



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

AKAUN POTONGAN-POTONGAN DARIPADA PENDAPATAN AMANAH PELABURAN HARTA TANAH  
ACCOUNT OF DEDUCTIONS FROM REAL ESTATE INVESTMENT TRUST INCOME

A. BUTIR-BUTIR PEMBAYAR/PARTICULARS OF PAYER					
1. No. Rujukan (No. Pendaftaran Amanah Pelaburan Harta Tanah) Reference No. (Registration No. of Real Estate Investment Trust)					
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. Kategori penerima Category of payee	6. Tempoh di mana pendapatan berkenaan telah diagihkan Period for which the said income was distributed	7. Tarikh pendapatan berkenaan telah diagihkan Date the said payment was distributed	8. Amaun pendapatan kasar diagihkan Amount of gross income distributed	9. Amaun potongan di bawah Seksyen 109D Amount of deduction under Section 109D	10. Amaun bersih diagihkan Net amount distributed
Syarikat tidak bermastautin Non-resident company			RM	RM	RM
Selain daripada syarikat bermastautin Other than a resident company			RM	RM	RM
Pelabur institusi asing Foreign institutional investors			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan yang diagihkan daripada Amanah Pelaburan Harta Tanah yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan Sub-sekseyen 109D(2) bersama-sama dengan dokumen-dokumen sebagai bukti tentang tarikh pendapatan telah diagihkan.

I, on my own behalf/on behalf of the above-mentioned payer have made deductions from the above-mentioned amount of income distributed from Real Estate Investment Trust and render this account in accordance with the provision of Subsection 109D(2) together with documentary evidence of the date income was distributed.

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  
No. Telefon: .....  
Tel. No:  
Tandatangan: .....  
Signature

Tarikh/Date:.....

Kegunaan Pejabat/Office Use

Kategori Category	Kod Bayaran Payment Code
Syarikat tidak bermastautin Non-resident company	262
Selain daripada syarikat bermastautin Other than a resident company	277
Pelabur institusi asing Foreign institutional investors	278

**Section 109D Income Tax Act 1967 states:**

"(1) This section shall only apply to income of a unit trust which is exempt under section 61A.

(2) Where a unit trust (in this section referred to as the payer) distributes income to a unit holder other than a unit holder which is a resident company which is deemed to be derived from Malaysia, the payer shall upon distributing the income, deduct therefrom tax at the rate applicable to such income and shall within one month after distributing such income, 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.*

(3) Where the payer fails to pay any amount due from him under subsection (2), that amount which he fails to pay shall be increased by a sum equal to ten per cent of that amount and that amount which he fails to pay and the increased sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General."

Maklumat terperinci mengenai pengagihan seperti nama, alamat dan nombor kad pengenalan pemegang unit hendaklah disimpan selama 7 tahun dari tarikh bayaran cukai pegangan dibuat kepada LHDN. Maklumat ini perlu dikemukakan kepada LHDNM apabila diminta berbuat demikian.

Borang CP37E 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](http://www.hasil.gov.my).

**Bahagian B** Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut Subseksyen 109D(3), Akta Cukai Pendapatan, 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147 dan cek berasingan.

*Detailed information on the distribution such as name, address and identity card number of the unit holder must be retained for 7 years from the date the withholding tax is remitted to IRB. This information has to be submitted to IRBM upon request.*

*Form CP37E 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](http://www.hasil.gov.my).*

**Section B** *If any part of the tax payable is not paid within one month after paying or crediting 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 109D(3) of the Income Tax Act 1967. Payment of increase of tax, if any, should be paid separately using Form CP147 and separate cheque.*

	<b>Alamat Pos / Postal Address</b>	<b>Kaunter Bayaran / Payment Counter</b>
<b>SEMENANJUNG MALAYSIA PENINSULAR MALAYSIA</b>	Lembaga Hasil Dalam Negeri Malaysia Pusat Bayaran Kuala Lumpur, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Tuanku Abdul Halim Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Pejabat Kerajaan Jalan Tuanku Abdul Halim Kuala Lumpur
<b>SABAH &amp; WP LABUAN</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Pusat Bayaran Kota Kinabalu Menara Hasil, Jalan Tunku Abdul Rahman, 88600 Kota Kinabalu Sabah	Tingkat Bawah, Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
<b>SARAWAK</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Pusat Bayaran Kuching, Unit Operasi Kutipan Cukai, Aras 1, Wisma Hasil, No. 1, Jalan Padungan, 93100 Kuching Sarawak	Aras 1, Wisma Hasil No.1, Jalan Padungan, Kuching