

# CUKAI KORPORAT

*Corporate Tax*



## WHAT IS CORPORATE TAX ?

Corporate Tax is charged on a resident company (sendirian berhad and berhad) who receive income

- In Malaysia and
- Outside Malaysia for company carrying out insurance, sea / air transportation and banking business

## WHO ARE RESPONSIBLE PERSONS ?

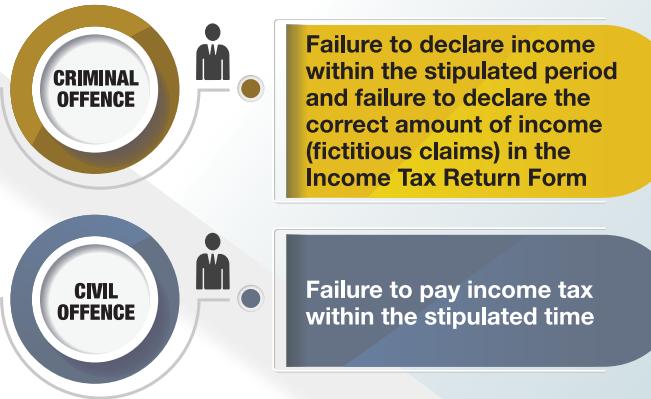
- Directors of the company
- Secretary of the company
- Manager of the principal officer
- Anyone who performs any of the above functions

## WHAT ARE COMPANY'S RESPONSIBILITIES ?

- Keep records and accounts for 7 years for IRBM's audit
- Pay balance of the tax payable (if any) using CP 207 before / on the last day of submission of Form e-C (7 months after the accounting period ends)

Any changes of information please update:

- Correspondence address / business registered address
- Contact number
- Change of company name
- Information of tax agent (if applicable)



## WHEN TO SUBMIT / PAY ?

Items	New Company	Existing Company	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 Date	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

## CORPORATE TAX RATE

Type of Company	Year of Assessment		
	2009 - 2015	2016	2017 / 2018
Paid-up capital up to RM2.5 million at the beginning of the basis period			
• Chargeable income first RM500,000	20%	19%	18%
• On the balance of chargeable income	25%	24%	24%
Paid-up capital exceeding RM2.5 million at the beginning of the basis period	25%	24%	24%



LHDNM/R03/19

### Disclaimer

This leaflets is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference

# APA ITU CUKAI KORPORAT ?

Cukai korporat dikenakan atas syarikat bermastautin (sendirian berhad dan berhad) yang memperolehi pendapatan:

- Di Malaysia
- Dari luar Malaysia bagi syarikat insurans, pengangkutan laut / udara dan perbankan

# SIAPA ORANG YANG BERTANGGUNGJAWAB ?

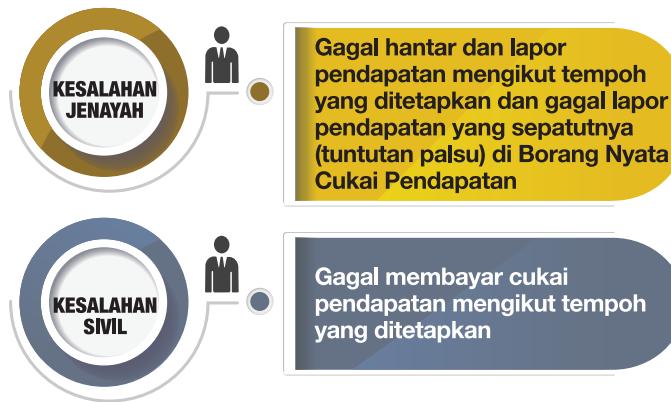
- Pengarah-pengarah syarikat
- Setiausaha syarikat
- Pengurus atau pegawai utama
- Sesiapa sahaja yang menjalankan mana-mana fungsi di atas

# APA TANGGUNGJAWAB SYARIKAT ?

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

Maklumat yang perlu dikemaskini sekiranya terdapat perubahan adalah:

- Alamat surat menyurat / alamat premis perniagaan
- Nombor telefon untuk dihubungi
- Pertukaran nama syarikat
- Maklumat ejen cukai (jika berkenaan)



# BILA PERLU HANTAR / BAYAR ?

Perkara	Syarikat Baharu	Syarikat 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

# KADAR CUKAI KORPORAT

Jenis Syarikat	Tahun Taksiran		
	2009 - 2015	2016	2017 / 2018
Modal berbayar sehingga RM2.5 juta pada awal tempoh asas			
• Pendapatan bercukai RM500,000 pertama	20%	19%	18%
• Pendapatan bercukai selebihnya	25%	24%	24%
Modal berbayar melebihi RM2.5 juta pada awal tempoh asas	25%	24%	24%



# MANFAAT CUKAI UNTUK KESEJAHTERAAN BERSAMA



Info lanjut: Imbas QR Code  
Further info: Scan QR Code

