

Co-operative tax is imposed on society / body which is resides and receives income in Malaysia:

- A co-operative society registered under the Co-operative Act 1993 (Act 502);
- Farmer Association registered under the Farmer Associations Act 1967;
- Farmer Association registered under the Farmer Organisations Act 1973; and
- Fisherman Association registered under the Fishermen Associations Act 1971

#### Please Note

A co-operative society is subject to tax under Income Tax Act 1967

### Responsibility of Co-operative

- Submit Form C1 via **e-Filing** (e-C1) or Form C1 manually to LHDNM's Information Processing Centre (including dormant co-operative)
- Submit the estimated tax payable via **e-Filing** (e-CP204) or Form CP204 manually to LHDNM's Information Processing Centre
- Installment Payment by co-operative (estimate by co-operative)

Items	New Co-operative Society	Existing Co-operative Society	Form
Submit Estimate	Within first 3 months of operations	30 days prior to the commencement of the basis period	CP204
Payment Due	6 <sup>th</sup> month of the basis period	2 <sup>nd</sup> month of the basis period	CP207
Payment Due	Before / on the 15 <sup>th</sup> of every month		CP207
Revise Estimate	In the 6 <sup>th</sup> and 9 <sup>th</sup> month of the basis period		CP204A

(Dormant co-operatives do not need to submit CP204)

- Pay balance of tax payable (if any) by using CP207 before / on the last day of submission of Form C1 (7 months after the accounting period ends)
- Keep records and accounts for 7 years for LHDNM's audit purposes

### Exemption of Co-operative Tax

- For first 5 years from the date of registration; and
- After the end of the 5th year, if members' funds on the first day of basis period is **less than RM750,000**

#### Please Note

Co-operative must fill out and submit Form C1 by e-Filing (e-C1) or Form C1 manually even through exempted from tax under subparagraph 12(1)(a) or subparagraph 12(1)(b), Schedule 6 of ITA 1967

### Persons Responsible

- Chairman of the co-operative society
- Secretary of the co-operative society
- Treasurer of the co-operative society
- Anyone who performs any of the above functions

### Co-operative Tax Rate

Taxable Income (RM)	Year of Assessment	
	2014	2015 - 2018
1-30,000	0%	0%
30,001-60,000	5%	5%
60,001-100,000	10%	10%
100,001-150,000	15%	15%
150,001-250,000	20%	18%
250,001-500,000	22%	21%
500,001-750,000	24%	23%
More than 750,000	25%	24%

### LHDNM Payment Facilities

- Payment by **ByrHASiL**
- Payment by Credit Cards
- Payment Services at Appointed LHDNM Agents



**CUKAI KOPERASI**  
Tax On Co-operative



2018



Cukai koperasi dikenakan atas pertubuhan / badan berikut yang bermastautin dan memperolehi pendapatan di Malaysia:

- Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502);
- Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1967;
- Pertubuhan Peladang yang berdaftar di bawah Akta Organisasi Peladang 1973; dan
- Pertubuhan Nelayan yang berdaftar di bawah Akta Pertubuhan Nelayan 1971

### Perhatian

Layanan cukai koperasi tertakluk kepada Akta Cukai Pendapatan 1967

### Tanggungjawab Koperasi

- Hantar Borang C1 secara **e-Filing** (e-C1) atau Borang C1 secara manual ke Pusat Pemrosesan Maklumat LHDNM (termasuk koperasi dorman)
- Hantar anggaran cukai secara **e-Filing** (e-CP204) atau borang kertas (CP204) ke Pusat Pemrosesan Maklumat LHDNM secara manual
- Bayaran Ansuran Koperasi (anggaran dibuat oleh koperasi)

Perkara	Koperasi Baharu	Koperasi Sedia ada	Borang
Hantar Anggaran	Dalam masa 3 bulan pertama operasi	30 hari sebelum mula tempoh asas	CP204
Mula Bayar	Bulan ke-6 tempoh asas	Bulan ke-2 tempoh asas	CP207
Tarikh Bayaran	Sebelum / pada 15 haribulan		CP207
Pinda Anggaran	Bulan ke-6 atau ke-9 tempoh asas		CP204A

(Koperasi dorman tidak perlu hantar CP204)

- Bayar baki cukai (jika ada) menggunakan CP207 sebelum / pada hari terakhir pengemukaan Borang C1 (7 bulan selepas tarikh penutupan tempoh perakaunan)
- Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan LHDNM

### Penafian

Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai suatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan

### Pengecualian Cukai Koperasi

- Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan
- Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas **kurang daripada RM750,000**

### Perhatian

Koperasi perlu mengisi dan menghantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual walaupun dikecualikan cukai di bawah subperenggan 12(1)(a) atau subperenggan 12(1)(b), Jadual 6 ACP 1967

### Orang Yang Bertanggungjawab

- Pengerusi koperasi
- Setiausaha koperasi
- Bendahari koperasi
- Orang yang menjalankan mana-mana fungsi di atas

### Kadar Cukai Koperasi

Pendapatan Bercukai (RM)	Tahun Taksiran	
	2014	2015 - 2018
1-30,000	0%	0%
30,001-60,000	5%	5%
60,001-100,000	10%	10%
100,001-150,000	15%	15%
150,001-250,000	20%	18%
250,001-500,000	22%	21%
500,001-750,000	24%	23%
Melebihi 750,000	25%	24%

### Kemudahan Bayaran Cukai Koperasi

- Perkhidmatan **ByrHASIL**
- Bayaran Melalui Kad Kredit
- Perkhidmatan Bayaran Di Ejen LHDNM Yang Dilantik



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