LHDN
MALAYSIA

CUKAI KOPERASI
COOPERATIVE TAX

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Cukai koperasi dikenakan atas pertubuhan/badan berikut yang bermastautin dan memperolehi 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 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
A co-operative society is subject to tax under Income Tax 1967

Perkara *Item*	**Koperasi Baharu** *New Co-operative Society*	**Koperasi Sedia ada** *Existing Co-operative Society*	**Borang** *Form*
Hantar Cukai Anggaran *Submission of 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
Mula Bayar *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 Due*	Sebelum/pada 15 hari bulan *Before/on the 15th of every month*		CP207
Pindaan Cukai Anggaran *Amendment of Tax Estimation*	Bulan ke-6 atau ke-9 tempoh asas *In the 6th and 9th month of the basis period*		CP204A/e-CP204A

(Koperasi dorman 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

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PENGECUALIAN CUKAI KOPERASI DIBAWAH JADUAL 6 AKTA CUKAI PENDAPATAN 1967:
EXEMPTION FOR CO-OPERATIVE 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
After 5 years have expired; if its members' funds as at the first day of the basis period for a year assessment is less than RM750,000

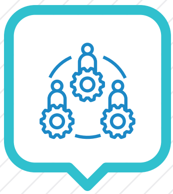
PERHATIAN *PLEASE NOTE*
Koperasi perlu mengisi dan menghantar Borang C1 secara e-filling (e-C1) atau Borang C1 secara manual tanpa mengambilkira sama ada koperasi layak pengecualian cukai.
Co-operative must fill out and submit Form C1 by e-Filling (e-C1) or Form C1 manually regardless of whether the 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 2015-2021
CO-OPERATIVE TAX RATE FOR THE YEAR OF ASSESSMENT 2015-2021

BANJARAN PENDAPATAN BERCUKAI *CHARGEABLE INCOME* *RM*	PENGIRAAN CUKAI *COMPUTATION* RM	KADAR *RATE* %	CUKAI *TAX* RM
1 - 30,000	30,000 pertama *next*	0	0
30,001 - 60,000	30,000 berikutnya *Next*	5	1,500
60,001 - 100,000	60,000 pertama *First* 40,000 berikutnya *Next*	10	1,500 4,000
100,001 - 150,000	100,000 pertama *First* 50,000 berikutnya *Next*	15	5,500 7,500
150,001 - 250,000	150,000 pertama *First* 100,000 berikutnya *Next*	18	13,000 18,000
250,001 - 500,000	250,000 pertama *First* 250,000 berikutnya *Next*	21	31,000 52,500
500,001 - 750,000	500,000 pertama *First* 250,000 berikutnya *Next*	23	83,500 57,500
750,000 dan ke atas	750,000 pertama *First* setiap ringgit berikutnya *For every next ringgit*	24	141,000 …………
Potongan yang dibenarkan ke atas pendapatan berasaskan kepada jumlah amaun kumpulan wang ahli-ahli *Allowable deductions on income based on the total amount of members funds*		8	…………

KEMUDAHAN BAYARAN CUKAI KOPERASI
HASIL PAYMENT FACILITIES FOR CO-OPERATIVE TAX

Perkhidmatan ByrHASil
Payment by ByrHASiL

Bayaran Melalui Kad Kredit
Payment by Credit Cards

Perkhidmatan Bayaran Di Ejen HASiL Yang Dilantik
Payment services at appointed HASiL agents

* 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.*