

CUKAI KOPERASI

Cooperative Tax



WHAT ARE COOPERATIVE RESPONSIBILITIES?

Submit Form C1 via e-Filing (e-C1) or Form C1 manually to IRBM's Information Processing Centre (including dormant cooperative)



Submit the estimated tax payable via e-Filing (e-CP204) or Form CP204 manually to IRBM's Information Processing Centre



Instalment Payment by cooperative (estimate by cooperative)



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 record and accounts for 7 years for IRBM's audit purposes



INSTALLMENT PAYMENT BY COOPERATIVE (ESTIMATE BY COOPERATIVE)

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

COOPERATIVE 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%

WHAT IS COOPERATIVE TAX?

Cooperative tax is imposed on society / body which is residence and receives income in Malaysia:

- a. A cooperative society registered under the Cooperative Act 1993 (Act 502);
- b. Farmer Association registered under the Farmer Associations Act 1967;
- c. Farmer Association registered under the Farmer Organisations Act 1973; and
- d. Fisherman Association registered under the Fishermen Associations Act 1971

WHO ARE RESPONSIBLE PERSONS?

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

WHAT ARE COOPERATIVE TAX EXEMPTION?

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

WHAT ARE IRBM PAYMENT FACILITIES?

- Electronic Services ()
- Credit Cards
- Via IRBM appointed agent

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



LHDNM/R04/19

APAKAH CUKAI KOPERASI?

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

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

SIAPAKAH YANG BERTANGGUNGJAWAB?

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

APAKAH PENGECAULIAN 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

APAKAH KEMUDAHAN BAYARAN CUKAI KOPERASI?

- Elektronik LHDNM ( HASIL)
- Kad Kredit
- Melalui ejen LHDNM yang dilantik

APAKAH TANGGUNGJAWAB KOPERASI?

Hantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual ke Pusat Pemprosesan Maklumat LHDNM (termasuk koperasi dorman)

01
Hantar anggaran cukai secara e-Filing (e-CP204) atau borang kertas (CP204) ke Pusat Pemprosesan Maklumat LHDNM secara manual

02
Bayaran Ansuran Koperasi (anggaran dibuat oleh koperasi)

03
Bayar baki cukai (jika ada) menggunakan CP207 sebelum / pada hari terakhir pengemukaan Borang C1 (7 bulan selepas tarikh penutupan tempoh perakaunan)

04
Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan LHDNM

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

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%



MANFAAT CUKAI UNTUK KESEJAHTERAAN BERSAMA



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



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