



(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 107A Akta Cukai Pendapatan, 1967
Section 107A Income Tax Act, 1967

AKAUN POTONGAN-POTONGAN DARIPADA BAYARAN KONTRAK KEPADA KONTRAKTOR YANG TIDAK BERMASTAUTIN
ACCOUNT OF DEDUCTIONS FROM CONTRACT PAYMENT TO NON-RESIDENT CONTRACTORS

| 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. Cukai Pendapatan * (sila lengkapkan) Income Tax No.* (please complete) | | | | |
| 3. Nama Pembayar Name of Payer | | | | |
| 4. Alamat Pos Postal Address | | | | |
| 5. Nama Projek Project Name | | | | |
| 6. No. Kontrak (diberi oleh LHDNM) Contract No. (assigned by LHDNM) | | | | |
| B. BUTIR-BUTIR MENGENAI KONTRAKTOR YANG TIDAK BERMASTAUTIN PARTICULARS OF NON-RESIDENT CONTRACTOR | | | | |
| 7. No. Rujukan (No. Pasport/No. Pendaftaran Sykt./Perniagaan) Reference No. (Passport No./Registration No. of Company/ Business) | | | | |
| 8. No. Cukai Pendapatan Malaysia (jika ada) Malaysian Income Tax No. (if any) | | | | |
| 9. Nama Penuh Penerima Full Name of Payee | | | | |
| 10. Alamat Address | | | | |
| 11. Negara Asing Foreign Country | | | | |
| 12. Tahun Berakhir Perakaunan Penerima Account Year End of Payee | | | | |
| C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS | | | | |
| 13. Tempoh Asas Bayaran Kontrak Basis Period of Contract Payments | | | | |
| 14. Tarikh bayaran kontrak telah dibayar/dikreditkan Date of contract payments paid/credited (sertakan salinan dokumen bayaran/attach copy of payment documents) | 15. Amaun bayaran kontrak kasar Gross contract payment amount | 16. Bahagian perkhidmatan bayaran kontrak Service portion of contract payment | 17. Amaun potongan di bawah perenggan 107A(1)(a) Amount of deduction under paragraph 107A(1)(a) (Kadar/Rate 10%)** | 18. Amaun potongan di bawah perenggan 107A(1)(b) Amount of deduction under paragraph 107A(1)(b) (Kadar/Rate 3%)** |
| | RM | RM | RM | RM |
| Saya sertakan bersama-sama ini wang tunai/cek No. I enclose herewith cash/cheque No. | | | | |

** Sila kemukakan cek berasingan untuk setiap perenggan 107A(1)(a)/(b).
Please enclose separate cheques for each paragraph under 107A(1)(a)/(b).

.....
Cop Rasmi Syarikat/Company's Official Seal

Tarikh/Date:.....

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

Nota/Notes:**Bahagian A**

Jika pembayar belum ada Nombor Cukai Pendapatan, pendaftaran boleh dilakukan di cawangan berdekatan atau melalui e-Daftar di laman web www.hasil.gov.my .
If the payer does not have an Income Tax Number, registration can be done at the nearest branch or by e-Daftar on the website www.hasil.gov.my.

Jika tuan membuat bayaran cukai pegangan untuk kali pertama bagi sesuatu kontrak dengan kontraktor tidak bermastautin dan belum diberi no. kontrak oleh LHDNM, sila tuan berikan butir-butir berikut dalam kotak di bawah ini.
If you are making withholding tax payment for the first time in respect of a contract with a non-resident contractor and has not been assigned a contract no. by LHDN, please furnish the following details in the box provided below.

| | |
|----------------------------------------------------------------------------------------------------------|--|
| (i) Nombor projek / <i>Project number</i> | |
| (ii) Nama projek / <i>Project name</i> | |
| (iii) Tempoh projek / <i>Project period</i> | |
| (iv) Nilai kontrak / <i>Contract value</i> (untuk keseluruhan projek/ <i>for the entire project</i>) | |
| (v) Bahagian perkhidmatan nilai kontrak / <i>Service portion of contract value</i> | |

Bahagian B

Sila guna borang berasingan untuk tiap-tiap kontraktor yang tidak bermastautin kepada siapa bayaran kontrak telah dibuat atau dikreditkan.
Please use separate form for each non-resident contractor to whom contract payment was made or credited.

Jika pihak kontraktor adalah satu usahasama / konsortium, sila kemukakan Borang CP37A dan cek/kiriman wang/wang pos yang berasingan bagi setiap ahli usahasama/konsortium yang tidak bermastautin. Nama ahli hendaklah diikuti dengan nama usahasama/konsortium, dalam kurungan.
If the payee is a joint venture/consortium please submit separate Form CP37A with separate cheques/money orders/postal orders in respect of each non-resident partner of the joint venture/consortium. The partner's name to be followed by the joint venture/consortium's name, in brackets.

Jika penerima belum ada Nombor Rujukan Cukai Pendapatan, sila catatkan No. Pasport/No. Pendaftaran Sykt./Perniagaan.
If the payee has not been allocated an Income Tax Reference Number, please state the Passport No./Registration No. of Company/ Business .

Bahagian C

Cek-cek yang dibayar oleh bank-bank di luar Malaysia tidak akan diterima. Cek-cek hendaklah dipalang dan dibayar kepada **KETUA PENGARAH HASIL DALAM NEGERI**.
*Cheques drawn on banks outside Malaysia are not acceptable. Cheques should be crossed and made payable to the **DIRECTOR GENERAL OF INLAND REVENUE**.*

Bayaran hanya boleh dibuat melalui pos atau di kaunter bayaran seperti dinyatakan di bawah.
Payment can be made only by post or at the payment counters as stated below.

Cukai Pegangan **tidak boleh dibayar di bank**.
*Payment **cannot be made at the bank**.*

| | Alamat Pos / Postal Address | Kaunter Bayaran / Payment Counter |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| SEMENANJUNG MALAYSIA PENINSULAR MALAYSIA | Lembaga Hasil Dalam Negeri Malaysia Pusat Bayaran Kuala Lumpur, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Tuanku Abdul Halim Karung Berkunci 11061 50990 Kuala Lumpur | Tingkat Bawah, Blok 8A Kompleks Pejabat Kerajaan Jalan Tuanku Abdul Halim Kuala Lumpur |
| SABAH & WP LABUAN | Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Pusat Bayaran Kota Kinabalu Menara Hasil, Jalan Tunku Abdul Rahman, 88600 Kota Kinabalu Sabah | Tingkat Bawah, Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu |
| SARAWAK | Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Pusat Bayaran Kuching, Unit Operasi Kutipan Cukai, Aras 1, Wisma Hasil, No. 1, Jalan Padungan, 93100 Kuching Sarawak | Aras 1, Wisma Hasil No.1, Jalan Padungan, Kuching |

Bahagian D

Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran kontrak itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut Subseksyen 107A(2) Akta Cukai Pendapatan, 1967.
If any part of the tax payable is not paid within one month after paying or crediting the contract 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 107A(2) of the Income Tax Act, 1967.

Bayaran kenaikan cukai, jika berkenaan, hendaklah dibayar secara berasingan dengan menggunakan Borang CP 147(1) dan cek berasingan.
Payment of increased of tax, if any, should be paid separately using form CP147(1) with a separate cheque.