



CONTOH BORANG LE1 / SAMPLE FORM LE1

PENYATA KEUNTUNGAN OLEH SUATU ENTITI LABUAN / RETURN OF PROFITS BY A LABUAN ENTITY

PERINGATAN PENTING / IMPORTANT REMINDER

- 1) Tarikh akhir pengemukaan penyata keuntungan dan bayaran cukai kena dibayar atau baki cukai kena dibayar: **7 bulan dari tarikh penutupan tempoh perakaunan.** / Due date to furnish return of profits and payment of tax payable or balance of tax payable: **7 months from the date following the close of the accounting period.**
- 2) Contoh borang LE1 ini disediakan untuk tujuan rujukan dan pembelajaran. / This sample form LE1 is provided for reference and learning purposes.
- 3) Contoh borang LE1 ini TIDAK boleh digunakan untuk tujuan pengemukaan kepada Lembaga Hasil Dalam Negeri Malaysia. / This sample form LE1 CANNOT be used for the purpose of submission to the Inland Revenue Board of Malaysia.
- 4) Mengikut Akta Cukai Aktiviti Perniagaan Labuan 1990 (ACAPL 1990), entiti Labuan hendaklah: / In accordance with the Labuan Business Activity Tax Act 1990 (LBATA 1990), a Labuan entity shall:
 - a) **mengemukakan penyata keuntungan melalui medium elektronik atau dengan cara penghantaran elektronik** [seksyen 5 dan 10 ACAPL 1990] mulai Tahun Taksiran 2025; / furnish a return of profits on an electronic medium or by way of electronic transmission [sections 5 and 10 LBATA 1990] with effect from the Year of Assessment 2025;
 - b) melaporkan pendapatan dalam penyata keuntungan berdasarkan **akaun beraudit.** [seksyen 5 dan seksyen 10 ACAPL 1990]; dan / declare its income in the return of profits based on the audited account [sections 5 and 10 LBATA 1990]; and
 - c) mengemukakan **maklumat yang betul** dalam penyata keuntungan [perenggan 5(3)(b) atau 10(3)(b) ACAPL 1990]. / furnish correct particulars in the return of profits [paragraph 5(3)(b) or 10(3)(b) LBATA 1990].
- 5) Pengemukaan secara e-Filing (e-LE1) hendaklah dibuat melalui <https://mytax.hasil.gov.my>. / Submission through e-Filing (e-LE1) shall be made via <https://mytax.hasil.gov.my>.
- 6) Entiti Labuan boleh dikenakan tindakan di bawah seksyen 23A ACAPL 1990 sekiranya gagal mengemukakan penyata keuntungan pada atau sebelum tarikh akhir pengemukaan. / A Labuan entity may be liable to an action under section 23A LBATA 1990 for failure to furnish a return of profits on or before the due date for submission.
- 7) Kenaikan cukai 10% di bawah seksyen 11 ACAPL 1990 akan dikenakan sekiranya gagal membayar cukai genap masa dan kena dibayar atau baki cukai genap masa dan kena dibayar pada atau sebelum tarikh akhir pengemukaan. / An increase in tax of 10% under section 11 LBATA 1990 shall be imposed if the tax due and payable or the balance of tax due and payable is not paid on or before the due date for submission.
- 8) Cara pembayaran cukai kena dibayar atau baki cukai kena dibayar: / Method of payment for tax payable or balance of tax payable:
 - a) Bayaran menggunakan **Nombor Bil:** / Payment by Bill Number:
 - i. Bayaran menggunakan **Nombor Bil** boleh dilakukan seperti berikut: / Payment using Bill Number can be made as follows:
 - Perkhidmatan ByrHASiL di pautan <https://byrhasil.hasil.gov.my> / ByrHASiL service at the link <https://byrhasil.hasil.gov.my>
 - Kaunter dan Perbankan Internet oleh bank komersial yang dilantik LHDNM - rujuk di <https://www.hasil.gov.my> / Counter and Internet Banking of commercial banks appointed by IRBM – refer to <https://www.hasil.gov.my>
 - Kaunter Pos Malaysia Berhad / Pos Malaysia Berhad counter
 - ii. Bagi tujuan bayaran, pastikan **Nombor Bil yang digunakan adalah tepat seperti yang ditetapkan.** Pembayar cukai boleh mencetak slip bayaran atau mengimbas kod QR pada slip bayaran sebagai rujukan semasa pembayaran. / For payment purposes, please make sure the correct Bill Number is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
- 9) Untuk maklumat lanjut, sila hubungi Seksyen Antarabangsa Labuan, Lembaga Hasil Dalam Negeri Malaysia. / For further information, please contact the Labuan International Section of the Inland Revenue Board of Malaysia.
No. telefon / Telephone no. : 087-595300



**PENYATA KEUNTUNGAN OLEH SUATU ENTITI LABUAN DI BAWAH
SEKSYEN 5 ATAU 10 AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990**

RETURN OF PROFITS BY A LABUAN ENTITY UNDER
SECTION 5 OR 10 OF THE LABUAN BUSINESS ACTIVITY TAX ACT 1990

Borang ini ditetapkan di bawah seksyen 21A Akta Cukai Aktiviti Perniagaan Labuan 1990
This form is prescribed under section 21A of the Labuan Business Activity Tax Act 1990

**Borang
Form**

LE1

CP51A - Pin. 1/2025

TAHUN TAKSIRAN /
YEAR OF ASSESSMENT

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BAHAGIAN A / PART A :		MAKLUMAT ASAS / BASIC PARTICULARS																																									
A1	Nama entiti Labuan / Name of Labuan entity																																										
A2	Alamat berdaftar di Labuan / Registered address in Labuan																																										
		Poskod / Postcode	Bandar / City																																								
		Negeri / State																																									
A3	No. Pengenalan Cukai (TIN) / Tax Identification No. (TIN)	LE	A4 TIN C / PT (jika ada) / TIN C / PT (if any) C / PT																																								
A5	No. pemerbadanan atau pendaftaran perniagaan / Incorporation or business registration no.		A6 TIN majikan / Employer's TIN E																																								
		A7 Tarikh mula beroperasi / Commencement date of operations	<table border="1"><tr><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="4"></td></tr></table>			-			-					Hari / Day		Bulan / Month		Tahun / Year																									
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Hari / Day		Bulan / Month		Tahun / Year																																							
A8	Penukaran tempoh perakaunan dalam tahun semasa / Change of accounting period in the current year		1 = Ya / Yes 2 = Tidak / No																																								
A9	Jenis pertukaran tempoh perakaunan / Types of exchange of accounting periods		1 = Tempoh dipendekkan / Shortened period 2 = Tempoh dipanjangkan / Extended period																																								
A10	Tempoh perakaunan / Accounting period	dari / from	<table border="1"><tr><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="4">hingga / to</td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td></tr></table>			-			-					Hari / Day		Bulan / Month		Tahun / Year		hingga / to				Hari / Day		Bulan / Month		Tahun / Year		Hari / Day		Bulan / Month		Hari / Day		Bulan / Month		Tahun / Year		Hari / Day		Bulan / Month	
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Hari / Day		Bulan / Month		Tahun / Year		Hari / Day		Bulan / Month																																			
A11	Tempoh asas / Basis period	dari / from	<table border="1"><tr><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="4">hingga / to</td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td></tr><tr><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td><td colspan="2">Tahun / Year</td><td colspan="2">Hari / Day</td><td colspan="2">Bulan / Month</td></tr></table>			-			-					Hari / Day		Bulan / Month		Tahun / Year		hingga / to				Hari / Day		Bulan / Month		Tahun / Year		Hari / Day		Bulan / Month		Hari / Day		Bulan / Month		Tahun / Year		Hari / Day		Bulan / Month	
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A12	Penyata Kewangan disediakan dalam mata wang asing, (Jika 'Ya', isi juga ruang A13) / Financial statements prepared in foreign currency (If 'Yes' also fill in item A13)		1 = Ya / Yes 2 = Tidak / No																																								
A13	Jenis mata wang yang dilaporkan dalam penyata kewangan / Types of currencies reported in the financial statements																																										
A14	Kadar pertukaran mata wang ke Ringgit Malaysia / Currency exchange rate to Malaysian Ringgit	RM																																									
A15	Penyimpanan rekod / Record-keeping	<table border="1"><tr><td></td></tr></table>		1 = Ya / Yes 2 = Tidak / No																																							
A16	Status perniagaan / Status of business		1 = Beroperasi / In operation 2 = Dorman / Dormant 3 = Dalam proses penggulangan / In the process of winding-up																																								
A17	No. telefon / Telephone no.		A18 E-mel / E-mail																																								
A19	Jenis entiti Labuan / Type of Labuan entity	<table border="1"><tr><td><input type="checkbox"/></td><td>1. Syarikat Labuan / Labuan Company</td><td>2. Yayasan Labuan / Labuan Foundation</td></tr><tr><td><input type="checkbox"/></td><td>3. Yayasan Islam Labuan / Labuan Islamic Foundation</td><td>4. Perkongsian Islam Labuan / Labuan Islamic partnership</td></tr><tr><td><input type="checkbox"/></td><td>5. Perkongsian terhad Labuan / Labuan limited partnership</td><td>6. Perkongsian liabiliti terhad Labuan / Labuan Limited Liability Partnership</td></tr><tr><td><input type="checkbox"/></td><td>7. Amanah Islam Labuan / Labuan Islamic trust</td><td>8. Amanah Labuan / Labuan trust</td></tr><tr><td><input type="checkbox"/></td><td>9. Pemegang lesen bank Islam Malaysia / Malaysian Islamic bank licensee</td><td>10. Pemegang lesen bank Malaysia / Malaysian bank licensee</td></tr><tr><td><input type="checkbox"/></td><td>11. Lain-lain institusi kewangan Labuan / Any Labuan financial institutions</td><td>12. Lain-lain orang yang diisytiharkan oleh Menteri sebagai entiti Labuan / Any person declared by the Minister to be a Labuan entity</td></tr></table>		<input type="checkbox"/>	1. Syarikat Labuan / Labuan Company	2. Yayasan Labuan / Labuan Foundation	<input type="checkbox"/>	3. Yayasan Islam Labuan / Labuan Islamic Foundation	4. Perkongsian Islam Labuan / Labuan Islamic partnership	<input type="checkbox"/>	5. Perkongsian terhad Labuan / Labuan limited partnership	6. Perkongsian liabiliti terhad Labuan / Labuan Limited Liability Partnership	<input type="checkbox"/>	7. Amanah Islam Labuan / Labuan Islamic trust	8. Amanah Labuan / Labuan trust	<input type="checkbox"/>	9. Pemegang lesen bank Islam Malaysia / Malaysian Islamic bank licensee	10. Pemegang lesen bank Malaysia / Malaysian bank licensee	<input type="checkbox"/>	11. Lain-lain institusi kewangan Labuan / Any Labuan financial institutions	12. Lain-lain orang yang diisytiharkan oleh Menteri sebagai entiti Labuan / Any person declared by the Minister to be a Labuan entity																						
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A20	Entiti Labuan ini diperbadankan atau didaftarkan di bawah / This Labuan entity is incorporated or registered under the	<table border="1"><tr><td><input type="checkbox"/></td><td>1. Akta Syarikat Labuan 1990 / Labuan Companies Act 1990</td><td>2. Akta Yayasan Labuan 2010 / Labuan Foundations Act 2010</td></tr><tr><td><input type="checkbox"/></td><td>3. Akta Amanah Labuan 1996 / Labuan Trusts Act 1996</td><td>4. Akta Perkongsian Terhad dan Perkongsian Liabiliti Terhad Labuan 2010 / Labuan Limited Partnerships and Limited Liability Partnerships Act 2010</td></tr><tr><td><input type="checkbox"/></td><td>5. Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 / Labuan Financial Services and Securities Act 2010</td><td>6. Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 / Labuan Islamic Financial Services and Securities Act 2010</td></tr></table>		<input type="checkbox"/>	1. Akta Syarikat Labuan 1990 / Labuan Companies Act 1990	2. Akta Yayasan Labuan 2010 / Labuan Foundations Act 2010	<input type="checkbox"/>	3. Akta Amanah Labuan 1996 / Labuan Trusts Act 1996	4. Akta Perkongsian Terhad dan Perkongsian Liabiliti Terhad Labuan 2010 / Labuan Limited Partnerships and Limited Liability Partnerships Act 2010	<input type="checkbox"/>	5. Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 / Labuan Financial Services and Securities Act 2010	6. Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 / Labuan Islamic Financial Services and Securities Act 2010																															
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<input type="checkbox"/>	5. Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 / Labuan Financial Services and Securities Act 2010	6. Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 / Labuan Islamic Financial Services and Securities Act 2010																																									

Nama:
 Name:

TIN: LE
 TIN:

BAHAGIAN B / PART B : MAKLUMAT BERKAITAN SYARAT SUBSTANTIF AKTIVITI PERNIAGAAN LABUAN, KEUNTUNGAN YANG BOLEH DIKENAKAN CUKAI DAN CUKAI KENA DIBAYAR / PARTICULARS ON SUBSTANTIVE REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY, CHARGEABLE PROFIT AND TAX PAYABLE

B1 Keuntungan bersih sebagaimana ditunjukkan dalam akaun beraudit berkenaan dengan aktiviti perniagaan Labuan (aktiviti perdagangan Labuan dan / atau aktiviti bukan perdagangan Labuan). Ruang (g), (h), (j) dan (k) adalah khusus untuk Syarikat Perdagangan Komoditi Antarabangsa Labuan. / Net profit as reflected in the audited financial statements in respect of the Labuan business activity (Labuan trading activity and / or Labuan non-trading activity). Item (g), (h), (j) and (k) are specifically to Labuan International Commodity Trading Company.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)	(m)	(n)	(p)	(q)
Bil. / No	Kod aktiviti perniagaan / Business activity code	Aktiviti menjanakan pendapatan teras / Core income generating activity	Status aktiviti perniagaan / Business activity status	Bilangan pekerja sepenuh masa di Labuan / Number of full time employees in Labuan	Amaun perbelanjaan operasi tahunan di Labuan (RM) / Amount of annual operating expenditure in Malaysia including annual operating expenditure in Labuan (RM)	Patuh kepada apa-apa syarat berhubung dengan orang yang layak dan wajar untuk pekerja sepenuh masa / Comply with any condition in relation to a fit and proper person for full time employees	Patuh kepada syarat kawalan dan pengurusan di Labuan / Comply with the conditions in relation to control and management in Labuan	Jumlah pekerja sepenuh masa di Malaysia termasuk pekerja berkenaan di Labuan / Number of full time employees in Malaysia including those in Labuan	Amaun perbelanjaan operasi tahunan di Malaysia termasuk perbelanjaan berkenaan di Labuan (RM) / Amount of annual operating expenditure in Malaysia including those in Labuan (RM)	Bilangan syarikat berkaitan / Number of related companies	Patuh kepada kehendak substantif / Comply with substantive requirements 1 = Ya / Yes 2 = Tidak / No 3 = Mengikut aktiviti perdagangan utama / By main trade activity 4 = Tidak berkenaan / Not applicable	Amaun kerugian bersih (RM) / Amount of net loss (RM)	Keuntungan bersih [tidak termasuk pendapatan yang diperoleh daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial hak harta intelek] (RM) / Net profits [do not include income derived from royalty and other income derived from the commercial exploitation of an intellectual property right] (RM)
1		1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Aktif 2 = Dorman			1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Ya 2 = Tidak 1 = Yes 2 = No						
2		1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Aktif 2 = Dorman			1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Ya 2 = Tidak 1 = Yes 2 = No						
3		1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Aktif 2 = Dorman			1 = Ya 2 = Tidak 1 = Yes 2 = No	1 = Ya 2 = Tidak 1 = Yes 2 = No						
....													
Jumlah / Total (RM)													

B2 Jumlah keuntungan bersih dari ruang (q) / Total of net profits from item (q) **RM**

B3 **Keuntungan yang boleh dikenakan cukai / Chargeable profit** **Kadar (%) / Rate (%)** **Cukai yang dikenakan / Tax charged**

B3a		.00		0%	RM	
B3b		.00		3%	RM	
B3c		.00		24%	RM	

B4 **CUKAI YANG DIKENAKAN / TAX CHARGED** **RM**

B5 **TOLAK: / Less:** Rebat cukai / Tax rebate Zakat yang dibayar dalam tempoh asas (jika ada) / Zakat which is paid in the basis period (if any) Terhadap kepada B4 / Restricted to B4 **RM**

B6 **CUKAI KENA DIBAYAR (B4 – B5) / TAX PAYABLE (B4 – B5)** **RM**

Nama:
Name:

TIN: LE
TIN:

BAHAGIAN C / PART C :

MAKLUMAT ENTITI LABUAN / PARTICULARS OF LABUAN ENTITY

C1	Alamat surat-menyurat / Correspondence address			
	Poskod / Postcode		Bandar / Town	
	Negeri / State		Negara / Country	
C2	Alamat C1 merupakan alamat ejen cukai / syarikat amanah Labuan / Address C1 is the address of the tax agent / Labuan trust company		1 = Ya, alamat ejen cukai 1 = Yes, tax agent address 2 = Ya, alamat syarikat amanah Labuan 2 = Yes, Labuan trust company address 3 = Tidak 3 = No	
C3	Maklumat pegawai bertanggungjawab bagi pematuhan (Jika A19 = 1, isi lampiran yang dikehendaki) / Particulars of officer responsible for compliance (If A19 = 1, fill in the required appendix)			
C4	Maklumat pemegang syer utama syarikat / perkongsian islam Labuan / perkongsian terhad Labuan / pekongsi bagi perkongsian liabiliti terhad Labuan (Jika A19 = 1 / 4 / 5 / 6, isi lampiran yang dikehendaki) / Information on major shareholders of the Labuan company / Labuan islamic partnership / Labuan limited partnership / partner of the Labuan limited liability partnership (If A19 = 1 / 4 / 5 / 6, fill in the required appendix)			
C5	Maklumat pemunya benefisial Syarikat Labuan (Jika A19 = 1, isi lampiran yang dikehendaki) / Particulars of beneficial owner of Labuan company (If A19 = 1, fill in the required appendix)			
C6a	Mempunyai syarikat berkaitan (Jika C6a = 1, isi item C6b) / Have a related company (If C6a = 1, fill in item C6b)		1 = Ya 2 = Tidak 1 = Yes 2 = No	
C6b	Bilangan syarikat berkaitan yang menjalankan aktiviti yang layak di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Kehendak bagi Syarikat Perdagangan Komoditi Antarabangsa Labuan) 2021 / Number of related companies carrying out qualifying activity under Labuan Business Activity Tax (Requirements for Labuan International Commodity Trading Company) Regulations 2021			
C7a	Memperoleh pendapatan daripada aktiviti bukan perniagaan Labuan (Jika C7a = 1, isi item C7b) / Derived income from non-Labuan business activity (If C7a = 1, fill in item C7b)		1 = Ya 2 = Tidak 1 = Yes 2 = No	
C7b	Jumlah pendapatan daripada aktiviti bukan perniagaan Labuan / Total income derived from non-Labuan business activity	RM		.00
C8a	Memperoleh pendapatan daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial hak harta intelek (Jika C8a = 1, isi item C8b) / Derived income from royalty and other income derived from the commercial exploitation of an intellectual property right (If C8a = 1, fill in item C8b)		1 = Ya 2 = Tidak 1 = Yes 2 = No	
C8b	Jumlah pendapatan daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial hak harta intelek / Total income derived from royalty and other income derived from the commercial exploitation of an intellectual property right	RM		.00
C9	Maklumat kewangan syarikat / amanah / perkongsian / yayasan / lain-lain entiti Labuan (Isi lampiran yang dikehendaki) / Financial particulars of company / trust / partnership / foundation / other entities (Fill in the required appendix)			
C10	Mempunyai syarikat subsidiari atau entiti berkaitan di luar Labuan / Has subsidiary company(ies) or related entity(ies) outside Labuan		1 = Ya 2 = Tidak (Jika 'Ya', isi lampiran yang dikehendaki) 1 = Yes 2 = No (If 'Yes', fill in the required appendix)	
C11	Menerima bayaran daripada seorang pemastautin Malaysia / Received payments from a Malaysian resident		1 = Ya 2 = Tidak (Jika 'Ya', isi lampiran yang dikehendaki) 1 = Yes 2 = No (If 'Yes', fill in the required appendix)	
C12	Tuntutan insentif / Incentive claim			

Kod Insentif / Incentive Code		Amaun Dituntut / Amount Claimed
i.		
ii.		
iii.		
..		

BAHAGIAN D / PART D :

MAKLUMAT LAIN / OTHER PARTICULARS

D1	Tertakluk di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017 Subject to the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017		1 = Ya / Yes 2 = Tidak / No (Jika '1', isi ruang D2 / If '1', complete item D2)
D2	Tertakluk sebagai entiti pelapor / bukan entiti pelapor Subject as a reporting entity / non-reporting entity		1 = Entiti pelapor (Isi Bahagian E) / 1 = Reporting entity (Complete Part E) 2 = Bukan entiti pelapor (Isi Bahagian F) / 2 = Non reporting entity (Complete Part F)
D3	Mempunyai akaun kewangan di institusi kewangan di luar Malaysia / Has financial account(s) at financial institution(s) outside Malaysia		1 = Ya / Yes 2 = Tidak / No
D4	Tertakluk di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pertukaran Automatik Maklumat Kewangan) 2018 Subject to the Labuan Business Activity Tax (Automatic Exchange Of Financial Account Information) Regulations 2018		1 = Ya / Yes 2 = Tidak / No

Nama:
Name:

TIN: LE
TIN:

BAHAGIAN E / PART E :**PEMBERITAHUAN SEBAGAI ENTITI PELAPOR (Jika D2 = 1) /
NOTIFICATION AS A REPORTING ENTITY (If D2 = 1)**

Pemberitahuan sebagai entiti pelapor di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017.
Notification as a reporting entity under the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017.

E1	Nama Kumpulan MNE / Name of MNE Group																										
E2	Tempoh perakaunan / Accounting period			-			-					hingga / to			-												
		Hari / Day		Bulan / Month		Tahun / Year				Hari / Day		Bulan / Month		Tahun / Year													
E3	Bilangan entiti konstituen di dalam Malaysia / Number of constituent entities in Malaysia													E4	Bilangan entiti konstituen di luar Malaysia / Number of constituent entities outside Malaysia												

BAHAGIAN F / PART F :**PEMBERITAHUAN SEBAGAI BUKAN ENTITI PELAPOR (Jika D2 = 2) /
NOTIFICATION AS A NON-REPORTING ENTITY (If D2 = 2)**

Pemberitahuan sebagai bukan entiti pelapor di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017.
Notification as a non-reporting entity under the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017.

F1	Nama entiti pelapor / Name of reporting entity																										
F2	TIN / TIN													F3	Negara mastautin / Country of residence	(Gunakan kod negara) (Use country code)											
F4	Tempoh perakaunan entiti pelapor Accounting period of reporting entity			-			-					hingga / to			-												
		Hari / Day		Bulan / Month		Tahun / Year				Hari / Day		Bulan / Month		Tahun / Year													
F5	Nama Kumpulan MNE / Name of MNE Group																										
F6	Status entiti pelapor / Status of reporting entity	1 = Entiti pemegangan muktamad / Ultimate holding entity 2 = Entiti pemegangan pengganti / Surrogate holding entity (Jika '2', isi ruang F7a dan F7b) / (If '2', fill in F7a and F7b)																									
F7a	Nama entiti pemegangan muktamad / Name of ultimate holding entity																										
F7b	Negara mastautin / Country of residence	(Gunakan kod negara) / (Use country code)																									

AKUAN / DECLARATION

Saya / Kami * I / We *												
No. pengenalan / No. pasport * Identification no. / Passport no. *												

(* Potong yang tidak berkenaan / Delete whichever is not applicable)

Dengan ini mengakui bahawa penyata keuntungan ini mengandungi maklumat yang benar, betul dan lengkap mengenai cukai entiti Labuan yang tersebut di atas berdasarkan akaun beraudit seperti mana yang dikehendaki di bawah Akta Cukai Aktiviti Perniagaan Labuan 1990. /
Hereby declare that this return of profits contains information that is true, correct and complete pertaining to the tax of the Labuan entity above based on audited accounts as required under the Labuan Business Activity Tax Act 1990.

Tandatangan pembuat penyata / Signature of person making the return :													Tarikh / Date :			-			-				
														Hari / Day		Bulan / Month		Tahun / Year					

Jawatan / Designation :

- | | | | | |
|--|---|-------------------------------|----------------------------------|--|
| 1 = Pengurus atau pegawai utama di
Malaysia / Manager or principal officer
in Malaysia | 2 = Pengarah pemastautin mengikut Akta
Syarikat Labuan 1990 /
Resident director as provided in the Labuan
Companies Act 1990 | 3 = Setiausaha /
Secretary | 4 = Pemegang amanah /
Trustee | 5 = Pelikuidasi atau penerima /
Liquidator or receiver |
| 6 = Pekongsi atau pekongsi umum /
Partner or general partner | 7 = Pekongsi yang ditentukan /
Designated partner | 8 = Pegawai /
Officer | 9 = Ejen Cukai | 10 = Lain-lain (orang yang
melaksanakan fungsi 1,2,3,atau 4)
/ Others (person performing function of
1,2,3 or 4) Nyatakan/ Specify
..... |

Nota / Note :

Penandatangan adalah orang yang bertanggungjawab bagi pematuan mengikut seksyen 16 Akta Cukai Aktiviti Perniagaan Labuan 1990.
The signatory is a person responsible for compliance in accordance with section 16 of the Labuan Business Activity Tax Act 1990.

**MAKLUMAT PEGAWAI BERTANGGUNGJAWAB BAGI PEMATUHAN /
PARTICULARS OF OFFICER(S) RESPONSIBLE FOR COMPLIANCE**

A	B	C	D	E	F	G	H	J	K	L	M	N
Bil. / No.	Nama / Name	Menuntut P.U (A) 419/2011 / Claim P.U (A) 419/2011 Ya / Yes Tidak / No	Jawatan ¹ / Designation ¹	Alamat / Address	No. Pengenalan / Pasport / Identification / Passport No.	Tarikh Lahir / Date of Birth (hh/bb/tttt) / (dd/mm/yyyy)	TIN / TIN	No. Telefon / Telephone No.	Gaji / Bonus / Salary / Bonus (RM)	Fi / Komisen / Elaun / Fees / Commission / Allowances (RM)	Jumlah Pinjaman kepada Pegawai / Total Loan to Officers (RM)	Jumlah Pinjaman daripada Pegawai / Total Loan from Officers (RM)
1.												
2.												
3.												
4.												
5.												

Nota / Notes:

¹ Jawatan / Designation:

1. Pengurus atau pegawai utama di Malaysia / Manager or principal officer in Malaysia
2. Pengarah pemastautin mengikut Akta Syarikat Labuan 1990 / Resident director as provided in the Labuan Companies Act 1990
3. Setiausaha / Secretary
4. Pemegang amanah / Trustee
5. Pelikuidasi atau penerima / Liquidator or receiver
6. Pekongsi atau pekongsi umum / Partner or general partner
7. Pekongsi yang ditentukan / Designated partner
8. Pegawai / Officer
9. Lain-lain (orang yang melaksanakan fungsi 1,2,3, 4 atau ejen cukai) / Others (person performing function of 1,2,3 4 or tax agent)

Ruang C4 (Lampiran) / Item C4 (Attachment)

MAKLUMAT PEMEGANG SYER UTAMA SYARIKAT / PERKONGSIAN ISLAM LABUAN / PERKONGSIAN TERHAD LABUAN / PEKONGSI BAGI PERKONGSIAN LIABILITI TERHAD LABUAN / INFORMATION ON MAJOR SHAREHOLDERS OF THE LABUAN COMPANY / LABUAN ISLAMIC PARTNERSHIP / LABUAN LIMITED PARTNERSHIP / PARTNER OF THE LABUAN LIMITED LIABILITY PARTNERSHIP								
A	B	C	D	E	F	G	H	J
Bil. / No	Nama Pemegang Syer / Pekongsi / Name of Shareholder / Partners	Alamat / Address	No. Pengenalan / Pasport / Pendaftaran / Identification / Passport / Registration No.	Tarikh Lahir / Date of Birth (hh/bb/tttt) (dd/mm/yyyy)	Negara Asal / Country of Origin (Guna kod negara) / (Use country code)	TIN / TIN (Jika F = MYS) / (If F = MYS)	Pegangan Syer Secara Langsung / Sumbangan Modal Secara Langsung / Direct Shareholding / Direct Contribution of Capital (%)	Jumlah Dividen yang diterima dalam Tempoh Asas / Amount of Dividends received in the Basis Period (RM)
1.								
2.								
3.								
4.								
5.								

Nota : Hanya terpakai bagi syarikat / perkongsian islam Labuan / perkongsian terhadap Labuan dan perkongsian liabiliti terhadap Labuan

Notes : Only applicable for company / Labuan islamic partnership / Labuan limited partnership and Labuan limited liability partnership

Ruang C5 (Lampiran) / Item C5 (Attachment)

[illegible]

MAKLUMAT KEWANGAN SYARIKAT/AMANAHPERKONGSIAN/YAYASAN/LAIN-LAIN ENTITI (PERNIAGAAN UTAMA)

1	Kod Aktiviti Perniagaan				
2	Jenis aktiviti perniagaan				
2A	Jenis enti Labuan				

PENYATA UNTUNG ATAU RUGI			PENYATA KEDUDUKAN KEWANGAN				
RM			RM				
3	Jualan / perolehan		.00	31	Kenderaan		.00
TOLAK:				32	Loji dan peralatan		.00
4	Inventori awal		.00	33	Tanah dan bangunan		.00
5	Kos pembelian		.00	34	Aset bukan semasa lain		.00
6	Kos pengeluaran		.00	35	Pelaburan		.00
7	Inventori akhir		.00	36	JUMLAH ASET BUKAN SEMASA (31 hingga 35)		.00
8	Kos jualan (4 + 5 + 6 – 7)		.00	37	Jumlah kos aset bukan semasa yang diperoleh dalam tempoh asas		.00
▲ (Tanda 'X' jika negatif)				ASET SEMASA:			
9	UNTUNG / RUGI KASAR (3 – 8)		.00	38	Penghutang perdagangan		.00
▲ (Tanda 'X' jika negatif)				39	Penghutang lain		.00
10	Keuntungan pertukaran mata wang asing		.00	40	Inventori		.00
11	Pendapatan perniagaan lain		.00	41	Pinjaman kepada entiti berkaitan		.00
12	Pendapatan lain		.00	42	Baki tunai dan baki di bank		.00
13	Keuntungan tidak dikenakan cukai		.00	▲ (Tanda 'X' jika negatif)			
PERBELANJAAN:				43	Aset semasa lain		.00
14	Faedah		.00	44	JUMLAH ASET SEMASA (39 hingga 43)		.00
15	Bayaran profesional, teknikal, pengurusan dan kos guaman		.00	45	JUMLAH ASET (36 + 44)		.00
16	Bayaran fi teknikal kepada penerima bukan pemastautin		.00	LIABILITI DAN EKUITI PEMILIK			
17	Bayaran kontrak		.00	LIABILITI SEMASA:			
18	Fi / Yuran Pengurusan		.00	46	Pinjaman dan overdraf bank		.00
19	Gaji dan upah		.00	47	Pemiutang perdagangan		.00
20	Kos Opsyen Syer Pekerja		.00	48	Pemiutang lain		.00
21	Royalti		.00	49	Pinjaman daripada entiti berkaitan		.00
22	Sewa / pajakan		.00	50	Liabiliti semasa lain		.00
23	Penyelenggaraan dan pembaikan		.00	51	JUMLAH LIABILITI SEMASA (46 hingga 50)		.00
24	Penyelidikan dan pembangunan		.00	52	Liabiliti bukan semasa		.00
25	Promosi dan pengiklanan		.00	53	JUMLAH LIABILITI (51 + 52)		.00
26	Perjalanan dan penginapan		.00	EKUITI PEMEGANG SYER:			
27	Kerugian pertukaran mata wang asing		.00	54	Modal diterbitkan dan dibayar sepenuhnya		.00
28	Perbelanjaan-perbelanjaan lain		.00	55	Akaun pengasingan untung / rugi		.00
29	JUMLAH PERBELANJAAN (14 hingga 28)		.00	▲ (Tanda 'X' jika negatif)			
30	UNTUNG / RUGI BERSIH		.00	56	Akaun rizab		.00
▲ (Tanda 'X' jika negatif)				▲ (Tanda 'X' jika negatif)			
				57	JUMLAH EKUITI (54 + 55 + 56)		.00
				▲ (Tanda 'X' jika negatif)			
				58	JUMLAH LIABILITI DAN EKUITI (53 + 57)		.00
				▲ (Tanda 'X' jika negatif)			

FINANCIAL PARTICULARS OF COMPANY/TRUST/PARTNERSHIP/FOUNDATION/OTHER ENTITIES (MAIN BUSINESS)

1	Business Activity Code				
2	Type of business activity				
2A	Type of Labuan entity				

STATEMENT OF PROFIT OR LOSS			STATEMENT OF FINANCIAL POSITION				
	RM			RM			
3	Sales / turnover		.00	31	Motor vehicles		.00
LESS:				32	Plant and equipment		.00
4	Opening inventory		.00	33	Land and buildings		.00
5	Cost of purchases		.00	34	Other non-current assets		.00
6	Cost of production		.00	35	Investments		.00
7	Closing inventory		.00	36	TOTAL NON-CURRENT ASSETS (31 to 35)		.00
8	Cost of sales (4 + 5 + 6 - 7)		.00	37	Total cost of non-current assets acquired in the basis period		.00
9	GROSS PROFIT / LOSS (3 - 8)		.00	CURRENT ASSETS:			
▲ (Enter 'X' if value is negative)				38	Trade debtors		.00
10	Foreign currency exchange gain		.00	39	Other debtors		.00
11	Other business income		.00	40	Inventory		.00
12	Other income		.00	41	Loans to related entity(ies)		.00
13	Non-taxable profits		.00	42	Cash in hand and cash at bank		.00
EXPENDITURE:				▲ (Enter 'X' if value is negative)			
14	Interest		.00	43	Other current assets		.00
15	Professional, technical, management and legal fees		.00	44	TOTAL CURRENT ASSETS (38 to 43)		.00
16	Technical fee payments to non-resident recipients		.00	45	TOTAL ASSETS (36 + 44)		.00
17	Contract payments		.00	LIABILITIES AND OWNERS' EQUITY			
18	Management fee		.00	CURRENT LIABILITIES:			
19	Salaries and wages		.00	46	Loans and bank overdrafts		.00
20	Cost of Employee Share Options		.00	47	Trade creditors		.00
21	Royalties		.00	48	Other creditors		.00
22	Rental / lease		.00	49	Loans from related entity(ies)		.00
23	Maintenance and repairs		.00	50	Other current liabilities		.00
24	Research and development		.00	51	TOTAL CURRENT LIABILITIES (46 to 50)		.00
25	Promotion and advertisement		.00	52	Non-current liabilities		.00
26	Travelling and accommodation		.00	53	TOTAL LIABILITIES (51 + 52)		.00
27	Foreign currency exchange loss		.00	SHAREHOLDERS' EQUITY:			
28	Other expenditure		.00	54	Issued and fully paid-up capital		.00
29	TOTAL EXPENDITURE (14 to 28)		.00	55	Profit and loss appropriation account		.00
30	NET PROFIT / LOSS		.00	▲ (Enter 'X' if value is negative)			
▲ (Enter 'X' if value is negative)				56	Reserve account		.00
				▲ (Enter 'X' if value is negative)			
				57	TOTAL EQUITY (54 + 55 + 56)		.00
				▲ (Enter 'X' if value is negative)			
				58	TOTAL LIABILITIES AND EQUITY (53 + 57)		.00
				▲ (Enter 'X' if value is negative)			

BUTIRAN SYARIKAT SUBSIDIARI ATAU ENTITI BERKAITAN / PARTICULARS OF SUBSIDIARY COMPANY(IES) OR RELATED ENTITY(IES)				
Bil. / No.	Nama / Name	No. Pendaftaran / Registration No.	TIN / TIN	Ada transaksi dengan entiti berkaitan (Isi 1 = Ya 2 = Tidak) / Have transactions with related entity(ies) (Enter 1 = Yes 2 = No)
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				
(x)				

Ruang C11 (Lampiran) / Item C11 (Attachment)

MENERIMA BAYARAN DARIPADA SEORANG PEMASTAUTIN MALAYSIA / RECEIVED PAYMENTS FROM A MALAYSIAN RESIDENT					
Bil. / No.	Jenis bayaran yang diterima* / Type of payment received*	Bayaran diterima daripada entiti berkaitan / <i>Payment received from related entity(ies)</i> (Isi: 1 = Ya 2 = Tidak) / (Enter: 1 = Yes 2 = No)	Nama pembayar cukai / Name of taxpayer	TIN / TIN	Amaun / Amount (RM)
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
JUMLAH BAYARAN DITERIMA / TOTAL PAYMENT RECEIVED					

* Jenis bayaran yang diterima / *Type of payment received:*

- Bayaran faedah / *Interest payment*
- Sewa pajakan / *Lease rental*
- Pembayaran lain / *Other payments*