LHDN MALAYSIA

CUKAI KOPERASI

COOPERATIVE TAX

LEADING CHANGE DRIVING EXCELLENCE

CUKAI KOPERASI
COOPERATIVE TAX

Info lanjut sila imbas Kod QR di sini
Scan this QR Code for details

Cukai Koperasi dikenakan atas pertubuhan / badan yang bermastautin dan memperoleh pendapatan di Malaysia:
Cooperative tax is imposed on society / body which resides and receives income in Malaysia:

- Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502); *A cooperative society registered under the Cooperative Act 1993 (Act 502);*
- Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1967; *Farmer Association registered under the Farmer Associations Act 1967;*
- Pertubuhan Peladang yang berdaftar di bawah Akta Organisasi Peladang 1973; dan *Farmer Association registered under the Farmer Organisations Act 1973 ; and*
- Pertubuhan Nelayan yang berdaftar di bawah Akta Pertubuhan Nelayan 1971 *Fisherman Association registered under the Fishermen Associations Act 1971*

Perhatian
Please Note

Layanan Cukai Koperasi tertakluk kepada Akta Cukai Pendapatan 1967
Cooperative tax is subject to tax under Income Tax 1967

Tanggungjawab Koperasi
Responsibility of Cooperative

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 dorman)
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 cooperative)

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

Buat bayaran Ansuran Koperasi (cukai anggaran)
Make cooperative tax installment payments (tax estimation)

PERKARA *ITEM*	KOPERASI BAHARU *NEW COOPERATIVE SOCIETY*	KOPERASI SEDIA ADA *EXISTING COOPERATIVE SOCIETY*	BORANG *FORM*
Hantar Anggaran Cukai *Submit Tax Estimation*	Dalam masa 3 bulan pertama operasi *Within first 3 months of operations*	30 hari sebelum mula tempoh asas *30 days prior to the commencement of the basis period*	CP204/ e-CP204
Tempoh Bayaran *Payment Due*	Bulan ke-6 tempoh asas *6th month of the basis period*	Bulan ke-2 tempoh asas 2nd month of the basis period	CP207
Tarikh Bayaran *Payment Date*	Sebelum / pada 15 hari bulan setiap bulan Before / on the 15th of every month		CP207
Pindaan *Revise*	Bulan ke-6 atau ke-9 tempoh asas In the 6th and 9th month of the basis period		CP204A/ e-CP204

(Koperasi dorman tidak perlu menghantar CP204)
(Dormant Cooperative 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 Cooperative Tax under Schedule 6 of the ITA 1967 ;

Subperenggan 12(1)(a) ***Subparagraph 12(1)(a)***	**Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan** *For a period of 5 years commencing from the date of registration; and*
Subperenggan 12(1)(b) *Subparagraph 12(1)(b)*	**Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas kurang daripada RM750,000** *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*

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.
Cooperative must fill out and submit Form C1 by e-Filing (e-C1) or Form C1 manually regardless of whether the Cooperative is eligible for tax exemption.

Orang yang Bertanggungjawab
Persons Responsible

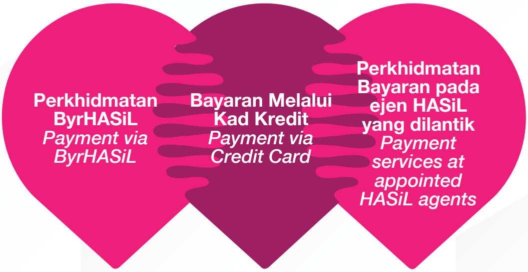
- **Pengerusi Koperasi** *Chairman of the Cooperative Society*
- **Setiausaha Koperasi** *Secretary of the Cooperative Society*
- **Bendahari Koperasi** *Treasurer of the Cooperative Society*
- **Orang yang menjalankan mana-mana fungsi di atas** *Anyone who performs any of the above functions*

Kadar Cukai Koperasi Bagi Tahun Taksiran 2015-2022
Cooperative Tax Rate Year of Assessment 2015-2022

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

Kemudahan Bayaran Cukai Koperasi
HASiL Payment Facilities

Orang yang Bertanggungjawab
Persons Responsible



* 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.*


9M-MAC
LHDN
MALAYSIA