



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:

- i. 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 - Statutory Declaration of Inability of Company to Continue Business, and that Meetings of the Company and its Creditors have been summoned
ii.	Form 11 - Notice of Resolution
iii.	Form 72 - 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

2.2.3 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)
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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			
	<i>(full name of company in block letters)</i>		
Tax Reference No.			
Employer's No.		Company Registration No.	

I,

(full name of Company Director in block letters)

Identity Card No. / Passport No. / Police No. / Army No. *
(Delete whichever is not relevant)*

Tax Reference No.

Address

Postcode		Town	
State			

hereby declare that the following statements are true, complete and correct regarding the affairs of the above-mentioned company as required under the Income Tax Act 1967:-

- (a) I am the Director of the above-mentioned company;
- (b) This company *did not carry on any business since its incorporation / ceased operations since* *

 ;
(Delete whichever is not relevant)* *(day/month/year)*
- (c) This company has no intention to commence any business / carry on any operation in future;
- (d) For a company which has previously been in operation:
 - (i) This company did not receive any chargeable income since

 ;
(day/month/year)
 - (ii) This company has paid all monthly deductions to the Director General of Inland Revenue in accordance with the Income Tax Rules (Deduction From Remuneration) 1994; and
- (e) The records of this company can be examined at the following location:

Postcode		Town	
State			

With this, I confirm that the above statements are true and correct. If the information furnished is untrue and incorrect, prosecution under paragraph 113(1)(b) of the Income Tax Act 1967 shall be instituted and a fine of not less than RM1,000 and not more than RM10,000 shall be imposed. I am also aware that failure to furnish this notice is an offence and if found guilty of the offence, I shall be liable to a fine of not less than two hundred ringgit (RM200.00) and not more than two thousand ringgit (RM2,000.00) or to imprisonment for a term not exceeding six (6) months or to both under subsection 120(1) of the same Act.

Date	Company Director's Signature	Company Seal