

LABUAN BUSINESS ACTIVITY TAX (FORMS) REGULATIONS 2013

PU (A) 224
12 July 2013

IN exercise of the powers conferred by section 21 of the Labuan Business Activity Tax Act 1990 [*Act 445*], the Minister makes the following regulations:

CITATION AND COMMENCEMENT

- 1(1)** These regulations may be cited as the **Labuan Business Activity Tax (Forms) Regulations 2013**.
- 1(2)** These Regulations are deemed to have come into operation on 11 February 2010.

FORMS

- 2** The Forms to be used for the purposes of the Act shall be those appearing in the Schedule.

REVOCATION

- 3** The Labuan Offshore Business Activity Tax (Forms) Regulations 1991 [*P.U. (A) 157/1991*] are revoked.

SCHEDULE

- Form 1
- Form 2
- Form 3
- Form 4
- Form 5
- Form 6
- Form 7
- Form 8
- Form 9

Borang 1/Form 1

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 5/Section 5)

No. Fail/File No.

PENYATA KEUNTUNGAN OLEH SUATU ENTITI LABUAN

RETURN OF PROFITS BY A LABUAN ENTITY

TAHUN TAKSIRAN/
YEAR OF ASSESSMENT

Borang untuk membuat penyata keuntungan oleh suatu entiti Labuan daripada aktiviti perdagangan Labuannya yang dijalankan di, dari atau melalui Labuan bagi suatu tahun taksiran. Kemukakan borang yang telah dilengkapkan kepada:

Form for making a return of profits by a Labuan entity from its Labuan trading activity carried on in, from or through Labuan for a year of assessment. Submit the completed form to:

LEMBAGA HASIL DALAM NEGERI
MALAYSIA/
INLAND REVENUE BOARD OF MALAYSIA
(ALAMAT/ADDRESS)

SEMAK SEBELUM DIKEMUKAKAN
CHECK BEFORE SUBMISSION
Sila tandakan (✓)
Please tick (✓)

Penyata/
Return

Akuan Berkanun/
Statutory Declaration

Cek/draf untuk
bayaran/
*Cheque/draft for
payment*

UNTUK KEGUNAAN
PEJABAT/
FOR OFFICE USE

DITERIMA PADA:
RECEIVED ON:

KAWALAN:
CONTROL:

DISELESAIKAN OLEH:
FINALISED BY:

Butir-butir Perniagaan/*Particulars of Business*

| | |
|---|--|
| Nama entiti Labuan <i>Name of Labuan entity</i> | |
| Alamat berdaftar di Labuan <i>Registered address in Labuan</i> | |
| Jenis perniagaan <i>Nature of business</i> | |

| | | |
|---|--|--|
| Nombor pemerbadanan atau pendaftaran perniagaan <i>Incorporation or business registration number</i> | | No. Telefon: <i>Telephone No.:</i> |
| Adakah anda mempunyai pendapatan daripada aktiviti perniagaan bukan Labuan? <i>Do you have income from non Labuan business activity?</i> | | Ya/Yes <input type="checkbox"/> Tidak/No <input type="checkbox"/> |

Penyata keuntungan bagi tahun taksiran 20.....
Return of profits for the year assessment 20.....

| | |
|---|--|
| Keuntungan bersih sebagaimana ditunjukkan dalam akaun teraudit berkenaan dengan aktiviti perdagangan Labuan. (Sertakan salinan akaun berkenaan dengan aktiviti perdagangan Labuan yang telah ditandatangani dan diaudit) <i>Net profits as reflected in the audited accounts in respect of the Labuan trading activity. (Attach signed and audited copy of accounts in respect of the Labuan trading activity)</i> | |
|---|--|

.....
 Tandatangan orang yang membuat Penyata/
Signature of person making the Return

Tarikh/Date:

.....
 Jawatan/Designation

Borang 2/Form 2

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 6/Section 6)

NOTIS TAKSIRAN UNTUK SUATU ENTITI LABUAN

NOTICE OF ASSESSMENT FOR A LABUAN ENTITY

LEMBAGA HASIL DALAM NEGERI MALAYSIA/

INLAND REVENUE BOARD OF MALAYSIA

(ALAMAT/ADDRESS).....

.....

TAHUN TAKSIRAN/

YEAR OF ASSESSMENT.....

Kepada/To:

| |
|--|
| |
|--|

No. Fail/
File No.

| |
|--|
| |
|--|

Tarikh/
Date:

| |
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| | |
|--|----|
| Keuntungan yang boleh dikenakan cukai (Keuntungan bersih sebagaimana ditunjukkan dalam akaun teraudit) <i>Chargeable profits (Net profits as reflected in the audited accounts)</i> | RM |
| Cukai dikenakan pada 3% <i>Tax charged at 3%</i> | |
| Tolak : Cukai yang telah dibayar semasa pengemukakan Penyata <i>Less: Tax paid on submission of Return</i> | |
| Cukai bersih *kena dibayar/kena dibayar balik <i>Net tax *payable/refundable</i> | |
| *Potong/Delete | |

Anda dikehendaki membuat bayaran jika ada cukai bersih yang kena dibayar dengan serta-merta atas penyampaian Notis ini. Apa-apa cukai yang kena dibayar balik akan dibuat oleh Ketua Pengarah Hasil Dalam Negeri.

You are required to make payment if there is a net tax payable immediately on service of this Notice. Any tax refundable will be made by the Director General of Inland Revenue.

Ketua Pengarah Hasil Dalam Negeri
Director General of Inland Revenue

Borang 3/Form 3

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 7/Section 7)

No. Fail/File No.

PEMILIHAN OLEH SUATU ENTITI LABUAN

ELECTION BY A LABUAN ENTITY

*Saya/Kami..... No.*KPPN./Pasport.....

bagi pihak.....(nama entiti Labuan) memilih untuk dikenakan cukai di bawah seksyen 7 Akta Cukai Aktiviti Perniagaan Labuan 1990 bagi tahun taksiran 20.....

*I/We.....*NRIC./Passport No.

on behalf of(name of Labuan entity) elect to be charged to tax under section 7 of the Labuan Business Activity Tax Act 1990 for the year of assessment 20.....

.....
Tandatangan orang yang membuat pemilihan/
Signature of person making the election

Tarikh/Date:

.....
Jawatan/Designation

*Potong mana-mana yang tidak berkenaan.
*Delete whichever is not applicable.

Borang 4/Form 4

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 13/Section 13)

NOTIS PERMINTAAN KEPADA SUATU ENTITI LABUAN

NOTICE OF DEMAND TO A LABUAN ENTITY

LEMBAGA HASIL DALAM NEGERI MALAYSIA/

INLAND REVENUE BOARD OF MALAYSIA

(ALAMAT/ADDRESS).....

.....

.....

TAHUN TAKSIRAN/

YEAR OF ASSESSMENT.....

Kepada/To:

| |
|--|
| |
|--|

No. Fail/
File No.

| |
|--|
| |
|--|

Tarikh/
Date:

| |
|--|
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| | |
|--|----|
| Cukai kena dibayar tetapi belum dijelaskan <i>Tax due but has not been paid</i> | RM |
| Kenaikan 10% (Seksyen 13) <i>Increased by 10% (Section 13)</i> | |
| Jumlah cukai yang kena dibayar <i>Total tax due</i> | |

Anda dikehendaki membuat bayaran bagi jumlah cukai yang kena dibayar dengan serta-merta atas penyampaian Notis ini.

You are required to make payment for the total tax due immediately upon service of this Notice.

Ketua Pengarah Hasil Dalam Negeri
Director General of Inland Revenue

Borang 5/Form 5

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen *5/7/8/Section *5/7/8)

AKUAN BERKANUN

STATUTORY DECLARATION

Dalam perkara Akta Cukai
Aktiviti Perniagaan Labuan 1990

Dan

Dalam perkara.....
.....
(Nama entiti Labuan)/

*In the matter of the Labuan
Business Activity Tax Act 1990*

And

*In the matter of.....
.....
(Name of Labuan entity)*

*Saya/Kami.....*No.KPPN./Pasport.....
beralamat.....***(alamat penuh).....
dengan sesungguhnya dan sebenarnya mengakui seperti berikut:

**I/We.....*NRIC./Passport No.
of.....***(full address).....
do solemnly and sincerely declare as follows:*

1. *Saya/Kami ialah *pengarah pemastautin/setiausaha/rakan kongsi/pegawai utama/
pegawai/penyelesai/penerima/pemegang amanah/.....
(yang kemudian daripada ini disebut sebagai "entiti Labuan tersebut") yang mempunyai alamat
berdaftar di.....
jawatan yang mana *saya/kami telah pegang mulai dari.....hari bulan....., 20.....

*1. *I am/We are the *resident director(s)/secretary (secretaries)/partner(s)/principal officer(s)/
officer(s)/liquidator(s)/receiver(s)/trustee(s)/ of
(hereinafter referred to as "the said Labuan entity") having its registered address
at.....
which position *I/we have held since the.....day of, 20.....*

2. *Entiti Labuan tersebut ialah suatu entiti Labuan yang diperbadankan atau didaftarkan di bawah Akta Syarikat Labuan 1990/Akta Yayasan Labuan 2010/Akta Amanah Labuan 1996/ Akta Perkongsian Terhad dan Perkongsian Liabiliti Terhad Labuan 2010/Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010/Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010.***

2. *The said Labuan entity is a Labuan entity incorporated or registered under the Labuan Companies Act 1990/Labuan Foundations Act 2010/Labuan Trusts Act 1996 /Labuan Limited Partnerships and Limited Liability Partnerships Act 2010/Labuan Financial Services and Securities Act 2010/Labuan Islamic Financial Services and Securities Act 2010.***

3. Entiti Labuan tersebut telah, bagi tempoh asas bagi tahun taksiran 20....., menjalankan suatu aktiviti perniagaan Labuan yang adalah aktiviti perdagangan Labuan.

3. The said Labuan entity has, for the basis period for the year of assessment 20....., carried on a Labuan business activity which is a Labuan trading activity.

DAN *SAYA/KAMI MEMBUAT AKUAN INI dengan kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut peruntukan-peruntukan Akta Akuan Berkanun 1960.

AND *I/WE MAKE THE SOLEMN DECLARATION conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act 1960.

Diperbuat dan dengan sebenar-benarnya
diakui oleh yang tersebut namanya di atas
iaitu.....
di.....di Negeri.....
pada..... hari bulan....., 20.....

Subscribed and solemnly declared by the
abovenamed.....
at..... in the State of
this day of....., 20.....

Di hadapan saya/Before me,

.....
(Majistret, Pesuruhjaya Sumpah
atau Notari Awam/
Magistrate, Commissioner for
Oaths or Notary Public)

*Potong mana-mana yang tidak berkenaan.

**Di dalam hal amanah Labuan/amanah Islam Labuan, alamat pemegang amanah hendaklah dinyatakan.

***Sertakan satu salinan perakuan pemerbadanan/pendaftaran yang diperakui benar sekiranya akuan berkanun dikemukakan pada kali pertama.

*Delete whichever is not applicable.

**In the case of a Labuan trust/Labuan Islamic trust, the address of the trustee should be given.

***Attach a certified true copy of the certificate of incorporation/registration if the statutory declaration is submitted for the first time.

Borang 6/Form 6

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 10/*Section 10*)

AKUAN BERKANUN

STATUTORY DECLARATION

Dalam perkara Akta Cukai
Aktiviti Perniagaan Labuan 1990

Dan

Dalam perkara.....
.....
(Nama entiti Labuan)

*In the matter of the Labuan Business
Activity Tax Act 1990*

And

In the matter of
.....
(Name of Labuan entity)

*Saya/Kami.....*No.KPPN./Pasport
beralamat.....**(alamat penuh)
dengan sesungguhnya dan sebenarnya mengakui seperti berikut:

*I/We.....*NRIC./Passport No.
of.....**(full address)
do solemnly and sincerely declare as follows:

1. *Saya/Kami ialah *pengarah pemastautin/setiausaha/rakan kongsi/pegawai utama/
pegawai/penyelesai/penerima/pemegang amanah/
(yang kemudian daripada ini disebut sebagai "entiti Labuan tersebut") yang mempunyai alamat
berdaftar di.....
jawatan yang mana *saya/kami telah pegang mulai dari.....hari bulan, 20.....

1. *I am/We are the *resident director(s)/secretary (secretaries)/partner(s)/principal officer(s)/
officer(s)/liquidator(s)/receiver(s)/trustee(s)/ of
(hereinafter referred to as "the said Labuan entity") having its registered address
at.....
which position *I/we have held since the.....day of, 20.....

2. *Entiti Labuan tersebut ialah suatu entiti Labuan yang diperbadankan atau didaftarkan di bawah Akta Syarikat Labuan 1990/Akta Yayasan Labuan 2010/Akta Amanah Labuan 1996/ Akta Perkongsian Terhad dan Perkongsian Liabiliti Terhad Labuan 2010/Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010/Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010.***

2. *The said Labuan entity is a Labuan entity incorporated or registered under the Labuan Companies Act 1990/Labuan Foundations Act 2010/Labuan Trusts Act 1996 /Labuan Limited Partnerships and Limited Liability Partnerships Act 2010/Labuan Financial Services and Securities Act 2010/Labuan Islamic Financial Services and Securities Act 2010.***

3. Entiti Labuan tersebut telah, bagi tempoh asas bagi tahun taksiran 20....., menjalankan suatu aktiviti perniagaan Labuan yang adalah aktiviti bukan perdagangan Labuan.

3. The said Labuan entity has, for the basis period for the year of assessment 20....., carried on a Labuan business activity which is a Labuan non-trading activity.

DAN *SAYA/KAMI MEMBUAT AKUAN INI dengan kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut peruntukan-peruntukan Akta Akuan Berkanun 1960.

AND *I/WE MAKE THE SOLEMN DECLARATION conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act 1960.

Diperbuat dan dengan sebenar-benarnya
diakui oleh yang tersebut namanya di
atas iaitu.....
di.....di Negeri.....
..... pada
hari bulan....., 20.....

Subscribed and solemnly declared by the
abovenamed.....
at.....in the State of.....
this.....day of....., 20.....

Di hadapan saya/*Before me,*

.....
(Majistret, Pesuruhjaya Sumpah
atau Notari Awam/
*Magistrate, Commissioner for
Oaths or Notary Public*)

*Potong mana-mana yang tidak berkenaan.

**Di dalam hal amanah Labuan/amanah Islam Labuan, alamat pemegang amanah hendaklah dinyatakan.

***Sertakan satu salinan perakuan pemerbadanan/pendaftaran yang diperakui benar sekiranya akuan berkanun dikemukakan pada kali pertama.

**Delete whichever is not applicable.*

***In the case of a Labuan trust/Labuan Islamic trust, the address of the trustee should be given.*

****Attach a certified true copy of the certificate of incorporation/registration if the statutory declaration is submitted for the first time.*

Borang 7/Form 7

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

No. Fail/*File No.*

Borang Pengiriman-Bayaran cukai bagi tahun taksiran 20.....
Remittance Form-Payment of tax for the year of assessment 20.....

Untuk mematuhi seksyen 11 Akta Cukai Aktiviti Perniagaan Labuan 1990,
In compliance with section 11 of the Labuan Business Activity Tax Act 1990,

*saya/kami dengan ini meremitkan *cek/draf bernombor.....
**I/We remit herewith a *cheque/draft numbered*

bernilai RM..... (Ringgit:.....)
for RM.....(Ringgit:.....)

Nama dan alamat entiti Labuan:
Name and address of Labuan entity:

.....
.....
.....

.....
Tandatangan/Signature

Tarikh/*Date:*

.....
Jawatan/Designation

*Potong mana-mana yang tidak berkenaan.
**Delete whichever is not applicable.*

BORANG 8/FORM 8

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 3A/Section 3A)

No. Fail/File No.

PEMILIHAN OLEH SUATU ENTITI LABUAN

ELECTION BY A LABUAN ENTITY

*Saya/Kami
*I/We

(Pegawai yang bertanggungjawab dengan pematuhan/Officer responsible for compliance)

*No. KPPN./No. Pasport
*NRIC. No./ Passport No.

bagi pihak
on behalf of

(Nama entiti Labuan/Name of Labuan entity)

membuat suatu pemilihan yang tidak boleh dibatalkan bahawa apa-apa keuntungan bagi
** tempoh asas bagi tahun taksiran dan tempoh-tempoh asas yang
berikutnya dikenakan cukai mengikut

Akta Cukai Pendapatan 1967 [Akta 53].

make an irrevocable election that any profit for the ** basis period for the year of assessment
 and subsequent basis period to be charged to tax in accordance with the
Income Tax Act 1967 [Act 53].

Tandatangan pegawai yang bertanggungjawab
dengan pematuhan

Signature of officer responsible for compliance

Tarikh/Date

Jawatan/Designation

* Potong mana-mana yang tidak berkenaan/ * Delete whichever is not applicable.

**Tempoh asas bagi suatu tahun taksiran mengikut seksyen 2 Akta Cukai Aktiviti Perniagaan Labuan 1990
(berdasarkan tahun sebelum).

**Basis period in relation to a year of assessment in accordance with section 2 of the Labuan Business
Activity Tax Act 1990 (preceding year basis).

Borang 9/Form 9

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 17B/Section 17B)

**PERMOHONAN BAGI KETETAPAN AWAL
APPLICATION FOR ADVANCE RULING**

..... (Nama entiti Labuan/Name of Labuan entity)

Kepada
Ketua Pengarah
Lembaga Hasil Dalam Negeri Malaysia

To
Director General
Inland Revenue Board of Malaysia

No. Permohonan/Application No.:.....

Pemohon yang namanya tersebut di atas memohon untuk suatu ketetapan awal berdasarkan perkara-perkara berikut/The abovenamed applicant seeks an advance ruling based on the following details:

| | | |
|----|---|--|
| 1. | Butir-butir pemohon/ <i>Details of applicant</i> Nama entiti Labuan/ <i>Name of Labuan Entity:</i> Alamat Berdaftar/ <i>Registered Address:</i> No. Telefon/ <i>Telephone No.:</i> | |
| 2. | Status pemohon/Jenis perniagaan (contoh (pemastautin/asing dll)/ <i>Status of applicant /Nature of business (e.g resident/foreign etc)</i> | |
| 3. | Nombor pemerbadanan atau pendaftaran/ <i>Incorporation or registration number</i> | |

| | | |
|----|--|----------|
| 4. | Nombor rujukan cukai pendapatan/ <i>Income tax reference number</i> | |
| 5. | Isu/Persoalan undang-undang atau fakta yang dikehendaki ketetapan awal/ <i>Issue(s)/Question(s) of law or fact on which advance ruling required</i> | 1. 2. |
| 6. | Pernyataan fakta yang mempunyai kaitan ke atas isu/ persoalan yang ditimbulkan/ <i>Statement of fact having bearing on the issue(s)/question(s) raised</i> | |
| 7. | Pernyataan mengandungi tafsiran undang-undang dan/atau fakta oleh pemohon, mengikut mana-mana yang berkenaan, berhubung dengan isu/soalan dinyatakan (contoh pendapat dan pengemukaan pemohon berhubung isu berkenaan dengan ketetapan awal/ <i>Statement of the applicant's interpretation of law and/or fact, as the case may be, relating to the aforesaid issue(s)/question(s) (e.g. applicant's opinion and submissions on issues upon which the advance ruling is sought)</i> | |
| 8. | Sama ada ketetapan awal dipohon belum diputuskan oleh Lembaga Hasil Dalam Negeri Malaysia atau mana-mana mahkamah? Jika ya, sila perincikan/ <i>Whether the advance ruling</i> | |

| | | |
|-----|--|--|
| | <i>sought is pending before the Inland Revenue Board of Malaysia or any court of law? If so, please provide details</i> | |
| 9. | Sama ada perkara yang sama yang telah ditimbulkan oleh pemohon berkaitan isu/soalan telah diputuskan oleh Lembaga Hasil Dalam Negeri Malaysia atau mana-mana mahkamah? <i>Whether a similar matter as raised by the applicant in the issue(s)/question(s) has already been decided by the Inland Revenue Board of Malaysia or any court of law?</i> | |
| 10. | Senarai dokumen/pernyataan dilampirkan (lampirkan senarai dalam helaian berasingan, jika perlu) <i>List of documents/statement attached (attach the list in a separate sheet, if necessary)</i> | |

Tarikh/Date:.....

.....
Jawatan/Designation

PENGESAHAN/VERIFICATION

1. *Saya/Kami ialah *pengarah pemastautin/setiausaha/rakan kongsi/pegawai utama/pegawai/penyelesai/penerima/pemegang amanah/..... membuat akuan secara bersumpah bahawa adalah di bawah pengetahuan dan kepercayaan saya/kami apa-apa yang dinyatakan di atas dan di lampiran termasuk dokumen adalah betul. *Saya/Kami membuat permohonan ini atas kapasiti *saya/kami sebagai(jawatan) bahawa *saya/kami layak untuk membuat dan mengesahkan permohonan ini.

1. *I am/We are the *resident director(s)/secretary (secretaries)/partner(s)/principal officer(s)/officer(s)/liquidator(s)/receiver(s)/trustee(s) of..... do hereby solemnly declare that to the best of *my/our knowledge and belief what is stated above and in the annexure(s), including the documents are correct. *I am/We are making this application in *my/our capacity as.....(designation) that *I am/We are competent to make and verify this application.

2. *Saya/Kami juga mengaku bahawa soalan/isu di mana ketetapan awal dipohon tidak tertangguh dalam kes *saya/kami di hadapan Lembaga Hasil Dalam Negeri Malaysia atau mana-mana mahkamah.

2. **I/We also declare that the question(s)/issue(s) on which the advance ruling is sought is/are not pending in *my/our case before the Inland Revenue Board of Malaysia or any court.*

Disahkan padahari bulan.....20.....di...../
Verified this.....day of.....20.....at.....

.....
Jawatan/Designation

*Potong mana-mana yang tidak berkenaan.
**Delete whichever is not applicable.*

LAMPIRAN I/ANNEXURE I

Pernyataan ke atas fakta yang relevan yang mempunyai kesan ke atas isu/persoalan seperti dikehendaki ketetapan awal/
Statement of the relevant facts having a bearing on the issue(s)/question(s) on which the advance ruling is required

Tempat/Place:
Tarikh/Date:

.....
Jawatan/Designation

LAMPIRAN II/ ANNEXURE II

Pernyataan tafsiran undang-undang dan/atau fakta oleh pemohon, mengikut mana-mana yang berkenaan, berkenaan dengan isu/persoalan seperti dikehendaki oleh ketetapan awal/
Statement of the applicant's interpretation of law and/or facts, as the case may be, in respect of the issue(s)/question(s) on which the advance ruling is required

Tempat/Place:
Tarikh/Date:

.....
Jawatan/Designation

*Potong mana-mana yang tidak berkenaan.
**Delete whichever is not applicable.*