



(Sila baca nota di muka sebelah sebelum mengisi borang ini)
(Please read the notes overleaf before completing this form)

LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

Seksyen 109 Akta Cukai Pendapatan, 1967
Section 109 Income Tax Act, 1967

AKAUN POTONGAN-POTONGAN DARIPADA BAYARAN ROYALTI DAN FAEDAH KEPADA ORANG YANG TIDAK BERMASTAUTIN
ACCOUNT OF DEDUCTION FROM ROYALTY AND INTEREST TO A NON- RESIDENT PERSON

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER					
1. No. Rujukan (No. Pendaftaran Syarikat/Perniagaan atau No. Kad Pengenalan bagi individu) Reference No. (Registration No. of Company/Business or Identity Card No. for individual)					
2. No. Pengenalan Cukai * (sila lengkapkan) Tax Identification No.(TIN) * (please complete)					
3. Nama Penuh Pembayar Full Name of Payer					
4. Alamat Surat-Menyurat Correspondence Address					
B. BUTIR-BUTIR MENGENAI ORANG YANG TELAH DIBAYAR/DIKREDITKAN FAEDAH/ROYALTI PARTICULARS OF PERSON TO WHOM INTEREST/ROYALTY HAD BEEN PAID/CREDITED					
5. No. Rujukan (No. Pasport/No. Pendaftaran Sykt./Perniagaan) Reference No.(Passport No./Registration No. of Company/Business)					
6. No. Pengenalan Cukai Malaysia (jika ada) Malaysian Tax Identification No. (if any)					
7. Nama Penuh Penerima Full Name of Payee					
8. Alamat Surat-Menyurat Correspondence Address					
9. Negara Asing Foreign Country					
C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS					
10. Kategori Bayaran Category of Payment	11. Tempoh diliputi oleh bayaran royalti/faedah royalti/interest paid/credited	12. Tarikh bayaran royalti/faedah telah dibayar/dikreditkan Date royalty/interest paid/credited	13. Amaun kasar (sertakan salinan invois) Gross amount (attach copy of invoice)	14. Amaun potongan Amount of deduction	15. Amaun bersih dibayar/dikreditkan (sertakan salinan dokumen) Net amount paid/credited (attach copy of document)
Royalti/Royalty Kadar/Rate (10%)			RM	RM	RM
Faedah/Interest Kadar/Rate (15%)			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan-potongan dari amaun faedah/royalti yang disebut di atas yang telah dibayar/dikreditkan dan mengemukakan akaun ini menurut peruntukan subseksyen 109(1) bersama dengan bukti dokumen tarikh pembayaran telah dibuat/dikreditkan.

I, on my own behalf/on behalf of the above mentioned payer have made deductions from the above-mentioned amounts of interest/royalty paid/credited and render this account in accordance with the provision of subsection 109(1) together with documentary evidence of the date payment was paid/credited.

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Cop Rasmi Syarikat/Company's Official Seal

Kegunaan Pejabat/Office Use

Kategori Category	Kod Bayaran Payment Code
Royalti/Royalty	162
Faedah/Interest	164

Nama :
Name
Jawatan :
Designation
No. Telefon :
Tel. No
Tandatangan :
Signature
Tarikh :
Date

Section 109 Income Tax Act 1967 states:

"(1) Where any person (in this section referred to as the payer) is liable to pay interest or royalty derived from Malaysia to any other person not known to him to be resident in Malaysia, other than interest or royalty attributable to a business carried on by such other person in Malaysia, he shall upon paying or crediting the interest (other than interest on an approved loan or interest of the kind referred to in paragraph 33, 33A, 33B, 35 or 35A of Part 1, Schedule 6) or royalty deduct therefrom tax at the rate applicable to such interest or royalty, and (whether or not that tax is so deducted) shall within one month after paying or crediting the interest or royalty render an account and pay the amount of that tax to the Director General:

Provided that the Director General may under special circumstances allow extension of time for tax deducted to be paid over.

(2) Where the payer fails to pay any amount due from him under subsection (1), that amount which he fails to pay shall be increased by a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General."

Nota/Notes:

Borang CP37 mesti **diisi dengan lengkap**. *Form CP37 must be duly completed.*

Bahagian A* Section A*	Jika pembayar belum ada Nombor Pengenalan Cukai, pendaftaran boleh dilakukan di LHDNM berdekatan atau melalui e-Daftar di laman web www.hasil.gov.my . <i>If the payer does not have a Tax Identification Number, registration can be done at the nearest LHDNM or by e-Daftar on the website www.hasil.gov.my.</i>
Bahagian B Section B	Gunakan Borang CP37 berasingan untuk setiap orang yang tidak bermastautin bagi bayaran faedah/royalti yang telah dibayar/dikreditkan kepadanya. <i>Use separate Form CP37 for each non-resident person to whom interest/royalty was paid/credited.</i>
Bahagian C Section C	Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut subseksyen 109(2), Akta Cukai Pendapatan 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147. <i>If any part of the tax payable is not paid within one month after paying or crediting the payment, the tax will be increased, without further notice, by a sum equal to ten percent of the amount which he fails to pay in accordance with subsection 109(2) of the Income Tax Act 1967. Payment of increase of tax, if any, should be paid separately using Form CP147.</i>

Bayaran boleh dibuat dengan menggunakan Nombor Bil atau Nombor Pengenalan Cukai:

Payment can be made using the Bill Number or Tax Identification Number:

Rujukan Bayaran Payment Reference	Medium Bayaran Mode Of Payment	Saluran Bayaran Payment Channels
Nombor Bil (melalui e-WHT) <i>Bill Number (via e-WHT)</i>	Tunai <i>Cash</i>	<ul style="list-style-type: none">• Kaunter Bank Terpilih/<i>Selected Bank Counter</i>• Mesin Deposit Tunai Bank Terpilih/<i>Selected Cash Deposit Machines</i>
	Dalam Talian <i>online</i>	<ul style="list-style-type: none">• Mesin Juruwang Automatik (ATM) Bank Terpilih <i>Selected Bank Automated Teller Machines.</i>• FPX (ByrHASiL)• Perbankan Internet Bank Terpilih/<i>Selected Bank Internet Banking</i>
Nombor Pengenalan Cukai (Menggunakan Nombor Virtual Akaun (VA) janaan daripada Sistem e-TT). <i>Tax Identification No (TIN) (using the Virtual Account Number (VA) generated from the e-TT System)</i>	Pindahan Telegrafik, Pindahan Dana Elektronik dan Pindahan Giro Antara Bank. <i>Telegraphic Transfer, Electronic Fund Transfer and Interbank Giro Transfer.</i>	<ul style="list-style-type: none">• Kaunter Bank Terpilih/<i>Selected Bank Counter</i>• Perbankan Internet Bank Terpilih/<i>Selected Bank Internet Banking</i>

Pembayar cukai adalah digalakkan untuk mengemukakan borang dan bayaran cukai pegangan di e-WHT melalui Portal MyTax di <https://mytax.hasil.gov.my/>.

Taxpayers are encouraged to submit forms and withholding tax payments in e-WHT through MyTax Portal at <https://mytax.hasil.gov.my/>.