CORPORATE TAX

Corporate Tax is charged on the income received by a resident company (sendirian berhad and berhad):

- In Malaysia; and
- Outside Malaysia, for company carrying out insurance, sea / air transport and banking.

RESPONSIBLE PERSON

- Company Directors
- Company Secretaries
- Managers of the principal officers

Anyone who performs any of the above function

Registration of the company's tax number can be applied:

- **Online using e-Daftar application via www.hasil.gov.my; or**
- **Manual registration at the nearest LHDNM Branches.**

COMPANY'S RESPONSIBILITIES

- Ensure the business code filled in the Income Tax Return Form (Form C) is correct. Guidelines on the business code can be obtained from www.hasil.gov.my
- All related records and accounts shall be kept and retained in a safe custody for a period of 7 years
- Company is required to submit Form e-C even if it is experiencing losses
- Dormant company is not required to submit CP 204. However, the Form e-C must be submitted annually
- Procedure for amendment of Form C can be referred to the Operational Guideline No. 4 of the Year 2019: Procedure On Submission of Amaded Return Form

UPDATE YOUR COMPANY'S INFORMATION

Information which needs to be updetad due to any changes:

- Correspondence address / business registered address
- Contact number
- Change of company's name
- Tax agent information (if applicable)

CRIMINAL OFFENCE — 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

CIVIL OFFENCE — Failure to pay income tax within the stipulated time

SUBMISSION & PAYMENT DATE

Items	New Company	Existing Company	Form
TAX ESTIMATION			
Submission of estimates	Within the first 3 month from the commencement of business	30 days before commencement of a basis period	CP204
Commencement of Instalment	In the 6th month of the basis period	In the 2nd month of the basis period	CP207
Date of Instalment Payment	Before / on the 15th of every month		CP207
Revision Estimates	In the 6th or 9th month of the basis period		CP207A
Change in Accounting Period	In the 6th month of the basis period		CP204B
ACTUAL TAX			
Submission of Form C	Within 7 months after the accounting period ends		e-C (online)
Balance of Tax Payable Due Date (if any)	Before / on the last date of form C submission		CP207

CORPORATE TAX RATE

Type of Company	Year of Assessment			
	2009 - 2015	2016	2017 - 2018	2019
Paid-up capital up to RM 2.5 million at the beginning of the basis period:				
* First RM500,000 of the chargeable income	20 %	19 %	18 %	18 %
* For every ringgit of the first RM 500,000	25 %	24 %	24 %	24 %
Paid-up capital exceeding RM 2.5 million at the beginning of the basis period	25 %	24 %	24 %	24 %

Disclaimer

This leaflets is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference

LHDN MALAYSIA

LHDNM/R03/20

CUKAI KORPORAT

Corporate Tax

CUKAI KORPORAT

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

- Di Malaysia; dan
- Dari luar Malaysia bagi syarikat insurans, pengangkutan laut / udara dan perbankan

ORANG YANG BERTANGGUNGJAWAB

- Pengarah-pengarah syarikat
- Setiausaha syarikat
- Pengurus atau pegawai utama
- Sesiapa sahaja yang menjalankan mana-mana fungsi di atas

Pendaftaran nombor cukai pendapatan syarikat boleh dibuat melalui

- **Online menggunakan aplikasi e-Daftar http://edaftar.hasil.gov.my; atau**
- **Secara manual di cawangan LHDNM yang terdekat**

TANGGUNGJAWAB SYARIKAT

- Pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di www.hasil.gov.my
- Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan LHDNM
- BNCP perlu dihantar walaupun akaun mengalami kerugian. Syarikat dorman tidak perlu hantar CP204, tetapi perlu hantar Borang e-C setiap tahun.
- Tatacara pindaan borang cukai C boleh dirujuk dalam Garis Panduan Operasi Bil.4 Tahun 2019 :(Prosedur Pengemukaan Borang Nyata Terpinda)

KEMASKINI MAKLUMAT SYARIKAT

Maklumat yang perlu dikemaskini sekiranya terdapat perubahan adalah:

- Alamat surat menyurat / alamat premis perniagaan
- Nombor telefon untuk dihubungi
- Pertukaran nama syarikat
- Maklumat ejen cukai (jika berkenaan)

KESALAHAN JENAYAH	Kegagalan menghantar dan melaporkan pendapatan dalam tempoh yang ditetapkan dan kegagalan melaporkan pendapatan yang sepatutnya (tuntutan palsu) dalam Borang Nyata Cukai Pendapatan
KESALAHAN SIVIL	Kegagalan membayar cukai pendapatan dalam tempoh yang ditetapkan

TARIKH PENGEMUKAAN DAN BAYARAN

Perkara	Syarikat Baharu	Syarikat Sedia Ada	Borang
ANGGARAN CUKAI			
Hantar Anggaran	Dalam masa 3 bulan pertama operasi	30 hari sebelum mula tempoh asas	CP204
Mula Bayar Ansuran	Bulan ke-6 tempoh asas	Bulan ke-2 tempoh asas	CP207
Tarikh Bayaran Ansuran	Sebelum / pada 15 haribulan		CP207
Pindaan Anggaran	Bulan ke-6 atau ke-9 tempoh asas		CP207A
Tukar Tarikh Tutup Akaun	Bulan ke-6 tempoh asas		CP204B
CUKAI SEBENAR			
Hantar Borang Cukai	7 bulan selepas tarikh penutupan tempoh perakaunan		e-C (secara atas talian)
Tarikh bayar baki cukai (jika ada)	Sebelum / pada hari terakhir penghantaran Borang e-C		CP207

KADAR CUKAI KORPORAT

Jenis Syarikat	Tahun Taksiran			
	2009 - 2015	2016	2017 - 2018	2019
Modal berbayar sehingga RM2.5 juta pada awal tempoh asas:				
• Pendapatan bercukai RM500,000 pertama	20 %	19 %	18 %	18 %
• Pendapatan bercukai melebihi RM500,000	25 %	24 %	24 %	24 %
Modal berbayar melebihi RM2.5 juta pada awal tempoh asas	25 %	24 %	24 %	24 %

Penafian

Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai suatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan

Info lanjut: Imbas kod QR
Futher info: Scan QR Code

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