	-
K6	Balance carried forward	K4 minus K5. This amount arises if the amount in item K4 is not fully absorbed by the amount in item J3. Transfer this amount to item G2 of form TA. This balance shall be the amount for item K1 in the following year of assessment.	-	-

HK-1B: COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS

Use separate Working Sheet HK-1B for each partnership business source

Item	Subject	Explanation	Working Sheet	Appendix
A	Adjusted income from partnership business	Enter the amount from items A13 and A18 of the CP30. If loss, enter '0' in this box and transfer the amount of adjusted loss to item D2 of Working Sheet HK-1.3. Proceed with your computation for items B to M (If relevant)	CP30 HK-1.3	-
B	Balancing Charge	Enter the amount from items A14 and A19 of the CP30.	CP30	-
C	Total	A plus B	-	-
D	Capital allowance absorbed	Amount from item K3 but restricted to the amount in item C	CP30	-
E	Statutory income	C minus D If not entitled to claim Schedule 7A Allowance / increased exports allowance for qualifying services transfer the amount of statutory income to item B4 / B5 / B6 or BA4 / BA5 / BA6 of the Form TA	-	-
F	Schedule 7A allowance	Items F & G is relevant if the trust body is entitled to claim Schedule 7A allowance. Restricted to 70% of the statutory income in item E	-	-

Item	Subject	Explanation	Working Sheet	Appendix
G	Statutory income after deduction of Schedule 7A allowance	E minus F transfer the amount to item B4 / B5 / B6 or BA4 / BA5 / BA6 of the Form TA		
H	Increased Exports Allowance for Qualifying Services claimed	Items H and J is relevant if the trust body is entitled to claim increased exports allowance for qualifying services. Enter the amount from items A16 and A21 of the CP30. Restricted to 70% of the statutory income in item E	CP30	-
J	Statutory income after deduction of increased exports allowance for qualifying services	E minus H transfer the amount to item B4 / B5 / B6 or BA4 / BA5 / BA6 of the Form TA	-	-
K	Adjustment of the balance of capital allowance (If relevant)			
	1. Balance brought forward	Balance of previous year's capital allowance not absorbed.	-	-
	2. Balancing allowance and capital allowance	Enter the amount from items A15 and A20 of the CP30.	CP30	-
	3. Total	K1 plus K2.	-	-
	4. Claim absorbed in the current year	Amount as per item D. Transfer this amount to item G2 of Form TA.	-	-
	5. Balance carried forward	K3 minus K4. Transfer this amount to item G2 of form TA. This balance shall be the amount for item K1 in the following year of assessment.	-	-
L	Adjustment of the balance of Schedule 7A allowance (If relevant)			
	1. Balance brought forward	Balance of previous year's Schedule 7A allowance not absorbed.	-	-
	2. Claim absorbed in the current year	Amount as per item F. Transfer this amount to item J1 of Form TA.	-	-
	3. Balance carried forward	L1 minus L2 Transfer this amount to item J1 of Form TA. This balance shall be the amount for item L1 in the following year of assessment.	-	-
M	Adjustment of the balance of Increased Exports Allowance for Qualifying Services			
	1. Balance brought forward	Balance of previous year's increased exports allowance for qualifying services not absorbed.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
2.	Income from Exports of Qualifying Services for basis period (current)	Enter the amount from items A16 dan A21 of the CP30.	CP30	-
3.	Total	M1 plus M2.	-	-
4.	Claim absorbed in the current year	Amount as per item H. Transfer this amount to item J2 of Form TA.	-	-
5.	Balance carried forward	M3 minus M4 Transfer this amount to item J2 of Form TA. This balance shall be the amount for item M1 in the following year of assessment.	-	-

HK-1D: COMPUTATION OF STATUTORY BUSINESS INCOME FOR A TRUST BODY ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES

This working sheet is prepared for the computation of Increased Exports Allowance for Qualifying Services.

HK-1.1: COMPUTATION OF MINING ALLOWANCES & HK-1.2: SUMMARY OF CAPITAL ALLOWANCES

- To facilitate a proper claim for mining allowances and capital allowances, relevant assets and expenditure have been classified as follows:

SUMMARY OF CAPITAL ALLOWANCES CLAIM INDEX

(Arranged in order according to the ITA1967)

Allowance	Type	Class	Schedule (ITA 1967)	Helaian Kerja
Mining	A	A1-A3	2	1.1
Agriculture	B	B1-B3	3	1.2.1
Forest	C	C1-C2	3	1.2.2
Industrial Building	D	D1-D8	3	1.2.3
Plant and Machinery	E	E1-E6	3	1.2.4

- Each type of asset / expenditure (according to type) have been classified according to the rate of capital allowance that can be claimed. Use the classification from list of mining allowances and capital allowances as claim code for column A of the working sheet.
- Working Sheet HK1.2 has been prepared for use as a summary of capital allowances claim for a year of assessment before the final computed figure can be entered in Working Sheet HK-1/HK-1D.
- Refer to the index of business assets / capital expenditure provided behind Working Sheets HK-1.1 / HK-1.2.1 / HK-1.2.2 / HK-1.2.3 and HK-1.2.4 for guidance. Working Sheet HK-1.2A is prepared for use as a summary of capital expenditure made and has to be kept so long as the business still operates.
- Claim can only be made on qualifying business assets / capital expenditure pursuant to the mentioned legal provisions.

HK-1.3: ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP

Item	Subject	Explanation	Working Sheet	Appendix
A	Losses brought forward	Balance from previous years' business / partnership losses not absorbed	-	-
B	Previous years' losses absorbed by current year's aggregate statutory income from businesses	amount from items B8 / BA8 of form TA. Transfer this amount to item G1j of Form TA	-	-
C	Balance from previous years' losses not absorbed	A minus B Transfer this amount to item G1k of Form TA	-	-
D	Current year losses:			-
	1. Business	Amount H from Working Sheet HK-1 / HK-1D.	HK-1 / HK-1D	
	2. Partnership	Amount from CP30	CP30	
E	Losses absorbed by current year's aggregate income	amount from items B8 / BA8 of form TA. Transfer this amount to item G1b of Form TA	-	-
F	Balance from current year losses not absorbed	D3 minus E Transfer this amount to item G1c of Form TA	-	-
G	Total losses carried forward	C Plus F	-	-

HK-4A: BUTIR-BUTIR HARTA / ASET DAN JUMLAH SEWA

Item	Subject	Explanation	Working Sheet	Appendix
A-F	Particulars of properties / assets and total rental	This working sheet is provided for the computation of rental income.	-	-

HK-4B: BUTIR-BUTIR HARTA / ASET DAN JUMLAH SEWA

Item	Subject	Explanation	Working Sheet	Appendix
A-E	Particulars of properties / assets and total rental	This working sheet is provided for the computation of rental income.	-	-

HK-5: PENGIRAAN PENDAPATAN BERKANUN FAEDAH / ROYALTI

Item	Subject	Explanation	Working Sheet	Appendix
A-H	Interest / Royalties	This working sheet is provided for the computation of statutory income from interest / royalties.	-	-

HK-6: TOLAKAN CUKAI DI BAWAH SEKSYEN 110 (LAIN-LAIN)

Item	Subject	Explanation	Working Sheet	Appendix
A-G	Tax deduction under section 110 (others)	<p>This working sheet is provided for the computation of gross income from interest, royalties, special classes of income under section 4A and other relevant income with tax deduction under section 110</p> <p>If the following taxpayers are entitled to claim tax, furnish Working Sheet HK-6 together with form TA / TC / TR refund in relation to this tax deduction as per:</p> <p>i) item C7 / CA5 of form TA / TC; or</p> <p>ii) item C7 of form TR;</p> <p>Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p>	-	-

HK- 8: CLAIM SECTION 133 TAX RELIEF – INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT

Item	Subject	Explanation	Working Sheet	Appendix
A-H	Tax relief under section 132	<p>This working sheet is provided for the calculation of income from countries with Double Taxation Agreement and claim for tax relief under section 132.</p> <p>If the following taxpayers are entitled to claim tax, furnish Working Sheet HK-8 together with form TA / TC / TR refund in relation to this tax relief as per item C7 of form TA / TC / TR.</p>	-	-

HK-9: CLAIM SECTION 133 TAX RELIEF – INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT

Item	Subject	Explanation	Working Sheet	Appendix
A-H	Tax relief under section 132	<p>This working sheet is provided for the calculation of income from countries with Double Taxation Agreement and claim for tax relief under section 132.</p> <p>If the following taxpayers are entitled to claim tax, furnish Working Sheet HK-8 together with form TA / TC / TR refund in relation to this tax relief as per item C7 of form TA / TC / TR.</p>	-	-

HK-11: BASIS YEAR PAYMENT TO NON-RESIDENTS (WITHHOLDING TAX)

Item	Subject	Explanation	Working Sheet	Appendix
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This working sheet is prepared for reporting the details of payments made during the basis year to non-residents which involve withholding tax.

HK-12: PARTICULARS OF BENEFICIARIES ENTITLEMENT

Item	Subject	Explanation	Working Sheet	Appendix
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This working sheet is provided for the listing of distribution to all beneficiaries

HK-12A: BENEFICIARY'S INCOME FROM TRUST BODY (CP30A)

Ruang Perkara	Keterangan	Helaian Kerja	Lampiran
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This working sheet must be retained by every beneficiary who receives income from a trust body.

HK-13: COMPUTATION OF SPECIAL DEDUCTION FOR PERMITTED EXPENSES UNDER SECTION 63B

Ruang Perkara	Keterangan	Helaian Kerja	Lampiran
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This working sheet is provided for the purpose of computing permitted expenses on which special deduction is given to the unit trust / property trust.

HK-1: COMPUTATION OF STATUTORY INCOME FROM BUSINESS

Name

Income Tax No.

 I/C No.

Business Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business Activity

 Business Code

Item	Amount (RM)	
	+	-

A. BALANCE AS PER PROFIT AND LOSS ACCOUNT

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LESS: SEPARATION OF INCOME BY CLASS

Dividend income	<table border="1" style="width: 100%; height: 20px;"></table>
Rental income	<table border="1" style="width: 100%; height: 20px;"></table>
Royalty income	<table border="1" style="width: 100%; height: 20px;"></table>
Interest income	<table border="1" style="width: 100%; height: 20px;"></table>
Other income	<table border="1" style="width: 100%; height: 20px;"></table>

B. TOTAL NON-BUSINESS INCOME

	<table border="1" style="width: 100%; height: 20px;"></table>
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C. TOTAL BUSINESS INCOME (A - B)

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D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

Loss on disposal of assets	<table border="1" style="width: 100%; height: 20px;"></table>
Foreign exchange losses	<table border="1" style="width: 100%; height: 20px;"></table>
Loss from investments	<table border="1" style="width: 100%; height: 20px;"></table>
.....	<table border="1" style="width: 100%; height: 20px;"></table>
.....	<table border="1" style="width: 100%; height: 20px;"></table>

TOTAL

	<table border="1" style="width: 100%; height: 20px;"></table>
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2. Surplus recovered expenditure (mining)

	<table border="1" style="width: 100%; height: 20px;"></table>
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3. TOTAL (D1 + D2)

	<table border="1" style="width: 100%; height: 20px;"></table>
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LESS:

4. Non-taxable gains / income entered in the Profit and Loss Account:

Profit on disposal of assets	
Foreign exchange gain	
Profit from investments	
.....	
.....	
TOTAL	

5. TOTAL (D3 - D4)

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E. BUSINESS INCOME (C + D5)

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F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure and charges:

1.1 Depreciation	
1.2 Own salary, allowances, bonus, EPF	
1.3 Entertainment	
1.4 Gifts	
1.5 Donations	
1.6 Penalties / Fines / Compound	
1.7 Withdrawal of stock in trade for own use	
1.8 Cash drawings	
1.9 Provision for bad / doubtful debts	
1.10 Initial / Termination of business expenditure	
1.11 Capital expenditure	
1.12 Legal fees	
1.13 Expenditure on interest	
1.14 Restriction on EPF	
1.15 Assets written off	
1.16 Personal expenditure:	
(a) Travelling / Accommodation	
(b) Use of motor vehicle(s)	
(c) Household benefits	
(d) Telephones/Handphones	
(e) Fees / Subscriptions (unrelated to the business)	
(f) Seminars	
(g) Medical	
1.17 Other expenditure (Please specify)	
TOTAL (1.1 to 1.17)	

LESS:

2. Mining allowance		<input type="text"/>
3. Surplus residual expenditure (mining)		<input type="text"/>
4. Further deductions:		
4.1		<input type="text"/>
4.2		<input type="text"/>
4.3		<input type="text"/>
5. TOTAL (F2 + F3 + F4)		<input type="text"/>
6. TOTAL ADJUSTED EXPENDITURE (F1 - F5)	<input type="text"/>	<input type="text"/>
G. ADJUSTED INCOME (E + F6)	<input type="text"/>	
OR		
H. ADJUSTED LOSS (F6 – E)		<input type="text"/>

If G (Adjusted Income) - Proceed to item J for further computation.

If H (Adjusted Loss) - Transfer this amount to item D1 Working Sheet HK-1.3.
Then, proceed to items J and K to compute the balance of capital allowance to be carried forward.

J. COMPUTATION OF STATUTORY INCOME

1. ADJUSTED INCOME (Enter '0' in this box if there is adjusted loss for item H)		<input type="text"/>
2. ADD: Balancing charge (amount from item A5 Working Sheet HK-1.2)		<input type="text"/>
3. TOTAL (J1 + J2)		<input type="text"/>
4. LESS: Capital allowance absorbed (amount as per item K4 but restricted to the amount in item J3)		<input type="text"/>
5. STATUTORY INCOME (J3 - J4)		<input type="text"/>

K. ADJUSTMENT OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward		<input type="text"/>
ADD:		
2. Balancing allowance (amount from item B3 Working Sheet HK-1.2)		<input type="text"/>
3. Capital allowance (amount from item C5 Working Sheet HK-1.2)		<input type="text"/>
4. TOTAL (K1 + K2 + K3)		<input type="text"/>
LESS:		
5. Capital allowance absorbed in the current year (amount as per item J4)		<input type="text"/>
6. Balance carried forward (K4 - K5)		<input type="text"/>

HK-1B: COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS

Name

Income Tax No. D

I/C No.

Business Registration No.

Partnership Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box.

Item	Amount (RM)
A. Adjusted Income from Partnership Business (Enter the amount from CP30) If loss, enter '0' in this box and transfer the amount of adjusted loss to item D2 of Working Sheet HK-1.3. Proceed with your computation for items B to M below (if applicable)	<input style="width: 100%;" type="text"/>
ADD:	
B. Balancing Charge (Amount from CP30)	<input style="width: 100%;" type="text"/>
C. TOTAL (A + B)	<input style="width: 100%;" type="text"/>
LESS:	
D. Capital Allowance absorbed (Amount as per item K3 but restricted to the amount in item C)	<input style="width: 100%;" type="text"/>
E. STATUTORY INCOME (C - D)	<input style="width: 100%;" type="text"/>

OR

***IF ENTITLED TO CLAIM SCHEDULE 7A ALLOWANCE, PROCEED TO COMPUTE AS FOLLOWS:**

LESS:

F. Schedule 7A Allowance (Restricted to 70% of the statutory income in item E)	<input style="width: 100%;" type="text"/>
G. STATUTORY INCOME AFTER DEDUCTION OF SCHEDULE 7A ALLOWANCE (E - F)	<input style="width: 100%;" type="text"/>

OR

***IF ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES, PROCEED TO COMPUTE AS FOLLOWS:**

LESS:

H. Increased Exports Allowance for Qualifying Services claimed (Amount from CP 30) (Restricted to 70% of the statutory income in item E)	<input style="width: 100%;" type="text"/>
J. STATUTORY INCOME AFTER DEDUCTION OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (E - H)	<input style="width: 100%;" type="text"/>

K. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance and Capital Allowance (Amount from CP30)	<input type="text"/>
3. TOTAL (K1 + K2)	<input type="text"/>
LESS:	
4. Claim absorbed in current year (Amount as per item D)	<input type="text"/>
5. Balance carried forward (K3 - K4)	<input type="text"/>

L. ADJUSTMENT OF THE BALANCE OF SCHEDULE 7A ALLOWANCE (if relevant)

1. Balance brought forward	<input type="text"/>
LESS:	
2. Claim absorbed in current year (Amount as per item F)	<input type="text"/>
3. Balance carried forward (L1 - L2)	<input type="text"/>

M. ADJUSTMENT OF THE BALANCE OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (if relevant)

1. Balance brought forward	<input type="text"/>
ADD:	
2. Current year's Increased Exports Allowance for Qualifying Services (Amount from CP30)	<input type="text"/>
3. TOTAL (M1 + M2)	<input type="text"/>
LESS:	
4. Claim absorbed in current year (Amount as per item H)	<input type="text"/>
5. Balance carried forward (M3 - M4)	<input type="text"/>

HK-1D:

**COMPUTATION OF STATUTORY BUSINESS INCOME
FOR A TRUST BODY ENTITLED TO CLAIM INCREASED
EXPORTS ALLOWANCE FOR QUALIFYING SERVICES**

Name

Income Tax No.

 I/C No.

Business Registration No.

Business

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year of Assessment

▲ Enter 'X' in the relevant box

Type of Business Activity

 Business Code

Item	Amount (RM)
------	-------------

	+	-
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT		

LESS: SEPARATION OF INCOME BY CLASS

Dividend income	
Rental income	
Royalty income	
Interest income	
Other income	

B. TOTAL NON-BUSINESS INCOME

C. TOTAL BUSINESS INCOME (A - B)

D. ADJUSTMENT OF BUSINESS INCOME

ADD:

1. Non-allowable losses:

Loss on disposal of assets	
Foreign exchange losses	
Loss from investments	
.....	
.....	

TOTAL

2. Surplus recovered expenditure (mining)

3. **TOTAL (D1 + D2)**

LESS:

4. Non-taxable gains / income entered in the Profit and Loss Account:

Profit on disposal of assets	
Foreign exchange gain	
Profit from investments	
.....	
.....	
TOTAL	

5. TOTAL (D3 - D4)

--	--

E. BUSINESS INCOME (C + D5)

--	--

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure and charges:

1.1 Depreciation	
1.2 Own salary, allowances, bonus, EPF	
1.3 Entertainment	
1.4 Gifts	
1.5 Donations	
1.6 Penalties / Fines/Compound	
1.7 Withdrawal of stock in trade for own use	
1.8 Cash drawings	
1.9 Provision for bad / doubtful debts	
1.10 Initial / Termination of business expenditure	
1.11 Capital expenditure	
1.12 Legal fees	
1.13 Expenditure on interest	
1.14 Restriction on EPF	
1.15 Assets written off	
1.16 Personal expenditure:	
(a) Travelling / Accomodation	
(b) Use of motor vehicle(s)	
(c) Household benefits	
(d) Telephones/Handphones	
(e) Fees / Subscriptions (unrelated to the business)	
(f) Seminars	
(g) Medical	
1.17 Other expenditure (Please specify)	
TOTAL (1.1 to 1.17)	

LESS:

2. Further deductions:

2.1

2.2

TOTAL (2.1 to 2.2)

**3. TOTAL ADJUSTED EXPENDITURE
(F1 - F2)**

G. ADJUSTED INCOME (E + F3)

OR

H. ADJUSTED LOSS (F3 – E)

If G (Adjusted Income)

- Proceed to item J for further computation

If H (Adjusted Loss)

- Transfer this amount to item D1 Working Sheet HK-1.3.
Then, proceed to items J and N to compute the balance
of capital allowance to be carried forward.

J. COMPUTATION OF STATUTORY INCOME

1. ADJUSTED INCOME
(Enter '0' in this box if there is adjusted loss for item H)

2. ADD: Balancing Charge
(amount from item A5 of Working Sheet HK-1.2)

3. TOTAL (J1 + J2)

4. LESS: Capital Allowance absorbed
(amount as per item Q4 but restricted to the amount in item J3)

5. STATUTORY INCOME (J3 - J4)

K. COMPUTATION OF CLAIM FOR INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES

1. 70% x Statutory Income (restriction) =

**2. Eligible claim for Increased Exports
Allowance for Qualifying Services**
(amount from item M6)

3. Increased Exports Allowance for Qualifying Services absorbed
(K1 or K2, whichever is lower)

L. TAXABLE STATUTORY INCOME (J5 - K3)

M. ADJUSTMENT OF THE BALANCE OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES

1. Balance of Increased Exports Allowance for Qualifying Services brought forward	<input type="text"/>
2. Income from Exports of Qualifying Services for basis period (current)	<input type="text"/>
TOLAK:	
3. Income from Exports of Qualifying Services for basis period (previous year)	<input type="text"/>
4. Increase in Exports of Qualifying Services (M2 - M3)	<input type="text"/>
5. Increased Exports Allowance for Qualifying Services (M4 x 50%)	<input type="text"/>
6. TOTAL (M1 + M5) (Transfer this amount to item K2)	<input type="text"/>
7. Increased Exports Allowance for Qualifying Services absorbed (Amount from item K3)	<input type="text"/>
8. Balance carried forward (M6 - M7)	<input type="text"/>

N. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward	<input type="text"/>
ADD:	
2. Balancing Allowance (amount from item B3 of Working Sheet HK-1.2)	<input type="text"/>
3. Capital Allowance (amount from item C5 of Working Sheet HK-1.2)	<input type="text"/>
4. TOTAL (N1 + N2 + N3)	<input type="text"/>
LESS:	
5. Claim absorbed in the current year (amount from item J4)	<input type="text"/>
6. Balance carried forward (N4 - N5)	<input type="text"/>

QUALIFYING SERVICES

1. Legal
2. Accounting
3. Architecture
4. Marketing
5. Business consultancy
6. Office services
7. Construction management
8. Building management
9. Plantation management
10. Private health care
11. Private education
12. Publishing services
13. Information technology and communication (ICT) services
14. Engineering services
15. Printing services
16. Local franchise services

MINING ALLOWANCE INDEX

Class	Type of Asset	Allowance	Reference
A1 a. b.	Cost of acquisition of the mine or rights in or over the mine, Roads, tramways, Workshops, stores and quarters.		
A2 a. b. c.	Cost of prospecting new or existing mine; Sinking shafts, tunnelling and underground development; Works in connection with water and power supply, roads, tramways, railway sidings, tailings, retention and slime disposal; and Construction of buildings including quarters for the mining staff.	As per computation prepared under this Schedule	Section 34(6)(c) Paragraphs 3 and 5 Schedule 2 ITA 1967
A3	General administration and management expenses before the commencement of production or during the temporary non-production period.		

COMPUTATION OF THE EXPECTED LIFE OF THE MINE

The expected life of the mine is computed as follows:

$$1. \quad \frac{\text{Total acreage of deposits available for dredging or other mining operations (T)}}{\text{Expected acreage to be dredged, etc., annually (M)}} = X \text{ years}$$

$$\text{Or} \quad \frac{T}{M} = X \text{ years}$$

$$2. \quad \frac{\text{Total estimated deposits in tons/piculs (P)}}{\text{Expected rate of annual production in tons/piculs (K)}} = X \text{ years}$$

$$\text{Or} \quad \frac{P}{K} = X \text{ years}$$

Year of Assessment

Name

Income Tax No.

	A Surplus Recovered Expenditure [Subsection 30(3)]	B Mining Allowance [Section 34 & Paragraph 3 Schedule 2]	C Surplus Residual Expenditure [Section 34 & Paragraph 12 Schedule 2]
ATTACHMENT 1	_____	_____	_____
ATTACHMENT 2	_____	_____	_____
ATTACHMENT 3	_____	_____	_____
ATTACHMENT 4	_____	_____	_____
ATTACHMENT 5	_____	_____	_____
TOTAL	_____	_____	_____
	<i>(Transfer this amount to item D2 of HK-1/HK-1C)</i>	<i>(Transfer this amount to item F2 of HK-1/HK-1C)</i>	<i>(Transfer this amount to item F3 of HK-1/HK-1C)</i>

Year of Assessment Name Income Tax No. **A. BALANCING CHARGE****Working Sheet**

- | | | |
|---------------------------------------|-------|-----------|
| 1. Qualifying agriculture expenditure | _____ | HK-1.2.1A |
| 2. Qualifying forest expenditure | _____ | HK-1.2.2A |
| 3. Industrial building | _____ | HK-1.2.3B |
| 4. Plant and machinery | _____ | HK-1.2.4A |
| 5. TOTAL: | ===== | |

*(Transfer this amount to item J2, HK-1 / J2, HK-1C / J2, HK-1D)***B. BALANCING ALLOWANCE**

- | | | |
|------------------------|-------|-----------|
| 1. Industrial building | _____ | HK-1.2.3B |
| 2. Plant and machinery | _____ | HK-1.2.4A |
| 3. TOTAL: | ===== | |

*(Transfer this amount to item K2, HK-1 / Q2, HK-1C / N2, HK-1D)***C. CURRENT YEAR CAPITAL ALLOWANCE**

- | | | |
|---------------------------------------|-------|-----------|
| 1. Qualifying agriculture expenditure | _____ | HK-1.2.1A |
| 2. Qualifying forest expenditure | _____ | HK-1.2.2A |
| 3. Industrial building | _____ | HK-1.2.3B |
| 4. Plant and machinery | _____ | HK-1.2.4A |
| 5. TOTAL: | ===== | |

(Transfer this amount to item K3, HK-1 / Q3, HK-1C / N3, HK-1D)

AGRICULTURE ALLOWANCE INDEX

Class	Type of Asset	Reference (Schedule 3)	Annual Allowance	
			Rate (%)	Reference (Schedule 3)
B1	Qualifying agriculture expenditure:			
a.	Clearing and preparation of land for the purposes of agriculture	Paragraph 7 (1)(a)	50	Paragraph 23
b.	Planting (but not replanting) of crops on land cleared for planting	Paragraph 7 (1)(b)		
c.	Construction on a farm of a road or bridge	Paragraph 7 (1)(c)		
B2	Construction of a building for the welfare of persons or as living accommodation for persons, employed in or in connection with the working of that farm	Paragraph 7 (1)(d)	20	Paragraph 22(a)
B3	Buildings			
a.	Office	Paragraph 7 (1)(d)	10	Paragraph 22 (b)
b.	Building for the purpose of working the farm			

FOREST ALLOWANCE INDEX

Class	Type of Asset	Reference (Schedule 3)	Annual Allowance	
			Rate (%)	Reference (Schedule 3)
C1	Expenditure for the purpose of a business which consists wholly or partly of the extraction of timber from the forest:	Paragraph 8(1)(a)	10	Paragraph 30(b)
	a. Road			
	b. Building			
C2	Expenditure for the welfare of persons employed in or in connection with the extraction of timber from the forest:	Paragraph 8(1)(b)	20	Paragraph 30(a)
	a. Building			
	b. Living accomodation			

Year of Assessment

Name

Income Tax No.

	A Forest Charge	B Forest Allowance
ATTACHMENT 1	_____	_____
ATTACHMENT 2	_____	_____
ATTACHMENT 3	_____	_____
ATTACHMENT 4	_____	_____
ATTACHMENT 5	_____	_____
TOTAL	_____	_____
	(Transfer this amount to item A2 of HK-1.2)	(Transfer this amount to item C2 of HK-1.2)



