

EXPLANATORY NOTES

P

2010



INCOME TAX OF PARTNERSHIP

SELF

ASSESSMENT

SYSTEM

TOGETHER WE DEVELOP THE NATION

Amendments to The Income Tax Act 1967 for
Year 2010:

Item	Subject	Page
	Claim Code 142	15
	Claim Code 144	15

This Explanatory Notes is intended to provide assistance in completing the Form P for Year of Assessment (Y/A) 2010. Please read this Notes with care so that the return form and the declarations made therein for Y/A 2010 are true and complete.

All records, working sheets, documents and Form CP30 need not be submitted with the Form P but must be kept for a period of seven (7) years after the end of the year in which the return is furnished to the Director General of Inland Revenue, for future reference if required.

The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

LHDNM has to be notified in writing in case of any amendment to the Form P already submitted. The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change in the distribution of partnership income.

Please complete the return form in **block letters** and use **black** ink pen. Only relevant information is to be filled in the boxes/spaces provided.

Amounts in Parts B, C and L of the Form P as well as Parts B, C and E of the Form CP30 require the indication of *sen*. Other parts require the amounts to be declared to the nearest *ringgit*. Declare in Ringgit Malaysia currency (RM).

Example :

Amount of divisible dividends	RM 15,555.02
Amount of tax deducted	RM 4,044.30

	Divisible dividends	Tax deducted
B1	Dividends	
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 1 5 5 5 5 </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 4 0 4 4 3 0 </div>

BASICS PARTICULARS																																																		
1	<p>Name of Partnership</p> <p>As registered with the Companies Commission of Malaysia (CCM). If there is any change in name, please indicate the former name in parenthesis.</p> <p>Example :</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td>R</td><td>E</td><td>S</td><td>T</td><td>O</td><td>R</td><td>A</td><td>N</td><td> </td><td>A</td><td>I</td><td>S</td><td>H</td><td>A</td><td> </td><td>D</td><td>A</td><td>N</td><td> </td><td>S</td><td>H</td><td>A</td><td>H</td> </tr> <tr> <td>(</td><td>R</td><td>E</td><td>S</td><td>T</td><td>O</td><td>R</td><td>A</td><td>N</td><td> </td><td>A</td><td>I</td><td>S</td><td>H</td><td>A</td><td> </td><td>D</td><td>A</td><td>N</td><td> </td><td>S</td><td>U</td><td>D</td><td>I</td><td>R</td><td>)</td> </tr> </table>	R	E	S	T	O	R	A	N		A	I	S	H	A		D	A	N		S	H	A	H	(R	E	S	T	O	R	A	N		A	I	S	H	A		D	A	N		S	U	D	I	R)
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2	<p>Income Tax No. D</p> <p>Enter the partnership income tax no. in the boxes provided.</p> <p>Example : <i>Partnership income tax no. : D 0012345602</i></p> <p style="text-align: right;">D <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td>0</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>0</td><td>2</td> </tr> </table></p>	0	0	1	2	3	4	5	6	0	2																																							
0	0	1	2	3	4	5	6	0	2																																									
5	<p>Basis of Apportionment</p> <p>Denominator used for apportioning the profit/loss.</p> <p>Example 1 : <i>Partnership AB</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: center;">:</th> <th style="text-align: right;"><u>Apportionment of Profit/Loss</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">:</td> <td style="text-align: right;">753/1000</td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">:</td> <td style="text-align: right;">247/1000</td> </tr> </tbody> </table> <p style="text-align: right;">∴ Basis of Apportionment: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td>1</td><td>0</td><td>0</td><td>0</td> </tr> </table></p> <p>Example 2 : <i>Partnership ABC</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: center;">:</th> <th style="text-align: right;"><u>Apportionment of Profit/Loss</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">:</td> <td style="text-align: right;">4/7</td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">:</td> <td style="text-align: right;">2/7</td> </tr> <tr> <td style="text-align: center;">C</td> <td style="text-align: center;">:</td> <td style="text-align: right;">1/7</td> </tr> </tbody> </table> <p style="text-align: right;">∴ Basis of Apportionment: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td> </td><td> </td><td> </td><td>7</td> </tr> </table></p> <p>Example 3 : <i>Partnership CBA</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Partner</u></th> <th style="text-align: center;">:</th> <th style="text-align: right;"><u>Apportionment of Profit/Loss</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">:</td> <td style="text-align: right;">50%</td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">:</td> <td style="text-align: right;">30%</td> </tr> <tr> <td style="text-align: center;">C</td> <td style="text-align: center;">:</td> <td style="text-align: right;">20%</td> </tr> </tbody> </table> <p style="text-align: right;">∴ Basis of Apportionment: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td> </td><td>1</td><td>0</td><td>0</td> </tr> </table></p>	<u>Partner</u>	:	<u>Apportionment of Profit/Loss</u>	A	:	753/1000	B	:	247/1000	1	0	0	0	<u>Partner</u>	:	<u>Apportionment of Profit/Loss</u>	A	:	4/7	B	:	2/7	C	:	1/7				7	<u>Partner</u>	:	<u>Apportionment of Profit/Loss</u>	A	:	50%	B	:	30%	C	:	20%		1	0	0				
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6	<p>Compliance with Public Rulings</p> <p>Public Ruling is a guide for the public which sets out the interpretation of the Director General of Inland Revenue in respect of a particular tax law, policy and procedure that are to be applied. Please refer to Appendix H (Guidebook) for the list of Public Rulings. Details of each Public Ruling are available from the LHDNM website. Enter “1” for full compliance or “2” for non-compliance with any Public Ruling.</p>																																																	

7	Record-keeping	This refers to the keeping of sufficient records as required under the provision of ITA 1967. Enter “1” for compliance or “2” for non-compliance.
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PART A:	BUSINESS INCOME
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Business

Gains or profits from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade are liable to tax.

These include gross receipts from the sales of goods and services rendered such as by doctors or lawyers.

Other Partnerships

Share of profit from carrying on a business, trade, vocation, or profession is liable to tax.

Pioneer Business / Pioneer Partnership Business

Pioneer status is a taxation incentive as defined in section 5 to section 25 of the Promotion of Investments Act (PIA) 1986. This status grants full or partial exemption on business income from participating in a promoted activity or producing a promoted product in relation to agriculture.

An Approved Food Production Project

Income Tax (Exemption) (No. 10) Order 2006 [P.U. (A) 51/2006].

A1 – A14	<p>Business Code Business code is available from Appendix G in the Form P Guidebook.</p> <p>Divisible income / loss Divisible income/loss from business for partners. Refer to the following example on the method for filling in the negative value for loss. Example :</p> <div style="text-align: center;"> <p>Adjusted loss RM 37,000.00</p> <table border="1" style="margin: auto;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="width: 20px; text-align: center;">.</td> <td style="width: 20px; text-align: center;">.</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">7</td> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">0</td> </tr> </table> <p>▲ (Enter "X" if value is negative)</p> </div> <p>Partners' Benefits Amount of benefits received by a partner such as benefit of motor vehicles, salaries, travelling and so forth.</p> <p>Balancing Charge Balancing charge is a charge equal to the amount of the excess of disposal value over the residual expenditure. This charge is restricted to the amount of actual allowance already given. (Balancing charge = Disposal value - Residual expenditure)</p>	X	.	.	3	7	0	0	0
X	.	.	3	7	0	0	0		

Balancing Allowance

An allowance equal to the amount of the excess of residual expenditure over the disposal value.

(Balancing allowance = Residual expenditure - Disposal value)

Capital Allowance

This is granted instead of depreciation and the rate of allowance depends on the type of relevant asset.

Schedule 7A Allowance

This incentive is given to a partnership which undertakes a project in transforming its business of rearing chicken and ducks from an opened house to a closed house system. Refer to section 133A and paragraph 1C Schedule 7A of ITA 1967 to determine the eligibility.

For computation, refer to paragraphs 1 and 3 Schedule 7A of ITA 1967.

Retain original documents pertaining to the qualifying capital expenditure, application form and computation of allowance for examination.

Increased Exports Allowance for Qualifying Services

Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57] and Income Tax (Exemption) (Amendment) Order 2006 [P.U.(A) 275] to determine the eligibility.

If there is more than one (1) business/partnership, list out as per format for Business 1/ Partnership 1 pertaining to each business/partnership by using attachment(s) and submit together with the Form P.

PART B:		DIVIDEND INCOME FROM OLD PARTNERSHIP AND NEW PARTNERSHIPS
B1	Fill relevant information in the boxes provided. Enter the amount of divisible dividends and tax deducted in the relevant boxes. Use Working Sheet HK-3.	
PART C:		OTHER INCOME
C1	Interest	Interest is money paid for the use of money or the creditor's share of the profit which the borrower or the debtor is presumed to make from the use of the money. Gross income from interest must be declared when it first becomes receivable in the relevant period.

	Discounts	Earnings from discounting transactions such as dealings in treasury bills.
C2	Rents	Rental received in respect of houses, shophouses, land, plant, machines, furniture, and other similar assets. Amount from Working Sheet HK-4.
	Royalties	Royalties refer to:- (a) any sum paid as consideration for the use of or right to use: (i) copyrights, artistic or scientific works, patents, designs or models, plants, secret processes or formulae, trademarks or tapes for radio or television broadcasting or other like property or rights; (ii) know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill; (b) income derived from the alienation of any such property, know-how or information mentioned in paragraph (a) of this definition.
C3	Other income not listed	Other income not listed above.
C4	Additions Pursuant To Paragraph 43(1)(c)	The following earnings/proceeds are deemed income and must be taken into account as aggregate income: <input type="checkbox"/> Earnings/proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967. <input type="checkbox"/> These earnings/proceeds are taken into account in the tax computation if claims for such expenditure have previously been made. <input type="checkbox"/> Refer to paragraph 43(1)(c), paragraph 16 of Schedule 4 for computing the amount of income to be included as aggregate income. <input type="checkbox"/> Computations must be properly kept for examination.

PART D:		DIVISIBLE EXPENSES / GIFTS / CLAIMS
D1	Qualifying Prospecting Expenditure - Schedule 4 And Paragraph 44(1)(b)	Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed.
DONATIONS AND GIFTS		
D2	Gift Of Money To The Government / State Government Or Approved Institutions And Organisations	Monetary gifts made to the Government, a State Government, a local authorities, an institutions or organisations approved by the Director General of Inland Revenue.
D3	Gift Of Artefacts, Manuscripts Or Paintings	Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Director General of the National Museum or the National Archives.
D4	Gift Of Money For The Provision Of Library Facilities Or To Libraries	Gift of money for the provision of library facilities accessible to the public and contributions to public libraries, libraries of schools and institutions of higher education, not exceeding RM20,000.
D5	Gift Of Paintings To The National Art Gallery Or Any State Art Gallery	Gift of paintings to the National Art Gallery or any state art gallery shall be based on the value determined by the National Art Gallery or any state art gallery.
PART E:		SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION
E1 – E11		Please use the claim codes provided on page 15 of this Explanatory Notes.
PART F:		PARTICULARS OF WITHHOLDING TAXES
F1	Section 107A	Total Gross Amount Paid Gross amount in respect of services under a contract paid to non-resident contractors pursuant to the provision of section 107A. Tax Withheld And Remitted To LHDNM

		<p>10% of gross amount [paragraph 107A(1)(a)] Plus 3% of gross amount [paragraph 107A(1)(b)].</p> <p><i>(Rules and procedures for payment as set out by LHDNM must be complied.)</i></p>
F2	Section 109	<p>Total Gross Amount Paid</p> <p>Gross amount of interest or royalties paid to non-resident persons.</p> <p>Rates of tax according to Part II, Schedule 1 of ITA 1967: Interest – 15% of gross amount, Royalty – 10% of gross amount or according to the Avoidance of Double Taxation Agreements.</p> <p>Please refer to Appendix F of the Form P Guidebook.</p>
F3	Section 109A	<p>Total Gross Amount Paid</p> <p>Gross amount of remuneration or other income in respect of services performed or rendered in Malaysia paid to a public entertainer.</p> <p>Rates of tax as per Part II, Schedule 1 of ITA 1967: 15% of gross amount.</p>
F4	Section 109B	<p>Total Gross Amount Paid</p> <p>Gross amount of special classes of income paid to non-resident persons – section 4A ACP 1967.</p> <p>Rates of tax according to Part V, Schedule 1 of ITA 1967: 10% of gross amount or according to the Avoidance of Double Taxation Agreements.</p> <p>Please refer to Appendix F of the Form P Guidebook.</p>
F5	Section 109F	<p>Tax rate as in Part XIII Schedule 1 of ITA 1967, is 10% on the gross amount of gains or profits falling under paragraph 4(f) which is derived from Malaysia.</p>
PART G:		PARTICULARS OF PARTNERSHIP
G1 – G10		Fill relevant information in the boxes provided.

PART H:	PARTICULARS OF PARTNERS
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- H1 Item H1 is specifically for the particulars of the precedent partner.
- (a) Enter the name of the precedent partner.
- (b) Country where the partner is resident. Please use the country code provided on page 14 of this Explanatory Notes.
- Example : Country of Residence : **Malaysia**
- M Y
- (c) (i) Fill the identity card/passport/partnership/company registration number in the relevant boxes. Delete whichever is not relevant.
- (ii) Fill in the income tax number, enter OG, SG, C, etc (whichever is relevant) in the first 2 boxes, followed by the income tax number in the boxes provided.
- Example : (i) **OG 03443217010**
- O G

Income Tax No:
OG/SG/TA/TC/TP/F/J/C/CS/D
- 0 3 4 4 3 2 1 7 0 1 0
- (ii) **C 01234567810**
- C

Income Tax No:
OG/SG/TA/TC/TP/F/J/C/CS/D
- 0 1 2 3 4 5 6 7 8 1 0
- (d) Fill in relevant information:
- (i) Date of appointment in partnership as new partner in the current year.
- (ii) Date of cessation from partnership as outgoing partner in the current year.
- Enter the last date of the change if the partner's appointment in or cessation from the partnership occurs a few times in the current year.
- (e) Fill in relevant information:
- (i) Enter the partner's **share** as divided accordingly as determined by partnership.
- Example: Partner A received **2/3** share of income.
- Whereby 2 is the **partner's share** and 3 is the partnership's **basis of apportionment**.
- Enter partner A's share in the boxes as follows.
- (i) 2
- (ii) Enter the **number(s)** pertaining to the type of benefit received by the partner in the boxes provided.
- Example: Partner A received commission and benefit of motor vehicle from the partnership.
- (ii) 1 3

(f) Statutory income / adjusted loss (main business only)

The computation of Statutory Business Income:

Business (main)

f (i) :	(A) Divisible income/loss <i>(Amount from item A1 Form CP30)</i>	XXXXX
	Add :	
	(B) Partner's Benefits <i>(Amount from item A12 Form CP30)</i>	<u> XXX</u>
	(C) Adjusted income <i>(Amount from item A13 Form CP30). If adjusted loss, enter "0" and proceed the computation for items D to K.</i>	XXXXX
	Add :	
	(D) Balancing charge <i>(Amount from item A14 Form CP30)</i>	<u> XX</u>
	(E) Total (C + D)	XXXXX
	Less :	
	(F) Balancing allowance/Capital allowance <i>(Amount from item A15 Form CP30, restricted to the amount in item E)</i>	<u> XX</u>
	(G) Statutory income (E – F)	<u> XXXXX</u>

If entitled to claim Schedule 7A Allowance, proceed to compute as follows :

	Less :	
(H)	Schedule 7A Allowance <i>(Amount from item A16 Form CP30)</i>	<u> XX</u>
(I)	Statutory income after deduction of Schedule 7A Allowance (G – H)	<u> XXXXX</u>

Or
If entitled to claim Increased Exports Allowance for Qualifying Services, proceed to compute as follows :

	Less :	
(J)	Increased Exports Allowance for Qualifying Services claimed <i>(Amount from item A17 Form CP30)</i>	<u> XX</u>
(K)	Statutory income after deduction of Increased Exports Allowance for Qualifying Services (G – J)	<u> XXXXX</u>

f (ii) : If amount from item A13 Form CP30 is adjusted loss, **fill in the adjusted loss amount in f (ii).**

H2 – H6 Fill relevant information for the second partner and so forth in boxes H2 to H6 (if any) as per format H1.
Submit attachment(s) if the number of partners exceeds 6 persons.

PART J:		FINANCIAL PARTICULARS OF PARTNERSHIP
J1	Business Code	Use the business code (refer to Appendix G in the Form P Guidebook) for the main business only. Where there is more than one main business, fill in the business code for the business with the highest turnover.

J2	Sales Or Turnover	Gross amount including accrued income from sales, fees and other receipts.
J3	Opening Stock	Opening stock of finished goods as per Trading Account.
J4	Purchases And Cost Of Production	<input type="checkbox"/> Total gross amount of purchases minus discounts and rebates received. <input type="checkbox"/> Cost of production as per Manufacturing Account.
J5	Closing Stock	Closing stock of finished goods as per Trading Account.
J6	Cost Of Sales	Amount from (J3 plus J4 minus J5). Enter "0" if none.
J7	Gross Profit / Gross Loss	Amount from (J2 minus J6) or (J6 minus J2) for loss.
J8	Other Businesses	Sum of gross income from businesses other than J1.
J9 – J11	Dividends, Interest and Discounts, Rental, Royalties and Premiums	Gross amount received / receivable.
J12	Other Income	Sum of gross income from other non-business sources not mentioned above.
J14	Loan Interest	Total expenditure on interest excluding interest on hire-purchase and lease.
J15 – J23	Expenses	Amount as per Profit and Loss Account.
J25	Net Profit / Loss	Amount as per Profit and Loss Account.
J26	Non-allowable Expenses	Amount from item F1 Working Sheet HK-1A or HK-1F.
J27 – J30	Fixed Assets	Net book value as per Balance Sheet.
J32	Investments	Cost of investments and fixed deposits.
J33 – J44	Current Assets And Liabilities	Amount as per Balance Sheet.
J45 – J49	Partnership Equity	Balance as per Balance Sheet.

PART K: PRECEDING YEARS' INCOME NOT DECLARED

K1 – Income received in respect of any earlier year not previously declared.

Type of Income	Year	Amount	Tax Deduction
K1 Dividends	2 0 0 9	5 5 5 5	1 4 4 4 3 0

(Enter "X" if value is negative)

Please use attachment in case of insufficient writing space.

PART L: PARTICULARS OF CP30

L1 – The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner.

L2 State the issue date of the original CP30.

The precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner if there is any change.

State which amendment and its date of issue.

DECLARATION

If the return form is not affirmed and duly signed, it shall be deemed incomplete and returned to the partnership. Penalty may be imposed in case of late resubmission of the return form to LHDNM.

PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

This section has to be filled in, affirmed and duly signed by the tax agent who completes this return form.

CP30: APPORTIONMENT OF PARTNERSHIP INCOME

The precedent partner is responsible for filling out the Form P and issuing the Form CP30 to each and every partner. The Form CP30 has to be provided to each partner so as to enable them to declare their partnership income within the stipulated period.

Please detach the Form CP30 which is attached to the Form P and use it as a sample to prepare Form CP30 for each partner.

In case of any change to the Form P, the precedent partner is responsible for issuing the Form CP30 (Amendment) to each partner to inform of any change in the distribution of partnership income.

PARTICULARS OF PARTNERS

1 Enter all partners' information in the relevant boxes as in Part H of the Form P.

6 Share / Basis Of Apportionment

State the partner's share in the Form CP30 for each partner.

Example :

a) Partner A received 2/3 share of income.

Enter partner A's share / basis of apportionment in the boxes below.

Share Basis of apportionment

b) Partner A received 25 % share of income.

Enter partner A's share / basis of apportionment in the boxes below.

Share Basis of apportionment

Original Apportionment / Amended Apportionment

Please enter 'X' in the box for 'Amended Apportionment' if there is any change in the distribution of partnership income due to any partner's apportionment in or cessation from the partnership.

Amendment No.

This item is to be completed only if there is any amendment to the original CP30 already issued for the current year.

PART A:

APPORTIONMENT OF BUSINESS INCOME / LOSS

Fill relevant information in the boxes provided.

Computation of divisible income/loss for each partner.

A1
-
A23

Amount A2 from Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$

Example :

$$\text{RM } 55,000 \times \frac{2}{5} = \text{RM } 22,000$$

Partner's benefits

Items A2 to A11 are to be completed if the partner received the benefits for the current year.

PART B:	APPORTIONMENT OF DIVIDEND INCOME FROM OLD PARTNERSHIP AND NEW PARTNERSHIPS																					
B1	<p>Fill relevant information in the boxes provided. Computation of divisible Malaysian dividend income for each partner.</p> <p>Example : Amount B1 from Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 35%; text-align: center;"><u>Divisible dividend (RM)</u></th> <th style="width: 35%; text-align: center;"><u>Tax deducted (RM)</u></th> </tr> </thead> <tbody> <tr> <td>Malaysian dividends</td> <td style="text-align: center;">20,000</td> <td style="text-align: center;">5,600.00</td> </tr> <tr> <td>Partner A's share</td> <td style="text-align: center;">= 25</td> <td></td> </tr> <tr> <td>Basis of apportionment</td> <td style="text-align: center;">= 100</td> <td></td> </tr> <tr> <td>Therefore, the</td> <td></td> <td></td> </tr> <tr> <td>Dividend income for partner A</td> <td style="text-align: center;">= $20,000 \times \frac{25}{100}$</td> <td style="text-align: center;">= $5,600 \times \frac{25}{100}$</td> </tr> <tr> <td></td> <td style="text-align: center;">= 5,000</td> <td style="text-align: center;">1,400.00</td> </tr> </tbody> </table>		<u>Divisible dividend (RM)</u>	<u>Tax deducted (RM)</u>	Malaysian dividends	20,000	5,600.00	Partner A's share	= 25		Basis of apportionment	= 100		Therefore, the			Dividend income for partner A	= $20,000 \times \frac{25}{100}$	= $5,600 \times \frac{25}{100}$		= 5,000	1,400.00
	<u>Divisible dividend (RM)</u>	<u>Tax deducted (RM)</u>																				
Malaysian dividends	20,000	5,600.00																				
Partner A's share	= 25																					
Basis of apportionment	= 100																					
Therefore, the																						
Dividend income for partner A	= $20,000 \times \frac{25}{100}$	= $5,600 \times \frac{25}{100}$																				
	= 5,000	1,400.00																				
PART C:	APPORTIONMENT OF OTHER INCOME																					
C1 – C4	<p>Fill relevant information in the boxes provided. Computation of other unlisted income for each partner.</p> <p>Example : Amount C1 from Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$</p>																					
PART D:	APPORTIONMENT OF EXPENSES / GIFTS / CLAIMS																					
D1 – D5	<p>Computation of divisible expenses/gifts/claims for each partner.</p> <p>Example : Amount D3 from Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$</p>																					
PART E:	APPORTIONMENT OF PRECEDING YEARS' INCOME NOT DECLARED																					
E1 – E2	<p>Computation of divisible income received in respect of any earlier year not previously declared.</p> <p>Example : Amount K1 from Form P x $\frac{\text{Share}}{\text{Basis of apportionment}}$</p>																					

COUNTRY CODE

The following are some of the codes for countries identified. Please refer to Appendix E of the Form P Guidebook for the full list.

Country	Code	Country	Code	Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Nota: R.O. = Republic of;

D.P.R. = Democratic People's Republic of

CLAIM CODE	
CLAIMS / SPECIAL DEDUCTION	
Code	Claim
101	Equipment or alteration/ renovation of premises to assist disabled employees
102	Translation into or publication in the nasional language of books approved by the Dewan Bahasa dan Pustaka
103	Provision of library facilities or contributions to libraries (maximum RM100,000)
104	Expenditure on public welfare/amenities
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
106	Establishment and management of approved musical or cultural groups
107	Expenditure incurred for sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> • not exceeding RM500,000 in aggregate • not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity
110	Revenue expenditure on scientific research directly undertaken and related to the business
114	Deduction for information technology-related expenditure
117	Provision of practical training in Malaysia to resident individuals who are not own employees
120	Investment in a venture company
122	Cost of developing website
137	Deduction for investment in a Bionexus status company
140	Deduction of pre-commencement of business expenses relating to employee recruitment
141	Deduction for the benefit and gift from employer to employee
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project
144	Expenditure on registration of patent and trade mark
FURTHER DEDUCTIONS	
Code	Claim
201	Premiums on imported cargo insured with an insurance company incorporated in Malaysia
202	Remuneration of disabled employees
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)
208	Premiums paid on export credit insurance taken with Malaysia Export Credit Insurance Bhd
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia
216	Deduction for promotion of Malaysia International Islamic Financial Centre
217	Deduction for expenses relating to remuneration of employee
218	Deduction for cost of training for employees
DOUBLE DEDUCTIONS	
Code	Claim
301	Revenue expenditure incurred on approved research
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute/company, a research and development company or contract research and development company
306	Expenditure incurred for the promotion of export of professional services