



(Sila baca nota di muka sebelah sebelum mengisi borang ini)
(Please read the notes overleaf before completing this form)

(C.P.37A - Pln. 1/2005)

LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA

Saksyen 107A Akta Cukai Pendapatan 1967
Section 107A Income Tax Act 1967

AKAUN POTONGAN-POTONGAN DARIPADA BAYARAN KONTRAK KEPADA KONTRAKTOR YANG TIDAK BERMASTAUTIN
ACCOUNT OF DEDUCTIONS FROM CONTRACT PAYMENT TO NON-RESIDENT CONTRACTORS

A BUTIR-BUTIR PEMBAYAR / PARTICULARS OF PAYER				
1. Nama Pembayar/Name of Payer				
2. Alamat Pos/Postal Address				
3. Nama Projek/Project Name				
4. No. Kontrak(diberi oleh LHDN) Contract No. (assigned by LHDN)				
5. No. Cukai Pendapatan dan Cawangan (jika tiada, nyata: No. Pendaftaran Sykt./Perniagaan) Income Tax No. and Branch (If none, state: Registration No. of Company/Business)				
B BUTIR-BUTIR MENGENAI KONTRAKTOR YANG TIDAK BERMASTAUTIN PARTICULARS OF NON-RESIDENT CONTRACTOR				
6. Nama Penuh Penerima Full Name of Payee				
7. Alamat Pos/Postal Address				
8. Negara Asing/Foreign Country				
9. Tahun Berakhir Perakaunan Penerima Account Year End of Payee				
10. No. Cukai Pendapatan Malaysia (jika tiada, nyatakan: No. Pasport/No. Pendaftaran Sykt./Perniagaan) Malaysian Income Tax No. (If none, state: Passport No./Registration No. of Company/Business)				
C BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS				
11. Tempoh Asas Bayaran Kontrak Basis Period of Contract Payment				
12. Tarikh bayaran kontrak telah dibayar/dikreditkan Date contract payment paid/credited (Sertakan salinan dokumen bayaran)	13. Amaun Bayaran kontrak kasar Gross contract payment amount	14. Bahagian perkhidmatan bayaran kontrak Service portion of contract payment	15. Amaun potongan di bawah seksyen 107A(1)(a) (Kadar 10%) Amount of deduction under section 107A(1)(a) (Rate 10%)	16. Amaun potongan di bawah seksyen 107A(1)(b) (Kadar 3%) Amount of deduction under section 107A(1)(b) (Rate 3%)
	RM		RM	RM
Saya sertakan bersama-sama ini wang tunai/cek No. I enclose herewith cash/cheque No.				RM

Nama:
Name

Jawatan:
Designation

No. Telefon:
Telephone No.

Tandatangan:
Signature

Cop Rasmi Syarikat / Company's Official Seal

Tarikh/Date:.....

Nota:

Bahagian A

Jika pembayar belum ada Nombor Rujukan Cukai Pendapatan, sila catatkan nombor pendaftaran syarikat/ perniagaan.

If the payer has not been allocated an Income Tax Reference Number, please state the registration number of the company / business.

Jika tuan membuat bayaran cukai pegangan untuk kali pertama bagi sesuatu kontrak dengan kontraktor tidak bermastautin dan belum diberi no. kontrak oleh LHDN, sila tuan berikan butir-butir berikut dalam kotak di bawah ini.

If you are making withholding tax payment for the first time in respect of a contract with a non-resident contractor and has not been assigned a contract no. by LHDN, please furnish the following details in the box provided below.

(i) Nombor projek / <i>Project number</i>	
(ii) Nama projek / <i>Project name</i>	
(iii) Tempoh projek / <i>Project period</i>	
(iv) Nilai kontrak / <i>Contract value</i> (untuk keseluruhan projek/ <i>for the entire project</i>)	
(v) Bahagian perkhidmatan nilai kontrak / <i>Service portion of contract value</i>	

Bahagian B

Sila guna borang berasingan untuk tiap-tiap kontraktor yang tidak bermastautin kepada slapa bayaran kontrak telah dibuat atau dikreditkan.

Please use separate forms for each non-resident contract to whom contract payment was made or credited.

Jika pihak kontraktor adalah satu usahasama / konsortium, sila kemukakan Borang CP37A dan cek/ kiriman wang/wang pos yang berasingan bagi setiap ahli usahasama/konsortium yang tidak bermastautin. Nama ahli hendaklah diikuti dengan nama usahasama/konsortium, dalam kurungan.

If the payee is a joint venture/consortium please submit separate Form CP37A with separate cheques/ money orders/postal orders in respect of each non-resident partner of the joint venture/consortium. The partner's name to be followed by the joint venture/consortium's name, in brackets.

Jika penerima belum ada Nombor Rujukan Cukai Pendapatan, sila catatkan nombor pendaftaran syarikat/ perniagaan.

If the payee has not been allocated an Income Tax Reference Number, please state the registration number of the company/business.

Bahagian C

Cek-cek yang dibayar di luar Malaysia tidak akan diterima. Cek-cek hendaklah dipalang dan dibayar kepada KETUA PENGARAH HASIL DALAM NEGERI, D/A LEMBAGA HASIL DALAM NEGERI MALAYSIA, CAWANGAN PUNGUTAN, Karung Berkunci 11061, 50990 KUALA LUMPUR. Pembayaran juga boleh dibuat di Kaunter Bayaran, Tingkat Bawah, Blok 8A, Kompleks Bangunan Kerajaan, Jalan Duta, Kuala Lumpur.

Cheques drawn on banks outside Malaysia are not acceptable. Cheques should be crossed and made payable to the DIRECTOR GENERAL OF INLAND REVENUE, C/O INLAND REVENUE BOARD OF MALAYSIA, COLLECTION BRANCH, Locked Bag 11061, 50990 KUALA LUMPUR. Payments may also be made at the Payment Counter, Ground Floor, Block 8A, Government Complex, Jalan Duta, Kuala Lumpur.

Bahagian D

Jika mana-mana bahagian cukai yang kena dibayar tidak dibayar dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran kontrak itu, cukai akan dinaikkan, tanpa notis selanjutnya, sebanyak jumlah yang sama banyak dengan sepuluh peratus daripada bayaran kontrak yang tertakluk kepada potongan cukai, mengikut Seksyen 107A(2) Akta Cukai Pendapatan, 1967.

If any part of the tax payable is not paid within one month after paying or crediting the contract payment, the tax will be increased, without further notice, by a sum equal to ten percent of the contract payment liable to deduction of tax, in accordance with Section 107A(2) of the Income Tax Act, 1967.

Bayaran kenaikan cukai, jika berkenaan, hendaklah dibayar secara berasingan dengan menggunakan Borang CP 147(1) dan cek berasingan.

Payment of increased in tax, if any, should be paid separately using form CP147(1) with a separate cheque.