



(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

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. 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 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. 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 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	13. Amaun bayaran kasar (sertakan salinan invoice) 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.

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Cop Rasmi Syarikat/Company's Official Seal

Kegunaan Pejabat/Office Use

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

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

Section 109B Income Tax Act 1967 states:

"(1) Where any person (in this section referred to as "the payer" is liable to make payments to a non-resident-

- (a) for services rendered by the non-resident person or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus purchased from, such non-resident;
- (b) for technical advice assistance or services rendered in connection with technical management or administration or any scientific, industrial or commercial undertaking, venture, project or scheme; or
- (c) for rent or other payments made under any agreement or arrangement for the use of any moveable property,

which is deemed to be derived from Malaysia, he shall upon paying or crediting the payments, deduct therefrom tax at the rate applicable to such payments, and (whether or not that tax is so deducted) shall within one month after paying or crediting such payment 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.

(2) Where the payer fails to pay any amount due from him under subsection (1), that 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 CP37D mesti **diisi dengan lengkap**. Form CP37D 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 CP37D bagi setiap orang yang tidak bemastautin yang kepadanya perkhidmatan/teknikal/harta alih telah dibayar/dikreditkan. <i>Use a separate Form CP37D for each non-resident person to whom services/technical/moveable property 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 109B(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 109B(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/>.