

LHDNM GUIDELINES

TAX CLEARANCE LETTER (SPC) APPLICATION PROCEDURE FOR COMPANIES

1. Place For Submitting Application

A company applying for a tax clearance letter (SPC) must submit the application to Lembaga Hasil Dalam Negeri Malaysia (LHDNM), Jabatan Cukai Korporat, Kompleks Bangunan Kerajaan, Jalan Duta, Kuala Lumpur or Unit Syarikat of the LHDNM branch handling the relevant file.

2. Prerequisite For Application

2.1 Submission Of Income Tax Return Form (BNCP)

- 2.1.1 The applicant company must have already submitted Form C and Form R (including Form R31, if applicable) up to the current year of assessment.
- 2.1.2 Where Form C and Form R for the current year of assessment has not yet been made available by LHDNM, the BNCP for the immediately preceding year of assessment may be used with some modifications.

Example:

- If the BNCP for Year of Assessment 2010 is still not available, the company is required to use the BNCP for Year of Assessment 2009.
- ii. If the BNCP for Year Assessment 2009 is used, cancel "2009" and replace it with "2010"; and
- iii. Write the word "SPC" above the word "Tahun Taksiran" on the first page of the BNCP.

2.2 Submission of Related Documents

Other than Form C and Form R, a complete application for SPC must be accompanied by the following documents:-

2.2.1 Member's Voluntary Winding Up

During SPC Application:				
i.	Form 66	-	Declaration of Solvency	
ii.	Form 11	-	Notice of Resolution	
iii.	Form 71	-	Notice of Appointment and Location of Liquidator	
iv.	Form 75	-	Liquidator's Account of Receipt & Payments & a Statement of the Position in the Winding Up	
After SPC:				
Form 69 - Return by liquidators relating to final meeting & Minutes of the final meeting				

2.2.2 Creditor's Winding Up

During SPC Application:				
i.	Form 65A	•	ue Business, and that Company and its	
ii.	Form 11	Notice of Resolution		
iii.	Form 72	Notice of Appointm Liquidator	ent and Location of	
iv.	Form 75	Liquidator's Accou Payments & a Stater the Winding Up	nt of Receipt & ment of the Position in	
After SPC:				
Form 69 -		eturn by liquidators re Minutes of the final me		

2.2.3 Striking Off of Dormant Company

Form CP7	-	Notice To Call For Information Under Section 81 Of The Income Tax Act 1967 – Statement
		For Striking Off Dormant Company (refer to
		Appendix 1)

- 3. SPC will only be issued after the receipt of a complete application and full settlement of tax liability, including outstanding employees' monthly deduction.
- 4. Any problem encountered in the issuance of SPC can be referred to the branch Public Relations Officer. The name list of Public Relations Officers is available at the LHDNM website,

INLAND REVENUE BOARD OF MALAYSIA

15 September 2009





LEMBAGA HASIL DALAM NEGERI MALAYSIA NOTICE TO CALL FOR INFORMATION UNDER SECTION 81 OF THE INCOME TAX ACT 1967

(STATEMENT FOR STRIKING OFF DORMANT COMPANY)

Name of		
Company		
		(full name of company in block letters)
Tax Reference		
No.		
Employer's No.		Company Registration No.
		- Troglesiation No.
I,		
		(full name of Company Director in block letters)
Identity Card No.	/ Passport No.	/ Police No. / Army No. *
(* Delete whichever is i	not relevant)	
Tax Reference No	0.	
Address	ı	
Address		
	Postcode	Town
	State	
		ng statements are true, complete and correct regarding the affairs of the above-mentioned Income Tax Act 1967:-
• •		ve-mentioned company;
(* Delete whiche	ever is not relevant)	on any business since its incorporation / ceased operations since * (day/month/year);
(c) This compar	ny has no intent	ion to commence any business / carry on any operation in future;
	- /4b	reviously been in operation:
(i) This con	npany did not r	eceive any chargeable income since (day/month/year);
		all monthly deductions to the Director General of Inland Revenue in accordance with the action From Remuneration) 1994; and
		y can be examined at the following location:
(5) 1110 1000 40		y can be examined at the renewing recallent
	Postcode	
	State	Town
		ove statements are true and correct. If the information furnished is untrue and incorrect,
		13(1)(b) of the Income Tax Act 1967 shall be instituted and a fine of not less than RM1,000 all be imposed. I am also aware that failure to furnish this notice is an offence and if found
guilty of the offe	ence, I shall be	liable to a fine of not less than two hundred ringgit (RM200.00) and not more than two
thousand ringgit		or to imprisonment for a term not exceeding six (6) months or to both under subsection
.20(1) Of the 3all		
Date		Company Director's Signature Company Seal