

TECHNICAL

Direct Taxation

OPERATIONAL GUIDELINES NO. 3/2016

Application for Tax Clearance Letter (Sijil Penyelesaian Cukai) for companies, limited liability partnerships and Labuan entities (Labuan companies and Labuan limited liability partnerships)

The Inland Revenue Board of Malaysia (LHDNM) has issued [Operational Guidelines No.3/2016](#) dated 31 July 2016. The guidelines explain the application procedure for a tax clearance letter (SPC) for a company, a limited liability partnership (LLP) and a Labuan entity [Labuan company (LCo.) and a Labuan limited liability partnership (LLLLP)]

The procedure and documents to be submitted are summarized below:

1. Application by a company

An application for a SPC is made by submitting a letter of application which must be accompanied by the following:		
1. Income Tax Return Forms up to the latest year of assessment (YA)	If the Form e-C (for electronic filing) for the latest YA is not made available yet from the LHDNM, then a Form C (For SPC Purpose Only) should be obtained from any branch of the LHDNM and this should be completed and submitted together with the application letter to the LHDNM Branch which deals with the income tax file of the applicant.	
2. Documents as set out below:	Form	
A. Voluntary winding up by Members	66	<i>Declaration of Solvency</i>
	11	<i>Notice of Resolution</i>
	71	<i>Notice of Appointment And Situation Of Office Of Liquidator (Members' Voluntary Winding Up)</i>
	75	<i>Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up</i>
B. Voluntary Winding up by Creditors	65A	<i>Statutory Declaration Of Inability Of Company To Continue Business, And That Meetings Of The Company And Its Creditors Have Been Summoned</i>
	11	<i>Notice Of Resolution</i>
	72	<i>Notice Of Appointment And Situation Of Office Of Liquidator (Creditors' Voluntary Winding Up)</i>

	75	<i>Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up</i>
C. Winding up by Court Order		<i>Receiving Order or Winding Up Order</i>
	61	<i>Statement Of Affairs</i>
	70	<i>Notice Of Appointment And Situation Of Office Of Liquidator (Winding Up By Court)</i>
	75	<i>Liquidator's Account Of Receipt And Payments And Statement Of The Position In The Winding Up</i>
D. Striking off name of company		<i>Notice under Section 308, Companies Act 1965</i>
E. Cessation of business (Foreign Company)	90	<i>Notice By Foreign Company Of Cessation Of Business</i>
F. Striking off dormant company	CP7 (LAMPIRAN I)	

2. Application by LLP

The following are documents that must be submitted:	
1. Income Tax Return Forms up to the latest year of assessment (YA)	If the Form PT for the latest YA is not available yet from the LHDNM, Form PT for the immediately preceding YA can be used with certain modifications. (For example, if Form PT for YA 2017 is not yet available, use Form PT for YA 2016, delete "2016" and replace with "2017", then write "SPC" above "Year of Assessment" on the first page.) The completed form should be submitted to the LHDNM Branch which deals with the income tax file of the applicant.
2. Application form and other documents set out below:	Form
A. Voluntary Winding up by Members	<i>Tax Clearance Letter application form (APPENDIX 2)</i>
B. Winding up by Court Order	i. <i>Tax Clearance Letter application form (APPENDIX 2)</i> ii. <i>Receiving Order or Winding Up Order</i>
C. Striking off name of LLP	i. <i>Tax Clearance Letter application form (APPENDIX 2)</i> ii. <i>Notice of striking off LLP name under Section 51 of LLP Act 2012</i>

3. Application by Labuan entities (LCo. and LLLP)

The application is made by submitting a letter of application accompanied by the following:		
1. Income Tax Return Forms up to the latest year of assessment (YA)	The completed form should be submitted to the Labuan Entities Unit, Labuan Branch.	
2. Documents as set out below:	Form	
A. Voluntary Winding up by Members	9	<i>Notice Of Dissolution [Labuan Limited Partnerships And Labuan Limited Liability Partnerships Act 2010]</i>
	or	
	11	<i>Notice Of Resolution [Companies Act 1965]</i>
	or	
	12	<i>Notice Of Resolution [Labuan Companies Act 1990]</i>
	66	<i>Declaration Of Solvency [Companies Act 1965]</i>
	or	
	71	<i>Notice Of Appointment And Situation Of Office Of Liquidator (Members Voluntary Winding Up) [Companies Act 1965]</i>
B. Dissolution By Declaration	<i>Copy of notification on cessation of business operations published in the newspaper</i>	
	43	<i>Declaration Of Dissolution Of A Labuan Company [Labuan Companies Act 1990]</i>
C. Voluntary Winding up by Creditors	11	<i>Notice Of Resolution [Companies Act 1965];</i>
	or	
	12	<i>Notice Of Resolution [Labuan Companies Act 1990];</i>
	72	<i>Notice Of Appointment And Situation Of Office Of Liquidator (Creditors' Voluntary Winding Up) (Companies Act 1965)</i>
	75	<i>Liquidator's Account Of Receipts And Payments And Statement Of The Position In The Winding Up [Companies Act 1965];</i>
D. Winding up by Court	<i>Receiving Order or Winding Up Order</i>	

Order	61	<i>Statement of Affairs</i>
	62	<i>Affidavit Verifying Statement Of Affairs</i>
	70	<i>Notice Of Appointment And Situation Of Office Of Liquidator (Winding Up By The Court)</i>
	75	<i>Liquidator's Account Of Receipts And Payments And Statement Of The Position In The Winding Up [Companies Act 1965]</i>
E. Striking off name of company	<i>Notice under Section 151, Labuan Companies Act 1990 from the Labuan Financial Services Authority (Labuan FSA)</i>	
F. Transfer of Company from Labuan	<i>Notice under Section 133, Labuan Companies Act 1990 from the Labuan Financial Services Authority (Labuan FSA)</i>	
G. Cessation of business in Labuan (Foreign Company)	37	<i>Notice By A Foreign Company Of Cessation Of Business [Section 126, Labuan Companies Act 1990]</i>
H. Dissolution of Labuan Limited Liability Partnership	21	<i>Declaration of Dissolution of a Labuan Limited Liability Partnership [Labuan Limited Partnerships And Labuan Limited Liability Partnerships Act 2010]</i>

Applications for SPC are to be submitted to the relevant branches of LHDNM as follows:

SPC applications for:	Submit to:
Companies and LLP	Branch which handles the income tax file of the company or LLP
Labuan entities	Labuan Entities Unit, Labuan Branch

Appendices 1 and 2 show the following LHDNM Forms:

1. APPENDIX 1 – Form CP7 [Pin. 1/2016]
Notice To Call For Information Under Section 81 Of The Income Tax Act 1967 (Statement To Strike Off Defunct Company)
2. APPENDIX 2 – Form CP 7 (PT) [2016]
Application Form For Tax Clearance Letter For The Purpose Of Winding Up Of Limited Liability Partnership

Members may read the Operational Guidelines in full at the websites of the [Institute](#) and the [LHDNM](#).

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