



# **CUKAI KORPORAT**

*Corporate Tax*

## CUKAI KORPORAT

### Corporate Tax



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Cukai korporat dikenakan atas syarikat bermastautin (sendirian berhad dan berhad) yang memperoleh pendapatan:

*Corporate Tax is charged on a resident company (sendirian berhad and berhad) who receive income:*

- Di Malaysia; dan
- In Malaysia; and

- Dari luar Malaysia bagi syarikat insurans, pengangkutan laut / udara dan perbankan.
- Outside Malaysia, for company carrying out insurance, sea / air transportation and banking business.

## TANGGUNGJAWAB SYARIKAT:

### RESPONSIBILITY OF COMPANIES:

PERKARA ITEM	SYARIKAT BAHARU NEW COMPANY	SYARIKAT SEDIA ADA EXISTING COMPANY	BORANG FORM
ANGGARAN CUKAI TAX ESTIMATION			
Hantar Anggaran Submit Estimation	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
Mula Bayar Payment Begin	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 Payment Date	Sebelum / pada 15 haribulan <i>Before / on the 15th of every month</i>		CP207
Anggaran Revise Estimate	Bulan ke-6 atau ke-9 tempoh asas <i>The 6th or 9th month of the basic period</i>		CP204A
Pemberitahuan PertukaranTempoh Perakaunan Notification of Change of Accounting Period	Tempoh perakaunan baharu kurang daripada 12 bulan <ul style="list-style-type: none"> <li>• 30 hari sebelum berakhirnya tempoh perakaunan baharu</li> <li>• 30 hari sebelum tarikh akhir tempoh perakaunan asal</li> </ul> Tempoh perakaunan baharu melebihi 12 bulan <ul style="list-style-type: none"> <li>• 30 days before the end of new accounting period</li> <li>• 30 days before the end date of the original accounting period</li> </ul>		CP204B
Penghantaran Borang Form Submission	7 bulan selepas tarikh penutupan tempoh perakaunan <i>7 months after the accounting period ends</i>		e-C
Tarikh Pembayaran baki cukai (jika ada) Payment of Tax Payable Balance Due Date (if any)	Sebelum / pada hari terakhir penghantaran Borang e-C <i>Before / on the last day of Form e-C submission</i>		CP207

## ORANG YANG BERTANGGUNGJAWAB

### THE RESPONSIBLE PERSONS:

Pengarah-pengarah  
syarikat  
Directors of the  
company

Setiausaha syarikat  
Secretary of the  
company

Pengurus atau  
pegawai utama  
Manager or principal  
officer

Sesiapa sahaja yang  
menjalankan mana-  
mana fungsi di atas  
Anyone who performs  
any of the above  
function

## KESALAHAN OFFENCES

Kegagalan syarikat melaksanakan tanggungjawab akan mengakibatkan syarikat akan disabit dengan :

*Failure to fulfil the responsibility will result in the company facing charges under:*

KESALAHAN JENAYAH CRIMINAL OFFENCE	KESALAHAN SIVIL CIVIL OFFENCE
<p>Kegagalan menghantar dan melaporkan pendapatan dalam tempoh yang ditetapkan dan kegagalan melaporkan pendapatan yang sepatutnya (tuntutan palsu) dalam Borang Nyata Cukai Pendapatan</p> <p><i>Failure to declare income within the stipulated period and failure to declare the correct amount of income (fictitious claims) in the Income Tax Return Form</i></p>	<p>Kegagalan membayar cukai pendapatan dalam tempoh yang ditetapkan</p> <p><i>Failure to pay income tax within the stipulated time</i></p>

## KADAR CUKAI KORPORAT CORPORATE TAX RATE

Jenis Syarikat TYPE OF COMPANY	Tahun Taksiran Year of Assessment					
	2009-2015	2016	2017/2018	2019	2020-2022	2023
<p>Modal berbayar sehingga RM2.5 juta pada permulaan tempoh asas dan pendapatan kasar tidak melebihi RM50 Juta</p> <p><i>Paid-up Capital up to RM2.5 million at the beginning of the basic period and gross business income of not more than RM50 million</i></p> <ul style="list-style-type: none"> <li>• Pendapatan bercukai RM500,000 pertama</li> <li>• <i>Chargeable income for the first RM500,000</i></li> <li>• Pendapatan bercukai selebihnya</li> <li>• <i>Tax on the balance of chargeable income</i></li> </ul>	20%	19%	18%	17%		
<ul style="list-style-type: none"> <li>• Pendapatan bercukai RM600,000</li> <li>• <i>Chargeable income for the first RM600,000</i></li> </ul>					17%	
<ul style="list-style-type: none"> <li>• Pendapatan bercukai selebihnya</li> <li>• <i>Tax on the balance of chargeable income</i></li> </ul>					24%	
<ul style="list-style-type: none"> <li>• Pendapatan bercukai RM150,000 yang pertama</li> <li>• <i>Chargeable income for the first RM150,000</i></li> </ul>						15%
<ul style="list-style-type: none"> <li>• Pendapatan bercukai RM150,001 hingga RM600,000</li> <li>• <i>Chargeable income for RM150,001 to RM600,000</i></li> </ul>						17%
<ul style="list-style-type: none"> <li>• Pendapatan bercukai RM600,001 dan seterusnya</li> <li>• <i>Chargeable income for RM600,001 and subsequent balance</i></li> </ul>						24%
<p>Modal berbayar melebihi RM2.5 juta pada awal tempoh asas</p> <p><i>Paid-up capital exceeding RM2.5 million at the beginning of the basis period</i></p>	25%	24%	24%	24%	24%	24%

## KEMASKINI MAKLUMAT SYARIKAT UPDATE YOUR COMPANY'S INFORMATION

Maklumat yang perlu dikemaskini sekiranya terdapat perubahan adalah :  
*Should there be any changes in information that needs to be updated:*

- **Alamat surat menyurat / alamat premis perniagaan**
- *Correspondence address / business registered address*
- **Nombor telefon untuk dihubungi**
- *Contact number*
- **Pertukaran nama syarikat**
- *Change of company's name*
- **Maklumat ejen cukai (jika berkenaan)**
- *Information of tax agent (if applicable)*

## MAKLUMAT PENDAFTARAN BAGI SYARIKAT BAHARU REGISTRATION INFORMATION FOR NEW COMPANIES

### Nota Perhatian Important Notes

01

- Pendaftaran nombor cukai pendapatan syarikat boleh dibuat dalam talian (online) menggunakan aplikasi e-Daftar di pautan <https://mytax.hasil.gov.my> atau secara manual di pejabat HASIL yang terdekat.
- *Company's tax number registration can be applied online using e-Daftar application via <https://mytax.hasil.gov.my> or manually registered at any nearest HASIL office.*

02

- Rujuk penyata akaun, dokumen sokongan, penyata pendapatan dan resit-resit tuntutan semasa pengisian borang.
- *Please refer to all account statements, supporting documents, income statements and claimable receipts when filling in the form.*

03

- Akaun perniagaan dan dokumen sokongan tidak perlu dihantar semasa penghantaran borang.
- *Business accounts and supporting documents are not required during the Form C submission.*

04

- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di [www.hasil.gov.my](http://www.hasil.gov.my).
- *Please be sure that the business code entered is correct in the Income Tax Return Form (ITRF). Guidelines on the business codes can be obtained from [www.hasil.gov.my](http://www.hasil.gov.my).*

05

- Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASIL.
- *Keep all related records and accounts for 7 years for HASIL's audit purposes.*

06

- BNCP perlu dihantar walaupun akaun mengalami kerugian.
- *The ITRF is still mandatory to be submitted, even when the account is experiencing losses.*

07

- Syarikat dorman tidak perlu menghantar CP204, tetapi perlu menghantar Borang e-C setiap tahun.
- *The dormant company is not necessary to submit CP204, but is still required to submit Form C annually.*

08

- Tatacara pindaan borang cukai C boleh dirujuk dalam Garis Panduan Operasi Bil.1 Tahun 2020: Prosedur Pengemukaan Borang Nyata Terpinda.
- *Procedure for amendment of Form C can be referred in Operational Guideline No. 1 of The Year 2020: Procedure On Submission of Amended Return Form.*