



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

AKAUN POTONGAN-POTONGAN DARIPADA PENDAPATAN AMANAH PELABURAN HARTA TANAH
ACCOUNT OF DEDUCTIONS FROM REAL ESTATE INVESTMENT TRUST INCOME

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER					
1. No. Rujukan (No. Pendaftaran Amanah Pelaburan Harta Tanah) Reference No. (Registration No. of Real Estate Investment Trust)					
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 POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS					
5. Kategori penerima Category of payee	6. Tempoh di mana pendapatan berkenaan telah diagihkan Period for which the said income was distributed	7. Tarikh pendapatan berkenaan telah diagihkan Date the said payment was distributed	8. Amaun pendapatan kasar diagihkan Amount of gross income distributed	9. Amaun potongan di bawah seksyen 109D Amount of deduction under section 109D	10. Amaun bersih diagihkan Net amount distributed
Syarikat tidak bermastautin Non-resident company			RM	RM	RM
Selain daripada syarikat bermastautin Other than a resident company			RM	RM	RM
Pelabur institusi asing Foreign institutional investors			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan yang diagihkan daripada Amanah Pelaburan Harta Tanah yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan subseksyen 109D(2) bersama-sama dengan dokumen-dokumen sebagai bukti tentang tarikh pendapatan telah diagihkan.

I, on my own behalf/on behalf of the above-mentioned payer have made deductions from the above-mentioned amount of income distributed from Real Estate Investment Trust and render this account in accordance with the provision of subsection 109D(2) together with documentary evidence of the date income was distributed.

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

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

Kegunaan Pejabat/Office Use

Kategori Category	Kod Bayaran Payment Code
Syarikat tidak bermastautin Non-resident company	262
Selain daripada syarikat bermastautin Other than a resident company	277
Pelabur institusi asing Foreign institutional investors	278

Section 109D Income Tax Act 1967 states:

"(1) This section shall only apply to income of a unit trust which is exempt under section 61A.

(2) Where a unit trust (in this section referred to as the payer) distributes income to a unit holder other than a unit holder which is a resident company which is deemed to be derived from Malaysia, the payer shall upon distributing the income, deduct therefrom tax at the rate applicable to such income and shall within one month after distributing such income, 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 tax deducted to be paid over.

(3) Where the payer fails to pay any amount due from him under subsection (2), that amount which he fails to pay shall be increased by a sum equal to ten per cent of that amount and that amount which he fails to pay 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:

Maklumat terperinci mengenai pengagihan seperti nama, alamat dan nombor kad pengenalan pemegang unit hendaklah disimpan selama tujuh (7) tahun dari tarikh bayaran cukai pegangan dibuat kepada LHDNM. Maklumat ini perlu dikemukakan kepada LHDNM apabila diminta berbuat demikian.

Detailed information on the distribution such as name, address and identity card number of the unit holder must be retained for seven (7) years from the date the withholding tax is remitted to IRBM. This information has to be submitted to IRBM upon request.

Borang CP37E mesti **diisi dengan lengkap**. Form CP37E) 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	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 109D(3), 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 fails to be paid in accordance with subsection 109D(3) 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) Bill Number (via e-WHT)	Tunai Cash	<ul style="list-style-type: none">• Kaunter Bank Terpilih/Selected Bank Counter• Mesin Deposit Tunai Bank Terpilih/Selected Cash Deposit Machines
	Dalam Talian online	<ul style="list-style-type: none">• Mesin Juruwang Automatik (ATM) Bank Terpilih Selected Bank Automated Teller Machines.• FPX (ByrHASiL)• Perbankan Internet Bank Terpilih/Selected Bank Internet Banking
Nombor Pengenalan Cukai (Menggunakan Nombor Virtual Akaun (VA) janaan daripada Sistem e-TT) Tax Identification No (TIN) (using the Virtual Account Number (VA) generated from the e-TT System)	Pindahan Telegrafik, Pindahan Dana Elektronik dan Pindahan Giro Antara Bank. Telegraphic Transfer, Electronic Fund Transfer and Interbank Giro Transfer.	<ul style="list-style-type: none">• Kaunter Bank Terpilih/Selected Bank Counter• Perbankan Internet Bank Terpilih/Selected Bank Internet Banking

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/>.