



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PUSAT MEL NASIONAL
SHAH ALAM
MALAYSIA
NO. WP0218

FORM M 2016

IMPORTANT REMINDER

- 1) Due date to furnish Form M and pay the balance of tax payable:
 - a) **30 April 2017** (for those who do not carry on any business); or
 - b) **30 June 2017** (for those who carry on business)
- 2) Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission.
- 3) An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the balance of tax payable before or on the due date for submission. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% of the balance unpaid under subsection 103(4) of ITA 1967.
- 4) Please refer to the Explanatory Notes before filling up this form.
- 5) Please complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) METHOD OF PAYMENT
 - a) Payment can be made at:
 - i) Bank - Information regarding payment via bank is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
 - ii) LHDNM - **ByrHASiL** via FPX (*Financial Process Exchange*) at the LHDNM Official Portal, <http://www.hasil.gov.my>
- **ByrHASiL** via Visa, Mastercard & American Express Credit Cards at <https://byrhasil.hasil.gov.my/creditcard/>
- LHDNM payment counters in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah and FT Labuan (LHDNM Kota Kinabalu Branch) and Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. When making payment, use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.
 - iii) Pos Malaysia Berhad - counter and Pos Online
 - b) Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipts / bank payment slips before leaving the payment counter.
- 7) Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 8) The use of e-Filing (e-M) is encouraged. Please access via <https://ez.hasil.gov.my>
- 9) For further information, please contact :- Toll Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-77136666

FOR OFFICE USE

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Date received (1)

Date received (2)

If undelivered, return to:

**PUSAT PEMROSESAN MAKLUMAT
LEMBAGA HASIL DALAM NEGERI MALAYSIA
MENARA HASIL
NO. 3, JALAN 9/10, SEKSYEN 9
KARUNG BERKUNCI 222
43659 BANDAR BARU BANGI
SELANGOR, MALAYSIA**



Lembaga Hasil Dalam Negeri Malaysia

**RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77 OF THE INCOME TAX ACT 1967**

This form is prescribed under section 152 of the Income Tax Act 1967

Form

M

YEAR OF ASSESSMENT

2016

CP54 - Pin. 2016

BASIC PARTICULARS

1 Name (as per identification document)			
2 Income Tax No.		3 Identification No.	
4 Current Passport No.		5 Expiry Date of Current Passport (dd/mm/yyyy)	
6 Passport No. Registered with LHDNM		7 Date of Birth (dd/mm/yyyy)	

PART A: PARTICULARS OF INDIVIDUAL

A1 Citizen	<input type="checkbox"/> Use Country Code (Enter 'MY' if Malaysian Citizen)	A2 Sex	<input type="checkbox"/> 1 = Male 2 = Female
A3 Status as at 31-12-2016	<input type="checkbox"/> 1 = Single 3 = Divorcee/Widow/Widower 2 = Married 4 = Deceased	A4 Date of Marriage / Divorce / Demise (dd/mm/yyyy)	
A5 Type of Assessment	<input type="checkbox"/> 1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate <input type="checkbox"/> 4 = Self whose spouse has tax exempt income / no income / no source of income 5 = Self (single/divorcee/widow/widower/deceased)		
A6 Record-keeping	<input type="checkbox"/> 1 = Yes 2 = No		

PART B: STATUTORY INCOME, TOTAL INCOME AND TAX PAYABLE / REPAYABLE

		RM	Sen
B1 Statutory income from businesses	B1		.00
B2 Statutory income from partnerships	B2		.00
B3 Aggregate statutory income from businesses (B1 + B2)	B3		.00
B4 LESS: Business losses brought forward (Restricted to amount in B3)	B4		.00
B5 Total (B3 – B4)	B5		.00
B6 Statutory income from employment * / director's fees	B6		.00
* If there is a claim for exemption of employment income under: <input type="checkbox"/> 1 = Paragraph 21 Schedule 6 <input type="checkbox"/> 2 = Double Taxation Agreement between Malaysia and <input type="checkbox"/> (Use Country Code) State: Amount exempted <input type="text"/> .00			
B7 Statutory income from rents	B7		.00
B8 Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	B8		.00
B9 AGGREGATE INCOME (B5 + B6 + B7 + B8)	B9		.00
B10 LESS: Current year business losses (Restricted to amount in B9)	B10		.00
B11 LESS: Qualifying prospecting expenditure – Schedule 4 and paragraph 44(1)(b)	B11		.00
B12 LESS: Approved donations / gifts / contributions	B12		.00
B13 TOTAL [B9 – (B10 to B12)] (Enter '0' if value is negative)	B13		.00
B14 TAXABLE PIONEER INCOME	B14		.00
B15 Gross income subject to tax at other rates (Please specify <input type="text"/>)			.00
B16 TOTAL INCOME (SELF) (B13 + B14 + B15)	B16		.00
B17 TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B17		.00
* Type of income transferred from HUSBAND / WIFE <input type="checkbox"/> 1 = With business income 2 = Without business income			
B18 AGGREGATE OF TOTAL INCOME (B16 + B17)	B18		.00
B19 CHARGEABLE INCOME (from B16 or B18 whichever applies)	B19		.00
B20 Computation of Tax Chargeable			
Division of Chargeable Income according to the rate applicable		Tax Rate (%)	Income Tax
B20a	.00	28	.
B20b	.00		.
B20c	.00		.
B21 TOTAL INCOME TAX (B20a to B20c)			.
B22 LESS: Section 110 (others) <input type="text"/> Section 133 <input type="text"/>			.
B23 TAX PAYABLE (B21 – B22)	B23		.
B24 Or TAX REPAYABLE (B22 – B21)	B24		.
B25 Instalments / Monthly Tax Deductions (MTD) paid for 2016 income – SELF and HUSBAND / WIFE for joint assessment			.
B26 Balance of Tax Payable (B23 – B25) / Tax Paid in Excess (B25 – B23)	B26		.

▲ (Enter 'X' if Tax Paid in Excess)

DECLARATION

I <input type="checkbox"/>	Identification / Passport No. <input type="text"/>
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hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

This return form is made: ☐ 1 = on my own behalf 2 = on behalf of the individual in item 1 3 = as an executor of the deceased person's estate (if A3 = 4) *

* This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>

Signature:

Date: (dd/mm/yyyy)

PART C: PARTICULARS OF HUSBAND / WIFE			
C1	Name of Husband / Wife <i>(as per identification document)</i>		
C2	Identification No.		
C3	Current Passport No.	C4	Expiry Date of Current Passport <i>(dd/mm/yyyy)</i>
C5	Passport No. Registered with LHDNM	C6	Date of Birth <i>(dd/mm/yyyy)</i>

PART D: OTHER PARTICULARS			
D1	Telephone No.	Handphone No.	D2 Employer's No. E
D3	e-Mail		
D4	Permanent Address in Country of Origin of Individual / Executor of the Deceased Person's Estate		
	Postcode	City	
	State & Country		
D5	Name of Bank *		D6 Bank Account No. *
D7	Type of Foreign Currency Requested *		D8 SWIFT Code *

* NOTE: Enter the Name of the Bank and Bank Account No. for the purpose of electronic refund of income tax. Refund will be notified by e-mail.

D9a	Carry on e-Commerce	1 = Yes 2 = No	
D9b	Website / Blog Address <i>(If D9a=1)</i>		
D10a	Claim Input Tax from the Royal Malaysian Customs Department	1 = Yes 2 = No	D10b Goods & Services Tax Registration No. <i>(If D10a=1)</i>
D11a	Disposal of asset under the Real Property Gains Tax Act 1976	1 = Yes 2 = No	D11b Disposal declared to LHDNM <i>(If D11a=1)</i> 1 = Yes 2 = No

PART E: NON-EMPLOYMENT INCOME OF PRECEEDING YEARS NOT DECLARED				
	Type of Income		Year of Assessment	Amount (RM)
E1				.00
E2				.00

PART F: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)	
F1	Name of business (main business)
F2	Business code
F2A	Type of business activity

TRADING, PROFIT AND LOSS ACCOUNT

F3	Sales / Turnover	.00
LESS:		
F4	Opening stock	.00
F5	Purchases and cost of production	.00
F6	Closing stock	.00
F7	Cost of sales (F4 + F5 – F6)	.00
F8	GROSS PROFIT / LOSS (F3 – F7)	.00
	▲ <i>(Enter 'X' if negative)</i>	

OTHER INCOME

F9	Other business income	.00
F10	Dividends	.00
F11	Interest and discounts	.00
F12	Rents, royalties and premiums	.00
F13	Other income	.00
F14	TOTAL (F9 to F13)	.00

EXPENSES

F15	Loan interest	.00
F16	Salaries and wages	.00
F17	Rental / Lease	.00
F18	Contracts and subcontracts	.00
F19	Commissions	.00
F20	Bad debts	.00
F21	Travelling and transport	.00
F22	Repairs and maintenance	.00
F23	Promotion and advertisement	.00
F23A	Input Tax not claimable from the Royal Malaysian Customs Department	.00
F24	Other expenses	.00
F25	TOTAL EXPENDITURE (F15 to F24)	.00
F26	NET PROFIT / LOSS	.00
	▲ <i>(Enter 'X' if negative)</i>	
F27	Non-allowable expenses	.00

BALANCE SHEET

FIXED ASSETS			LIABILITIES		
F28	Land and buildings	.00	F42	Loans and overdrafts	.00
F29	Plant and machinery	.00	F43	Trade creditors	.00
F30	Motor vehicles	.00	F44	Sundry creditors	.00
F31	Other fixed assets	.00	F45	TOTAL LIABILITIES (F42 to F44)	.00
F32	TOTAL FIXED ASSETS (F28 to F31)	.00	OWNER'S EQUITY		
F33	Investments	.00	F46	Capital account	.00
CURRENT ASSETS			F47	Current account balance brought forward	.00
F34	Stock	.00	▲ (Enter 'X' if negative)		
F35	Trade debtors	.00	F48	Current year profit / loss	.00
F36	Sundry debtors	.00	▲ (Enter 'X' if negative)		
F37	Cash in hand	.00	F49	Net advance / drawing	.00
F38	Cash at bank	.00	▲ (Enter 'X' if negative)		
▲ (Enter 'X' if negative)			F50	Current account balance carried forward	.00
F39	Other current assets	.00	▲ (Enter 'X' if negative)		
F40	TOTAL CURRENT ASSETS (F34 to F39)	.00			
F41	TOTAL ASSETS (G32+G33+G40)	.00			

PART G :		PARTICULARS OF BUSINESS INCOME	
G1	Losses carried forward		G2 Pioneer loss carried forward
G3	Business capital allowance carried forward		G4 Partnership capital allowance carried forward

PART H: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM					
H1	Name of Firm		H2 Telephone No.		—
			H4 Signature		
H3	Tax Agent's Approval No.				