



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

AKAUN POTONGAN-POTONGAN DARIPADA PENGELUARAN SUMBANGAN DARIPADA DANA DI BAWAH SKIM PERSARAAN SWASTA
ACCOUNT OF DEDUCTIONS FROM WITHDRAWAL OF CONTRIBUTION FROM A FUND UNDER A PRIVATE RETIREMENT SCHEME

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER			
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 ORANG YANG TELAH DIBAYAR / BAYARAN DI BAWAH SEKSYEN 109G PARTICULARS OF PERSON TO WHOM PAYMENT IS MADE UNDER SECTION 109G			
5. No. Rujukan (No. Kad Pengenalan bagi individu) Reference No. (Identity Card No. for individual)			
6. No. Cukai Pendapatan Malaysia (jika ada) Malaysian Income Tax No. (if any)			
7. Nama Penuh Penerima Full Name of Recipient			
8. Alamat Address			
C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS			
9. Tarikh bayaran telah dibayar Date the payment is paid	10. Amaun bayaran kasar (sertakan salinan invois/penyata) Amount of gross payment (attach copy of invoice/statement)	11. Amaun potongan dibawah Seksyen 109G (kadar 8%) Amount of deduction under Section 109G (rate of 8%)	12. Amaun bersih dibayar (sertakan salinan dokumen) Net amount paid (attach copy of document)
	RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan dinyatakan di atas menurut peruntukan Subseksyen 109G(1) bersama dengan bukti tentang tarikh pembayaran telah dibuat.

I, on my own behalf/on behalf of the above mentioned payer have made deductions from the above-mentioned amount of income pursuant to subsection 109G(1) together with documentary evidence of the date payment is paid.

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

Jawatan:
Designation

Tarikh/Date:.....

No. Telefon:
Tel. No:

Tandatangan:
Signature

Kegunaan Pejabat/Office Use

Kod Bayaran Payment Code
355

Section 109G Income Tax Act 1967 states:

“(1) Where a person (in this section referred to as “the payer”) makes payment to an individual (in this section referred to as “the recipient”) in relation to a withdrawal of contribution before reaching the age of fifty-five (other than by reason of death or permanently leaving Malaysia) from a fund administered by that payer under a private retirement scheme, the payer shall upon paying the amount, deduct from that amount, tax at a rate applicable to such payment, and (whether or not tax is so deducted) shall within one month after paying the amount 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 the amount of tax deducted to be paid over.

(2) Where the payer fails to pay any amount due from him under subsection (1), the 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 CP37G 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 CP37G dan cek berasingan untuk setiap orang yang bayaran telah dibayar kepadanya.

Bahagian C Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar bayaran itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut Subseksyen 109G(2), Akta Cukai Pendapatan, 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147 dan cek berasingan.

Form CP37G 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 CP37G and cheque for each person to whom payment was paid.*

Section C *If any part of the tax payable is not paid within one month after paying 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 109G(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
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