



(Sila baca nota di muka sebelah sebelum mengisi borang ini)
(Please read the notes overleaf before completing this form)

LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

Seksyen 109B Akta Cukai Pendapatan, 1967
Section 109B Income Tax Act, 1967

BAYARAN CUKAI PEGANGAN
BERNILAI KECIL
SMALL VALUE WITHHOLDING
TAX PAYMENTS

AKAUN POTONGAN-POTONGAN DARIPADA PENDAPATAN KELAS KHAS DI BAWAH SEKSYEN 4A AKTA CUKAI PENDAPATAN 1967
ACCOUNT OF DEDUCTIONS FROM SPECIAL CLASSES OF INCOME IN ACCORDANCE WITH SECTION 4A INCOME TAX ACT 1967

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER					
1. No. Rujukan (No. Pendaftaran Syarikat/Perniagaan atau No. Kad Pengenalan bagi individu) Reference No. (Registration No. of Company/ Business or Identity Card No. for individual)					
2. No. Cukai Pendapatan * (sila lengkapkan) Income Tax No.* (please complete)					
3. Nama Pembayar Name of Payer					
4. Alamat Pos Postal Address					
B. BUTIR-BUTIR MENGENAI ORANG YANG TELAH DIBAYAR / DIKREDITKAN PENDAPATAN KELAS KHAS PARTICULARS OF PERSON TO WHOM THE SPECIAL CLASSES OF INCOME HAD BEEN PAID/CREDITED					
5. No. Rujukan (No. Pasport/No. Pendaftaran Sykt./Perniagaan) Reference No.(Passport No./Registration No. of Company/ Business)					
6. No. Cukai Pendapatan Malaysia (jika ada) Malaysian Income Tax No. (if any)					
7. Nama Penuh Penerima Full Name of Payee					
8. Alamat Address					
9. Negara Asing Foreign Country					
C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS					
10. Kategori bayaran Category of payments	11. Tempoh di mana bayaran dibayar/ dikredit Period for which the said payment was paid/credited	12. Tarikh bayaran telah dibayar /dikreditkan Date the payment was paid /credited <small>(sila isi tarikh 31 Mei atau 30 November sahaja) (please fill in the date 31st of May or 30th of November only)</small>	13. Amaun bayaran kasar (sertakan salinan invois) Amount of gross payment (attach copy of invoice)	14. Amaun potongan dibawah seksyen 109B (Kadar 10%) Amount of deduction under section 109B (rate 10%)	15. Amaun bersih dibayar/ dikreditkan (sertakan salinan dokumen) Net amount paid /credited (attach copy of document)
Perkhidmatan Services			RM	RM	RM
Teknikal/Technical			RM	RM	RM
Harta alih Moveable property			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun bayaran golongan pendapatan kelas khas yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan subseksyen 109B(1) bersama dengan bukti tentang tarikh pembayaran telah dibuat/dikreditkan.

I, on my own behalf/on behalf of the above mentioned payer have made deductions from the above-mentioned amounts of special classes of income and render this account in accordance with the provision of subsection 109B(1) together with documentary evidence of the date payment was paid/credited.

Saya sertakan bersama-sama ini wang tunai/cek No:.....
I enclose herewith cash/cheque No.

Amaun : RM.....
Amount

.....
Cop Rasmi Syarikat/ Company's Official Seal

Nama:
Name

Tarikh/Date:.....

Jawatan:
Designation

No. Telefon:
Tel. No:

Tandatangan:
Signature

Kegunaan Pejabat/ Office Use

Kategori Category	Kod Bayaran Payment Code
Perkhidmatan/Services	193
Teknikal/Technical	194
Harta Alih/Moveable Property	195

Nota:

1. Borang ini hanya terpakai untuk bayaran cukai pegangan bernilai kecil bagi pendapatan kelas khas di bawah seksyen 4A Akta Cukai Pendapatan 1967.
2. Syarat-syarat kelayakan penangguhan bayaran cukai pegangan bernilai kecil adalah seperti berikut:
 - a. Amaun bayaran cukai pegangan tidak melebihi RM500.00 bagi satu transaksi bayaran; dan
 - b. Transaksi bayaran amaun kecil berlaku lebih sekali dalam tempoh 6 bulan berkenaan.
3. Tempoh bayaran yang dibenarkan adalah seperti berikut:
 - a. Pada atau sebelum 30 Jun bagi transaksi bayaran antara 1 Disember tahun sebelum hingga 31 Mei tahun semasa; dan
 - b. Pada atau sebelum 31 Disember bagi transaksi bayaran antara 1 Jun hingga 30 November tahun semasa.
4. Ruangan C12 tarikh bayaran telah dibayar/dikreditkan perlu dipilih sama ada 31 Mei atau 30 November mengikut tempoh transaksi yang terlibat. Sila isi tahun yang berkenaan.
Contoh: Transaksi bayaran 1 Jun 2022 hingga 30 November 2022, ruangan C12 perlu diisi tarikh 30 November 2022.

Note:

1. *This form only applies to small value withholding tax payments on special classes of income in accordance with section 4A Income Tax Act 1967.*
2. *The eligibility conditions for the deferment of small value withholding tax payments are as follows:*
 - a. *The amount of withholding tax payment does not exceed RM500.00 per payment transaction; and*
 - b. *A small amount payment transaction occurs more than once in the particular period of 6 months.*
3. *Allowed payment periods are as follows:*
 - a. *On or before 30th of June for payment transactions between 1st of December of the previous year to 31st of May of the current year; and*
 - b. *On or before 31st of December for payment transactions between 1st of June and 30th of November of the current year.*
4. *Column C12 date the payment was paid/credited must be selected either 31st of May or 30th of November according to the period of the transaction involved. Please fill in the relevant year.*
Example: If the payment transaction is on 1st of June 2022 to 30th of November 2022, the date of 30th of November 2022 must be filled in column C12.

Borang CP37DS mesti **diisi dengan lengkap**.

Cek-cek yang dibayar oleh bank-bank di luar Malaysia tidak akan diterima. Cek-cek hendaklah dipalang dan dibayar kepada **KETUA PENGARAH HASIL DALAM NEGERI**. Bayaran hanya boleh dibuat melalui pos atau di kaunter bayaran seperti dinyatakan di bawah. Cukai Pegangan **tidak boleh dibayar di bank**.

Bahagian A* Jika pembayar belum ada Nombor Cukai Pendapatan, pendaftaran boleh dilakukan di cawangan berdekatan atau melalui e-Daftar di laman web www.hasil.gov.my.

Bahagian B Gunakan Borang CP37DS dan cek berasingan bagi setiap orang yang tidak bemastautin yang kepadanya perkhidmatan/teknikal/harta alih telah dibayar/dikreditkan.

Bahagian C Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut subseksyen 109B(2), Akta Cukai Pendapatan, 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147 dan cek berasingan.

Form CP37DS must **be duly completed**.

*Cheques drawn on banks outside Malaysia are not acceptable. Cheques should be crossed and made payable to the **DIRECTOR GENERAL OF INLAND REVENUE**. Payment can be made only by post or at the payment counters as stated below.*
Payment cannot be made at the bank.

Section A* *If the payer does not have an Income Tax Number, registration can be done at the nearest branch or by e-Daftar on the website www.hasil.gov.my.*

Section B *Use a separate Form CP37DS and cheque for each non-resident person to whom services/technical/moveable property was paid/credited.*

Section C *If any part of the tax payable is not paid within one month after paying or crediting the payment, the tax will be increased, without further notice, by a sum equal to ten percent of the amount which he fails to pay in accordance with subsection 109B(2) of the Income Tax Act 1967. Payment of increase of tax, if any, should be paid separately using Form CP147 and separate cheque.*

	Alamat Pos / Postal Address	Kaunter Bayaran / Payment Counter
SEMENANJUNG MALAYSIA PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Pusat Bayaran Kuala Lumpur, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Tuanku Abdul Halim Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Pejabat Kerajaan Jalan Tuanku Abdul Halim Kuala Lumpur
SABAH & WP LABUAN	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Pusat Bayaran Kota Kinabalu Menara Hasil, Jalan Tunku Abdul Rahman, 88600 Kota Kinabalu Sabah	Tingkat Bawah, Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Pusat Bayaran Kuching, Unit Operasi Kutipan Cukai, Aras 1, Wisma Hasil, No. 1, Jalan Padungan, 93100 Kuching Sarawak	Aras 1, Wisma Hasil No.1, Jalan Padungan, Kuching