



(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 109G Akta Cukai Pendapatan, 1967
Section 109G Income Tax Act, 1967

AKAUN POTONGAN-POTONGAN DARIPADA PENGELUARAN DARIPADA DANA DI BAWAH SKIM ANUITI TERTANGGUH
ATAU SKIM PERSARAAN SWASTA
ACCOUNT OF DEDUCTIONS FROM WITHDRAWAL FROM A FUND UNDER A DEFERRED ANNUITY SCHEME
OR A PRIVATE RETIREMENT SCHEME

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER			
1. No. Rujukan (No. Pendaftaran Syarikat/Perniagaan) Reference No. (Registration No. of Company/Business)			
2. No. Pengenalan Cukai * (sila lengkapkan) Tax Identification No.(TIN). * (please complete)			
3. Nama Penuh Pembayar Full Name of Payer			
4. Alamat Surat-Menyurat Correspondence Address			
B. BUTIR-BUTIR MENGENAI ORANG YANG TELAH DIBAYAR/BAYARAN DI BAWAH SEKSYEN 109G PARTICULARS OF PERSON TO WHOM PAYMENT IS MADE UNDER SECTION 109G			
5. No. Rujukan (No. Kad Pengenalan bagi individu) Reference No.(Identity Card No. for individual)			
6. No. Pengenalan Cukai Malaysia (jika ada) Malaysian Tax Identification No. (if any)			
7. Nama Penuh Penerima Full Name of Payee			
8. Alamat Surat-Menyurat Correspondence Address			
C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS			
9. Tarikh bayaran telah dibayar Date the payment is paid	10. Amaun bayaran kasar (sertakan salinan invois/penyata) Amount of gross payment (attach copy of invoice/statement)	11. Amaun potongan dibawah seksyen 109G (kadar 8%) Amount of deduction under section 109G (rate of 8%)	12. Amaun bersih dibayar (sertakan salinan dokumen) Net amount paid (attach copy of document)
	RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan dinyatakan di atas menurut peruntukan subseksyen 109G(1) bersama dengan bukti tentang tarikh pembayaran telah dibuat.

I, on my own behalf/on behalf of the above mentioned payer have made deductions from the above-mentioned amount of income pursuant to subsection 109G(1) together with documentary evidence of the date payment is paid.

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

Kegunaan Pejabat/Office Use

Kod Bayaran Payment Code
355

Nama :
Name
Jawatan :
Designation
No. Telefon :
Tel. No
Tandatangan :
Signature
Tarikh :
Date

Section 109G Income Tax Act 1967 states:

“(1) Where a person (in this section referred to as “the payer”) makes payment to an individual (in this section referred to as “the recipient”) in relation to a withdrawal from a deferred annuity or a private retirement scheme before reaching the age of fifty-five (other than by reason of permanent total disablement, serious disease, mental disability, death or permanently leaving Malaysia) from a fund administered by that payer under a deferred annuity scheme or a private retirement scheme, the payer shall upon paying the amount, deduct from that amount, tax at a rate applicable to such payment, and (whether or not tax is so deducted) shall within one month after paying the amount render an account and pay the amount of that tax to the Director General:

Provided that the Director General may under special circumstances allow extension of time for the amount of tax deducted to be paid over.

(2) Where the payer fails to pay any amount due from him under subsection (1), the amount which he fails to pay shall be increased by a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General.”

Nota/Notes:

Borang CP37G mesti **diisi dengan lengkap**. *Form CP37G must be duly completed.*

Bahagian A* Section A*	Jika pembayar belum ada Nombor Pengenalan Cukai, pendaftaran boleh dilakukan di LHDNM berdekatan atau melalui e-Daftar di laman web www.hasil.gov.my . <i>If the payer does not have a Tax Identification Number, registration can be done at the nearest LHDNM or by e-Daftar on the website www.hasil.gov.my.</i>
Bahagian B Section B	Gunakan Borang CP37G untuk setiap orang yang bayaran telah dibayar kepadanya. <i>Use separate Form CP37G for each person to whom payment was paid.</i>
Bahagian C Section 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 109G(2), Akta Cukai Pendapatan 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147. <i>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 109G(2) of the Income Tax Act 1967. Payment of increase of tax, if any, should be paid separately using Form CP147.</i>

Bayaran boleh dibuat dengan menggunakan Nombor Bil atau Nombor Pengenalan Cukai:
Payment can be made using the Bill Number or Tax Identification Number:

Rujukan Bayaran Payment Reference	Medium Bayaran Mode Of Payment	Saluran Bayaran Payment Channels
Nombor Bil (melalui e-WHT) <i>Bill Number (via e-WHT)</i>	Tunai <i>Cash</i>	<ul style="list-style-type: none">• Kaunter Bank Terpilih/<i>Selected Bank Counter</i>• Mesin Deposit Tunai Bank Terpilih/<i>Selected Cash Deposit Machines</i>
	Dalam Talian <i>online</i>	<ul style="list-style-type: none">• Mesin Juruwang Automatik (ATM) Bank Terpilih <i>Selected Bank Automated Teller Machines.</i>• FPX (ByrHASiL)• Perbankan Internet Bank Terpilih/<i>Selected Bank Internet Banking</i>
Nombor Pengenalan Cukai (Menggunakan Nombor Virtual Akaun (VA) janaan daripada Sistem e-TT). <i>Tax Identification No (TIN) (using the Virtual Account Number (VA) generated from the e-TT System)</i>	Pindahan Telegrafik, Pindahan Dana Elektronik dan Pindahan Giro Antara Bank. <i>Telegraphic Transfer, Electronic Fund Transfer and Interbank Giro Transfer.</i>	<ul style="list-style-type: none">• Kaunter Bank Terpilih/<i>Selected Bank Counter</i>• Perbankan Internet Bank Terpilih/<i>Selected Bank Internet Banking</i>

Pembayar cukai adalah digalakkan untuk mengemukakan borang dan bayaran cukai pegangan di e-WHT melalui Portal MyTax di <https://mytax.hasil.gov.my/>.

Taxpayers are encouraged to submit forms and withholding tax payments in e-WHT through MyTax Portal at <https://mytax.hasil.gov.my/>.