



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

2013

CP54 - Pin. 2013

Identification / :
Passport No.

Income Tax No. :

Date :

FORM M 2013

★ Due date to furnish this form and pay the balance of tax payable:

(a) **30 April 2014** (for those who do not carry on any business); or

(b) **30 June 2014** (for those who carry on business)

- Penalty under subsection 112(3) of the Income Tax Act 1967 shall be imposed for failure to furnish this return form within the stipulated period.
- An increase in tax under section 103 of the Income Tax Act 1967 shall also be imposed for failure to pay the tax or balance of tax payable on or before the due date.

★ Please refer to the Explanatory Notes before filling up this form.

THE USE OF e-FILING (e-M) IS ENCOURAGED

For Enquiries:-

- Nearest LHDNM Branch
- Toll Free Line : 1-800-88-5436 (LHDN)
- Calls From Overseas : 603-77136666
- Website : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>
- e-Filing PIN No. Application : Customer Feedback Form at <http://www.hasil.gov.my>
/ Contact the nearest LHDNM branch
/ Call the toll free line

DO NOT SUBMIT THIS FORM IF THE RETURN IS FURNISHED VIA e-FILING

FOR OFFICE USE

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Date received (1)

Date received (2)



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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 31-12-2013	<input type="checkbox"/> 1 = Single 2 = Married 3 = Divorcee/Widow/Widower 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 (Use Country Code) State: Amount exempted .00		
B7 Statutory income from dividends and 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)		.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	26	.
B20b .00		.
B20c .00		.
B21 TOTAL INCOME TAX (B20a to B20c)		.
B22 LESS: Section 51 Finance Act 2007 (dividends) . Section 110 (others) . Section 132 and 133 .		.
B23 TAX PAYABLE (B21 - B22)	B23	.
B24 Or TAX REPAYABLE (B22 - B21)	B24	.
B25 Instalments / Monthly Tax Deductions paid for 2013 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	Identification / Passport No.
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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 from the LHDNM website, <http://www.hasil.gov.my>

Signature:

Date: (dd/mm/yyyy)

Name:

Income Tax No.:

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

PART D: OTHER PARTICULARS			
D1	Telephone 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: Complete items D5 to D8 for the refund of 'Tax Repayable' or 'Tax Paid in Excess'

PART E: INCOME OF PRECEDING YEARS NOT DECLARED				
	Type of Income	Year for which Paid	Gross Amount	Provident and Pension Fund Contribution
E1			.00	.00
E2			.00	.00

PART F: FINANCIAL PARTICULARS OF INDIVIDUAL			
F1	Name of business (main business)		
F2	Business code		
TRADING, PROFIT AND LOSS ACCOUNT		BALANCE SHEET	
F3	Sales / Turnover	FIXED ASSETS	
	LESS:	F28	Land and buildings
F4	Opening stock	F29	Plant and machinery
F5	Purchases and cost of production	F30	Motor vehicles
F6	Closing stock	F31	Other fixed assets
F7	Cost of sales (F4 + F5 – F6)	F32	TOTAL FIXED ASSETS (F28 to F31)
F8	GROSS PROFIT / LOSS (F3 – F7)	F33	Investments
	▲ (Enter 'X' if negative)	CURRENT ASSETS	
OTHER INCOME		F34	Stock
F9	Other business income	F35	Trade debtors
F10	Dividends	F36	Sundry debtors
F11	Interest and discounts	F37	Cash in hand
F12	Rents, royalties and premiums	F38	Cash at bank
F13	Other income		▲ (Enter 'X' if negative)
F14	TOTAL (F9 to F13)	F39	Other current assets
EXPENSES		F40	TOTAL CURRENT ASSETS (F34 to F39)
F15	Loan interest	F41	TOTAL ASSETS (F32 + F33 + F40)
F16	Salaries and wages	LIABILITIES	
F17	Rental / Lease	F42	Loans and overdrafts
F18	Contracts and subcontracts	F43	Trade creditors
F19	Commissions	F44	Sundry creditors
F20	Bad debts	F45	TOTAL LIABILITIES (F42 to F44)
F21	Travelling and transport	OWNER'S EQUITY	
F22	Repairs and maintenance	F46	Capital account
F23	Promotion and advertisement	F47	Current account balance brought forward
F24	Other expenses		▲ (Enter 'X' if negative)
F25	TOTAL EXPENDITURE (F15 to F24)	F48	Current year profit / loss
			▲ (Enter 'X' if negative)
F26	NET PROFIT / LOSS	F49	Net advance / drawing
	▲ (Enter 'X' if negative)		▲ (Enter 'X' if negative)
F27	Non-allowable expenses	F50	Current account balance carried forward
			▲ (Enter 'X' if negative)

Name:

Income Tax No.:

PART G: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

G1 Name of Firm		G2 Telephone No.	–
		G4 Signature	
G3 Tax Agent's Approval No.			

IMPORTANT REMINDER

★ Complete all relevant items in BLOCK LETTERS and use black ink pen.

★ **METHOD OF PAYMENT**

1. Payment can be made as follows:

- 1.1 Bank – Information regarding payment via bank is available at the LHDNM website, <http://www.hasil.gov.my>.
- 1.2 LHDNM – **e-Payment** through FPX (*Financial Process Exchange*) at <http://www.hasil.gov.my>.
- Payment counters of LHDNM in Peninsular Malaysia (Collections Branch of LHDNM in Kuala Lumpur), Sabah and FT Labuan (LHDNM branch in Kota Kinabalu) and Sarawak (LHDNM branch in Kuching) 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 can be obtained at <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.

1.3 Pos Malaysia Berhad – Counter and Pos Online

2. 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.

3. Check the receipts / bank payment slips before leaving the payment counter.

★ **CHANGE OF ADDRESS**

In accordance with section 89 of the Income Tax Act 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 (Form for Notifying Change of Address) which can be obtained at <http://www.hasil.gov.my>.