



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

BAYARAN CUKAI PEGANGAN
BERNILAI KECIL
SMALL VALUE WITHHOLDING
TAX PAYMENTS

AKAUN POTONGAN-POTONGAN DARIPADA BAYARAN ROYALTI DAN FAEDAH KEPADA ORANG YANG TIDAK BERMASTAUTIN
ACCOUNT OF DEDUCTION FROM ROYALTY AND INTEREST TO A NON- RESIDENT PERSON

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. 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/DIKREDITKAN FAEDAH/ROYALTI PARTICULARS OF PERSON TO WHOM INTEREST/ROYALTY HAD BEEN PAID/CREDITED					
5. No. Rujukan (No. Passport/No. Pendaftaran Sykt./Perniagaan) Reference No. (Passport No./Registration No. of Company/Business)					
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					
9. Negara Asing Foreign Country					
C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS					
10. Kategori Bayaran Category of Payment	11. Tempoh diliputi oleh bayaran royalti/faedah Period for which royalty/Interest paid/credited	12. Tarikh bayaran royalti/faedah telah dibayar/dikreditkan Date royalty/interest 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 kasar (sertakan salinan invoice) Gross amount (attach copy of invoice)	14. Amaun potongan Amount of deduction	15. Amaun bersih dibayar/dikreditkan (sertakan salinan dokumen) Net amount paid/credited (attach copy of document)
Royalti/Royalty Kadar/Rate (10%)			RM	RM	RM
Faedah/Interest Kadar/Rate (15%)			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan-potongan dari amaun faedah/royalti yang disebut di atas yang telah dibayar/dikreditkan dan mengemukakan akaun ini menurut peruntukan subseksyen 109(1) bersama dengan bukti dokumen 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 interest/royalty paid/credited and render this account in accordance with the provision of subsection 109(1) together with documentary evidence of the date payment was paid/credited.

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Cop Rasmi Syarikat/Company's Official Seal

Kegunaan Pejabat/Office Use

Kategori Category	Kod Bayaran Payment Code
Royalti/Royalty	162
Faedah/Interest	164

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

Nota/Notes:

1. Borang ini hanya terpakai untuk bayaran cukai pegangan bernilai kecil bagi pendapatan royalti dan faedah yang dibayar kepada orang tidak bermastautin di bawah seksyen 109 Akta Cukai Pendapatan 1967.
This form only applies to small value withholding tax payments on royalty and interest income paid to non-resident person under section 109 of Income Tax Act 1967.
2. Syarat-syarat kelayakan penangguhan bayaran cukai pegangan bernilai kecil adalah seperti berikut:
The eligibility conditions for the deferment of small value withholding tax payments are as follows:
 - a. Amaun bayaran cukai pegangan tidak melebihi RM500.00 bagi satu transaksi bayaran; dan
The amount of withholding tax payment does not exceed RM500.00 per payment transaction; and
 - b. Transaksi bayaran amaun kecil berlaku lebih sekali dalam tempoh 6 bulan berkenaan.
A small amount payment transaction occurs more than once in the particular period of 6 months.
3. Tempoh bayaran yang dibenarkan adalah seperti berikut:
Allowed payment periods are as follows:
 - a. Pada atau sebelum 30 Jun bagi transaksi bayaran antara 1 Disember tahun sebelum hingga 31 Mei tahun semasa; dan
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. Pada atau sebelum 31 Disember bagi transaksi bayaran antara 1 Jun hingga 30 November tahun semasa.
On or before 31st of December for payment transactions between 1st of June to 30th of November of the current year.
4. Ruangan C12 tarikh bayaran royalti/faedah 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.
Column C12 date royalty/interest 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 CP37S mesti **diisi dengan lengkap**. *Form CP37S 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 CP37S untuk setiap orang yang tidak bermastautin bagi bayaran faedah/royalti yang telah dibayar/dikreditkan kepadanya. <i>Use separate Form CP37S for each non-resident person to whom interest/royalty was paid/credited.</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 109(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 109(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 Bil Janaan Daripada e-WHT (Menggunakan Nombor Virtual Akaun (VA) janaan daripada Sistem e-TT). <i>Bill Number Generated From e-WHT (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/>.