



(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. Cukai Pendapatan * (sila lengkapkan) Income Tax No. * (please complete)					
3. Nama Pembayar Name of Payer					
4. Alamat Pos Postal 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. Cukai Pendapatan Malaysia (jika ada) Malaysian Income Tax No. (if any)					
7. Nama Penuh Penerima Full Name of Payee					
8. Alamat 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/faedah Period for which royalty/interest paid/credited	12. Tarikh bayaran royalti/faedah telah dibayar/ dikreditkan Date royalty/ interest paid/ credited	13. Amaun kasar (sertakan salinan invoice) Gross amount (attach copy of invoice)	14. Amaun potongan Amount of deduction	15. Amaun bersih dibayar/ ikreditkan (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.

Saya sertakan bersama-sama ini wang tunai/cek No:.....
I enclose herewith cash/cheque No.

Amaun : RM.....
Amount

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

Nama:
Name

Tarikh/Date:.....

Jawatan:
Designation

No. Telefon:
Tel. No:

Tandatangan:
Signature

Kegunaan Pejabat/Office Use

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

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."

Borang CP37 mesti **diisi dengan lengkap**.

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**. Bayaran hanya boleh dibuat melalui pos atau di kaunter bayaran seperti dinyatakan di bawah.

Cukai Pegangan **tidak boleh dibayar di bank**.

Nota:

- 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 .
- Bahagian B** Gunakan borang CP37 dan cek berasingan untuk setiap orang yang tidak bermastautin bagi bayaran faedah/royalti yang telah dibayar/dikreditkan kepadanya.
- Bahagian 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 dan cek berasingan.

Form CP37 must be duly completed.

*Cheques drawn on banks outside Malaysia are not acceptable. Cheques should be crossed and made payable to the **DIRECTOR GENERAL OF INLAND REVENUE**. Payment can be made only by post or at the payment counters as stated below.*

Payment cannot be made at the bank.

Notes:

- Section A*** *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.*
- Section B** *Use separate Form CP37 and cheque for each non-resident person to whom interest/royalty was paid/credited.*
- Section C** *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 and separate cheque.*

	Alamat Pos / Postal Address	Kaunter Bayaran / Payment Counter
SEMANJUNG 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