



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

AKAUN POTONGAN-POTONGAN DARIPADA DANA TAKAFUL KELUARGA, DANA TAKAFUL SEMULA KELUARGA ATAU DANA
TAKAFUL AM DI BAWAH SEKSYEN 60AA AKTA CUKAI PENDAPATAN 1967
ACCOUNT OF DEDUCTIONS FROM FAMILY FUND, FAMILY RE-TAKAFUL FUND OR GENERAL FUND UNDER SECTION 60AA
INCOME TAX ACT 1967

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 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 109E Amount of deduction under Section 109E	10. Amaun bersih diagihkan Net amount distributed
Selain daripada syarikat bermastautin Other than a resident company			RM	RM	RM
Syarikat tidak bermastautin Non-resident company			RM	RM	RM

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun pendapatan yang diagihkan daripada dana takaful keluarga, dana takaful semula keluarga atau dana takaful am yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan Subseksyen 109E(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 family fund, family re-takaful fund or general fund and render this account in accordance with the provision of Subsection 109E(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
Selain daripada syarikat bermastautin Other than a resident company	269
Syarikat tidak bermastautin Non-resident company	270

Section 109E Income Tax Act 1967 states:

- "(1) This section shall only apply to profits distributed or credited out of family fund, family re-takaful fund or general fund under section 60AA.
- (2) Where a takaful operator (in this section referred to as "the payer") distributes or credits any amount of income to a participant other than participant which is a resident company which is deemed to be derived from Malaysia, the payer shall upon distributing or crediting the amount—
- (a) deduct from the proportion of that amount, tax at the rate applicable to that proportion; and
- (b) whether or not that tax is so deducted, within one month after distributing or crediting such amount, render an account and pay the amount of tax to the Director General.
- (3) The Director General may in relation to subsection (2) under special circumstances allow extension of time for the amount of tax deducted to be paid over.
- (4) 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 an amount 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."

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(T) 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 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 109E(4), 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(T) 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 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 109E(4) 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 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
SABAH & WP LABUAN	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
SARAWAK	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