



(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 109C Akta Cukai Pendapatan, 1967
Section 109C Income Tax Act, 1967

AKAUN POTONGAN-POTONGAN DARIPADA FAEDAH (SELAIN DARIPADA FAEDAH YANG DIKECUALIKAN DI BAWAH AKTA CUKAI
PENDAPATAN 1967) YANG DIBAYAR KEPADA INDIVIDU YANG BERMASTAUTIN
ACCOUNT OF DEDUCTIONS FROM INTEREST (OTHER THAN INTEREST EXEMPT UNDER THE INCOME TAX ACT 1967) PAID TO
RESIDENT INDIVIDUALS

A. BUTIR-BUTIR BANK/INSTITUSI KEWANGAN PARTICULARS OF BANK/FINANCIAL INSTITUTION		
1. No. Rujukan (No. Pendaftaran Syarikat/Perniagaan) Reference No. (Registration No. of Company/ Business)		
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 POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS		
5. Tempoh di mana faedah dibayar/ dikreditkan Period for which interest was paid/ credited	6. Amaun faedah yang telah dibayar/ dikreditkan yang tertakluk kepada Cukai Pegangan Seksyen 109C Amount of interest paid/credited subject to Withholding Tax under Section 109C	7. Amaun Cukai Pegangan selepas pelarasan, jika ada Amount of Withholding Tax after adjustments, if any
	RM	RM

Saya telah membuat potongan-potongan daripada amaun faedah yang disebutkan di atas yang telah dibayar /dikreditkan dan mengemukakan akaun ini menurut peruntukan-peruntukan Seksyen 109C.

I have made deductions from the above amount of interest paid / credited and render this account in accordance with the provision of Section 109C.

Surat akuan dari **Juruaudit Luar** kami dikepilkan.

Ya / Yes	<input type="checkbox"/>
Tidak / No	<input type="checkbox"/>

A certificate from our **External Auditor** is attached

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

Tarikh/Date:.....

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

Kegunaan Pejabat/Office Use

Kod Bayaran Payment Code
074

Section 109C Income Tax Act 1967 states:

"(1) Where any person (in this section referred to as the payer) is liable to pay interest (other than interest exempt from tax under this Act or any order made thereto) accruing in or derived from Malaysia to an individual resident in Malaysia, he shall upon paying or crediting such interest deduct therefrom tax at the rate applicable to such interest, and (whether or not that tax is so deducted) shall within one month after paying or crediting the interest 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 a debt due from him to the Government and shall be payable forthwith to the Director General."

Nota:

Borang CP37C 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**.

Notes:

Form CP37C 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**.

	Alamat Pos / Postal Address	Kaunter Bayaran / Payment Counter
SEMENANJUNG MALAYSIA PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Pejabat Kerajaan Jalan Duta Kuala Lumpur
SABAH & WP LABUAN	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan, Tingkat Bawah, 3 & 4, Wisma Hasil, Jalan Tuanku Abdul Rahman, 88600 Kota Kinabalu, Sabah	Tingkat Bawah, Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan, Aras 1, Wisma Hasil No.1, Jalan Padungan, 93100 Kuching	Aras 1, Wisma Hasil No.1, Jalan Padungan, Kuching