LHDN MALAYSIA

CUKAI KORPORAT
CORPORATE TAX

LEADING CHANGE DRIVING EXCELLENCE

CUKAI KORPORAT
CORPORATE TAX

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

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 Cukai *Submit Tax Estimation*	Dalam masa 3 bulan pertama operasi *Within first 3 months of operation*	30 hari sebelum mula tempoh asas *30 days prior to the commencement of the basis period*	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 or 9th month of the basis period*		CP204A
Penukaran Tarikh Tutup Akaun *Change in Accounting Period*	Bulan ke-6 tempoh asas *In the 6th of the basis period*		CP204B
CUKAI SEBENAR ***ACTUAL TAX***			
Penghantaran Borang *Form Submission*	7 bulan selepas tarikh penutupan tempoh perakaunan *7 months after the accounting period ends*		e-C
Tarikh Akhir Pembayaran Baki Cukai (jika ada) *Due Date of Tax Payable Balance (if any)*	Sebelum / pada hari terakhir penghantaran Borang e-C *Before / on the last day of Form e-C submission*		CP207

Orang Yang Bertanggungjawab
The Responsible Persons:

1. Pengarah-pengarah syarikat
   Directors of the company
2. Setiausaha syarikat
   Secretary of the company
3. Pengurus atau pegawai utama
   Manager of the principal officer
4. Sesiapa sahaja yang menjalankan mana-mana fungsi di atas
   Anyone who performs any of the above functions

Kemas Kini Maklumat Syarikat
Update Your Company's Information

Maklumat yang perlu dikemas kini 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 mengenai ejen cukai (jika berkenaan)
  Information of tax agent (if applicable)

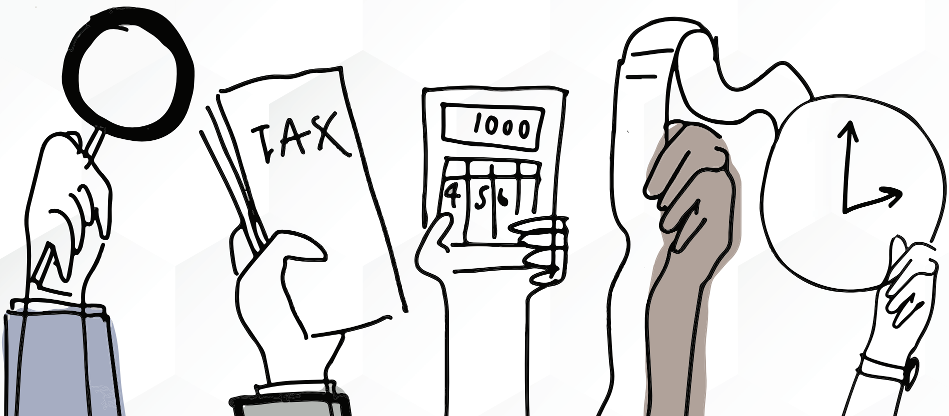
Kesalahan
Offences

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***
Kegagalan menghantar dan melaporkan pendapatan dalam tempoh yang ditetapkan dan kegagalan melaporkan pendapatan yang sepatutnya (tuntutan palsu) dalam Borang Nyata Cukai Pendapatan *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*	*Kegagalan membayar cukai pendapatan dalam tempoh yang ditetapkan* *Failure to pay income tax within the stipulated time*

Kadar Cukai Korporat
Corporate Tax Rate

Jenis Syarikat ***Type of Company***	**Tahun Taksiran** ***Year of Assessment***				
	2009-2015	**2016**	**2017/2018**	**2019**	**2020-2022**
Modal berbayar sehingga RM2.5 juta pada permulaan tempoh asas *Paid-up Capital up to RM2.5 million at the beginning of the basis period* • Pendapatan bercukai RM500,000 pertama *Chargeable income for the first RM500,000*	**20%**	**19%**	**18%**	**17%**	**-**
• Pendapatan bercukai selebihnya *Tax on the balance of chargeable income*	**25%**	**24%**	**24%**	**24%**	**-**
• Pendapatan bercukai RM600,000 pertama *Chargeable income for the first RM600,000*	**-**	**-**	**-**	**-**	**17%**
• *Pendapatan bercukai selebihnya* *Tax on the balance of chargeable income*	**-**	**-**	**-**	**-**	**24%**
Modal berbayar melebihi RM2.5 juta pada awal tempoh asas *Paid-up capital exceeding RM2.5 million at the beginning of the basis period*	**25%**	**24%**	**24%**	**24%**	**24%**



Maklumat Pendaftaran bagi Syarikat Baharu
Registration Information for New Companies

Nota Perhatian
Important Note

01. Pendaftaran nombor cukai pendapatan syarikat boleh dibuat dalam talian menggunakan aplikasi e-Daftar di pautan http://edaftar.hasil.gov.my; atau secara manual di Pejabat HASiL yang terdekat.
Company tax number registration can be applied online using e-Daftar application via http://edaftar.hasil.gov.my; or manually registered at any nearest HASiL offices.

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 upon submission of Form C.

04. Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperoleh di 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.

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.
ITRF submission is mandatory even in losses.

07. Syarikat dorman tidak perlu untuk menghantar CP204, tetapi masih perlu menghantar Borang C secara tahunan.
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.


9M-MAC
LHDN
MALAYSIA