



HASIL

CUKAI KOPERASI

Cooperative Tax

CUKAI KOPERASI TAX ON CO-OPERATIVE



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Cukai koperasi dikenakan atas pertubuhan / badan berikut yang bermastautin dan memperoleh pendapatan di Malaysia:

Co-operative tax is imposed on society / body which resides and receives income in Malaysia:

Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502);

A co-operative society registered under the Co-operative Act 1993 (Act 502);

Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1973; dan

Farmer Organisation registered under the Farmers' Organisations Act 1973 ; and

Persatuan Nelayan yang berdaftar di bawah Akta Persatuan Nelayan 1971

Fisherman Association registered under the Fishermen's Associations Act 1971

Perhatian Please Note

Layanan cukai koperasi tertakluk kepada Akta Cukai Pendapatan 1967
A co-operative society is subject to tax under Income Tax Act 1967

TANGGUNGJAWAB KOPERASI RESPONSIBILITIES OF CO-OPERATIVE

01

- Hantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual ke Bahagian Pengurusan Rekod & Maklumat Percukaian HASiL dalam tempoh 7 Bulan dari tarikh tutup tempoh perakaunan (termasuk koperasi dormant)
- *Submit Form C1 via e-Filing (e-C1) or Form C1 manually to HASiL's Tax Information and Record Management Division within 7 months from the close of the accounting period. (including dormant co-operative)*

02

- Hantar anggaran cukai secara e-Filing (e-CP204)
- *Submit the estimated tax payable via e-Filing (e-CP204)*

03

- Bayaran Ansuran Koperasi (anggaran dibuat oleh koperasi)
- *Instalment Payment by co-operative (estimation by co-operative)*

PERKARA ITEM	Koperasi Baharu New Co-operative Society	Koperasi SEDIA ADA Existing Co-operative Society	BORANG FORM
Anggaran Penghantaran <i>Submission Estimate</i>	Dalam masa 3 bulan pertama operasi <i>Within first 3 months of operations</i>	30 hari sebelum mula tempoh asas <i>30 days prior to the commencement of the basis period</i>	CP204/ e-CP204
Tempoh Bayaran <i>Payment Due</i>	Bulan ke-6 tempoh asas <i>6th month of the basis period</i>	Bulan ke-2 tempoh asas <i>2nd month of the basis period</i>	CP207
Tarikh Bayaran <i>Payment Date</i>	Sebelum / pada 15 hari bulan <i>Before / on the 15th of every month</i>		CP207
Anggaran Pemindaan <i>Revised Estimate</i>	Bulan ke-6 atau ke-9 tempoh asas <i>In the 6th and 9th month of the basis period</i>		CP204A/ e-CP204

(Koperasi dormant tidak perlu hantar CP204)
(Dormant co-operative does not need to submit CP204)

- Bayar baki cukai (jika ada) menggunakan CP207 sebelum / pada hari terakhir pengemukaan Borang C1 (7 bulan selepas tarikh penutupan tempoh perakaunan)
- *Pay balance of tax payable (if any) by using CP207 before / on the last day of submission of Form C1 (7 months after the accounting period ends)*
- Simpanan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASIL
- *Keep records and accounts for 7 years for HASIL's audit purposes*

PENGECUALIAN CUKAI KOPERASI DI BAWAH JADUAL 6 AKTA CUKAI PENDAPATAN 1967 :

EXEMPTION FOR CO-OPERATIVE TAX UNDER SCHEDULE 6 OF THE ITA 1967 ;

Subperenggan 12(1)(a) <i>Subparagraph 12(1)(a)</i>	Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan <i>For a period of 5 years commencing from the date of registration; and</i>
Subperenggan 12(1)(b) <i>Subparagraph 12(1)(b)</i>	Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas kurang daripada RM750,000 <i>Registered for more than 5 years ; if its members' funds as at the first day of the basis period for a year assessment is less than RM750,000</i>

Perhatian Please Note

Koperasi perlu mengisi dan menghantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual tanpa mengambil kira sama ada koperasi layak pengecualian cukai.
Co-operative must fill out and submit Form C1 by e-Filing (e-C1) or Form C1 manually regardless of whether the co-operative is eligible for tax exemption.

ORANG YANG BERTANGGUNGJAWAB PERSONS RESPONSIBLE

Pengerusi koperasi
Chairman of the co-operative society

Setiausaha koperasi
Secretary of the co-operative society

Bendahari koperasi
Treasurer of the co-operative society

Orang yang menjalankan mana-mana fungsi di atas
Anyone who performs any of the above functions

KADAR CUKAI KOPERASI BAGI TAHUN TAKSIRAN 2015-2023

CO-OPERATIVE TAX RATE YEAR OF ASSESSMENT 2015-2023

BANJARAN PENDAPATAN BERCUKAI (RM) RANGE OF CHARGEABLE INCOME (RM)	PENGIRAAN CUKAI (RM) COMPUTATION (RM)	KADAR (%) RATE (%)	CUKAI (RM) TAX (RM)
1 - 30,000	30,000 pertama <i>First 30,000</i>	0	0
30,001 - 60,000	30,000 berikutnya <i>Next 30,000</i>	5	1,500
60,001 - 100,000	60,000 pertama 40,000 berikutnya <i>First 60,000</i> <i>Next 40,000</i>	10	1,500 4,000
100,001 - 150,000	100,000 pertama 50,000 berikutnya <i>First 100,000</i> <i>Next 50,000</i>	15	5,500 7,500
150,001 - 250,000	150,000 pertama 100,000 berikutnya <i>First 150,000</i> <i>Next 100,000</i>	18	13,000 18,000
250,001 - 500,000	250,000 pertama 250,000 berikutnya <i>First 250,000</i> <i>Next 250,000</i>	21	31,000 52,000
500,001 - 750,000	500,000 pertama 250,000 berikutnya <i>First 500,000</i> <i>Next 250,000</i>	23	83,500 57,500
750,000 dan keatas <i>750,000 and above</i>	750,000 pertama setiap ringgit berikutnya <i>First 750,000</i> <i>For every next ringgit</i>	24	141,000

KEMUDAHAN BAYARAN CUKAI KOPERASI

HASIL PAYMENT FACILITIES



* Sila rujuk Seksyen 65A, 77A, 107C dan perenggan 12 Jadual 6, Akta Cukai Pendapatan 1967 dan Ketetapan Umum No. 9/2011 untuk rujukan lanjut.

* Please refer to Sections 65A, 77A, 107C and paragraph 12 of Schedule 6, Income Tax Act 1967 & Public Ruling No. 9/2011 for further details.