



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

AKAUN POTONGAN PENDAPATAN YANG DITERIMA DARIPADA AGIHAN OLEH UNIT AMANAH DANA PASARAN
WANG RUNCIT (RMMF) KEPADA PELABUR SELAIN INDIVIDU (TIDAK BERMASTAUTIN)
DEDUCTION ACCOUNT OF INCOME RECEIVED FROM DISTRIBUTION BY RETAIL MONEY MARKET FUND UNIT TRUST (RMMF)
TO INVESTOR OTHER THAN INDIVIDUAL (NON-RESIDENT)

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER					
1. No. Rujukan (No. Pendaftaran Unit Amanah Dana Pasaran Wang Runcit) Reference No. (Registration No. of Retail Money Market Fund Unit 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/PARTICULARS OF DEDUCTION					
5. Kategori pelabur Category of investor	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 109DA Amount of deduction under section 109DA	10. Amaun bersih diagihkan Net amount distributed
Pelabur Selain Individu (Tidak Bermastautin) Investor Other Than Individual (Non -Resident)			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan yang diterima daripada Unit Amanah Dana Pasaran Wang Runcit yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan subseksyen 109DA(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 deduction from the above-mentioned amount of income distributed from Retail Money Market Fund Unit Trust and render this account in accordance with the provision of subsection 109DA(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
Pelabur Selain Individu (Tidak Bermastautin) Investors Other Than Individuals (Non -Resident)	397

Section 109DA Income Tax Act 1967 states:

"(1) This section shall only apply to income of a unit trust that is a retail money market fund exempt under paragraph 35A of Schedule 6 in respect of income distributed to a unit holder other than an individual.

(2) Where a unit trust, in this section referred to as the payer, distributes income which is derived from Malaysia to a unit holder, 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 the payer fails to pay shall be increased by a sum equal to ten per cent of that amount, and the amount which the payer fails to pay and the increased sum shall be a debt due from the payer 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(NR) mesti **diisi dengan lengkap**. *Form CP37E(NR) 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 109DA(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 109DA(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) <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/>.