

WHAT IS COOPERATIVE TAX ?

Cooperative tax is imposed on society / body which is resides and receives income in Malaysia:

- A cooperative society registered under the Cooperative Act 1993 (Act 502);
- Farmer Association registered under the Farmer Associations Act 1967;
- Farmer Association registered under the Farmer Organisations Act 1973 ; and
- Fisherman Association registered under the Fishermen Associations Act 1971

Please Note : A cooperative society is subject to tax under Income Tax 1967

WHO ARE RESPONSIBLE PERSONS ?

- Chairman of the cooperative society
- Secretary of the cooperative society
- Treasurer of the cooperative society
- Anyone who performs any of the above functions

WHAT ARE COOPERATIVE TAX EXEMPTION ?

- For first 5 years from the date of registration; and
- After the end of the 5th year, if members fund on the first day of basis period is less than RM750,000

Please Note : Cooperative must fill out and submit Form CI by e-Filing (e-CI) or Form CI manually even through exempted from tax under subparagraph 12(1)(a) or subparagraph 12(1)(b) Schedule 6 of ITA 1967

WHAT ARE IRBM PAYMENT FACILITIES ?

- Payment by ByrHASIL
- Payment by Credit Cards
- Payment Services at Appointed LHDNM Agents

* Please refer to Sections 65A, 77A, 107C and paragraph 12 of Schedule 6, Income Tax Act 1967 & Public Ruling No. 9/11 for further details.

WHAT ARE COOPERATIVE RESPONSIBILITIES ?

01 Register file at Lembaga Hasil Dalam Negeri Malaysia

Submit Form CI via e-Filing (e-CI) or Form CI manually to LHDNM's Information Processing Centre within 7 months from the close of the accounting period (including dormant cooperative)

02

03 Submit the estimated tax payable via e-Filing (e-CP204) or Form CP204 manually to LHDNM's Information Processing Centre

Installment Payment by cooperative (estimate by cooperative)

04

05 Pay balance of tax payable (if any) by using CP207 before / on the last day of submission of Form CI (7 months after the accounting period ends)

Keep record and accounts for 7 years for LHDNM's audit purposes

06

INSTALLMENT PAYMENT BY COOPERATIVE (ESTIMATE BY COOPERATIVE)

Items	New Cooperative Society	Existing Cooperative Society	Form
Submit Estimate	Within first 3 months of operations	30 days prior to the commencement of the basis period	CP204/e-CP204
Payment Due	6th month of the basis period	2nd month of the basis period	CP207
Payment Due	Before / on the 15th of every month		CP207
Revise Estimate	In the 6th and 9th month of the basis period		CP204A/e-CP204

(Dormant cooperative do not need to submit CP204)

COOPERATIVE TAX RATE YEAR OF ASSESSMENT 2015-2020

RANGE OF CHARGEABLE INCOME	COMPUTATION	RATE	TAX
RM	RM	%	RM
1 - 30,000	30,000 first	0	0
30,001 - 60,000	30,000 next	5	1,500
60,001 - 100,000	60,000 first 40,000 next	10	1,500 4,000
100,001 - 150,000	100,000 first 50,000 next	15	5,500 7,500
150,001 - 250,000	150,000 first 100,000 next	18	13,000 18,000
250,001 - 500,000	250,000 first 250,000 next	21	31,000 52,500
500,001 - 750,000	500,000 first 250,000 next	23	83,500 57,500
750,000 dan ke atas	750,000 first for every next	24	141,000
Allowable deductions on income are based on the total amount of members' funds		8	



LHDNM/R04/20

CUKAI KOPERASI
Cooperative Tax

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APAKAH CUKAI KOPERASI ?

Cukai koperasi dikenakan atas pertubuhan / badan berikut yang bermastautin dan memperolehi pendapatan di Malaysia:

- Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502);
- Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1967;
- Pertubuhan Peladang yang berdaftar di bawah Akta Organisasi Peladang 1973; dan
- Pertubuhan Nelayan yang berdaftar di bawah Akta Pertubuhan Nelayan 1971

Perhatian : Layanan cukai koperasi tertakluk kepada Akta Cukai Pendapatan 1967

SIAPAKAH YANG BERTANGGUNGJAWAB ?

- Pengerusi koperasi
- Setiausaha koperasi
- Bendahari koperasi
- Orang yang menjalankan mana-mana fungsi di atas

APAKAH PENGECUALIAN CUKAI KOPERASI ?

- Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan
- Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas kurang daripada RM750,000

Perhatian : Koperasi perlu mengisi dan menghantar Borang CI secara e-filing (e-CI) atau Borang CI secara manual walaupun dikecualikan di bawah subperenggan 12(1)(a) atau subperenggan 12(1)(b), Jadual 6 ACP 1967

APAKAH KEMUDAHAN BAYARAN CUKAI KOPERASI ?

- Perkhidmatan ByrHASiL
- Bayaran Melalui Kad Kredit
- Perkhidmatan Bayaran Di Ejen LHDNM Yang Dilantik

Sila rujuk Seksyen 65A, 77A, 107C dan perenggan 12 Jadual 6, Akta Cukai Pendapatan 1967 dan Ketetapan Umum No. 9/2011 untuk rujukan lanjut.

APAKAH TANGGUNGJAWAB KOPERASI ?

01

Pendaftaran Fail di Lembaga Hasil dalam Negeri Malaysia

Hantar Borang CI secara e-Filing (e-CI) atau Borang CI secara manual ke Pusat Pemprosesan Maklumat LHDNM dalam tempoh 7 bulan dari tarikh tutup tempoh perakaunan (termasuk koperasi dormant)

02

03

Hantar anggaran cukai secara e-Filing (e-CP204) atau borang kertas (CP204) ke Pusat Pemprosesan Maklumat LHDNM secara manual

Bayaran Ansuran Koperasi (anggaran dibuat oleh koperasi)

04

05

Bayar baki cukai (jika ada) menggunakan CP207 sebelum / pada hari terakhir pengemukaan Borang CI (7 bulan selepas tarikh penutupan tempoh perakaunan)

Simpanan rekod dan buku akaun selama 7 tahun bagi tujuan semakan LHDNM

06

BAYARAN ANSURAN KOPERASI (ANGGARAN DIBUAT OLEH KOPERASI)

Perkara	Koperasi Baharu	Koperasi Sedia ada	Borang
Hantar Anggaran	Dalam masa 3 bulan pertama operasi	30 hari sebelum mula tempoh asas	CP204/e-CP204
Mula Bayar	Bulan ke-6 tempoh asas	Bulan ke-2 tempoh asas	CP207
Tarikh Bayaran		Sebelum / pada 15 hari bulan	CP207
Pinda Anggaran		Bulan ke-6 atau ke-9 tempoh asas	CP204A/e-CP204

(koperasi dormant tidak perlu hantar CP204)

KADAR CUKAI KOPERASI TAHUN TAKSIRAN 2015-2020

BANJARAN PENDAPATAN BERCUKAI RM	PENGIRAAN CUKAI RM	KADAR %	CUKAI RM
1 - 30,000	30,000 pertama	0	0
30,001 - 60,000	30,000 berikutnya	5	1,500
60,001 - 100,000	60,000 pertama 40,000 berikutnya	10	1,500 4,000
100,001 - 150,000	100,000 pertama 50,000 berikutnya	15	5,500 7,500
150,001 - 250,000	150,000 pertama 100,000 berikutnya	18	13,000 18,000
250,001 - 500,000	250,000 pertama 250,000 berikutnya	21	31,000 52,500
500,001 - 750,000	500,000 pertama 250,000 berikutnya	23	83,500 57,500
750,000 dan ke atas	750,000 pertama setiap ringgit berikutnya	24	141,000
Potongan yang dibenarkan ke atas pendapatan berasaskan kepada jumlah amaun kumpulan wang ahli-ahli		8	



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Penafian

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