(C.P.37D - Pin. 1/2005)

LHDN MALAYSIA

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

AKAUN POTONGAN-POTONGAN DARIPADA PENDAPATAN KELAS KHAS DI BAWAH SEKSYEN 4A AKTA CUKAI PENDAPATAN 1967
ACCOUNT OF DEDUCTIONS FROM SPECIAL CLASSES OF INCOME IN ACCORDANCE WITH SECTION 4A INCOME TAX ACT 1967

A. BUTIR-BUTIR PEMBAYAR / *PARTICULARS OF PAYER*

1. Nama Pembayar/*Name of Payer*	Penang Global Tourism Sdn Bhd
2. Alamat Pos/*Postal Address*	No.8B (First Floor), The Whiteaways Arcade Lebuh Pantai, George Town 10300 Penang
3. No. Cukai Pendapatan dan Cawangan (jika tiada, nyatakan No. Pendaftaran Sykt./Perniagaan) *Income Tax No. and Branch (If none, state Registration No. of Company/Business)*	C0285195105 / Penang

B. BUTIR-BUTIR MENGENAI ORANG YANG TELAH DIBAYAR / DIKREDITKAN PENDAPATAN KELAS KHAS
PARTICULARS OF PERSON TO WHOM THE SPECIAL CLASSES OF INCOME HAD BEEN PAID/CREDITED

4. Nama Penuh Penerima *Full Name of Payee*	Sozo Pte Ltd
5. Alamat / *Address*	4 Leng Keng Road, #05-11A, Singapore 159088
6. Negara Asing/*Foreign Country*	Singapore
7. 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)*	N/A

C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN / *PARTICULARS OF DEDUCTIONS*

8. Tempoh di mana bayaran dibayar/dikredit *Period for which the said payment was paid/ credited*	9. Tarikh bayaran telah dibayar/dikreditkan *Date the payment was paid/credited*	10. Amaun bayaran kasar (sertakan salinan invois) *Amount of gross payment (attach copy of invoice)* (Sila rujuk kepada Appendix I)	11. Amaun potongan dibawah Seksyen 109B (Kadar 10%) *Amount of deduction under Section 109B (rate 10%)* Singapore - 5%	12. Amaun bersih dibayar/ dikreditkan (sertakan salinan dokumen) *Net amount paid/credited (attach copy of document)*
Penang	29/5/2017	RM440,000.00	RM22,000.00	RM 418,000.00

Saya, bagi pihak saya sendiri/bagi pihak pembayar di atas telah membuat potongan daripada amaun bayaran golongan pendapatan kelas khas yang disebut di atas ini dan mengemukakan akaun ini menurut peruntukan Seksyen 109B(1) bersama dengan bukti tentang tarikh pembayaran telah dibuat/dikreditkan.
I, on my own behalf/on behalf of the above mentioned payer have made deductions from the above-mentioned amounts of special classes of income and render this account in accordance with the provision of Section 109B(1) together with documentary evidence of the date payment was paid/credited.

Saya sertakan bersama-sama ini wang tunai / cek No:........................ Amaun : RM...22,000.00...................
I enclose herewith cash / cheque No. Amount

....
Cop Rasmi Syarikat / *Company's Official Seal*

Tarikh/*Date*:.......................

Nama: Ooi Chok Yan
Name
Jawatan: Chief Executive Officer
Designation
No.Telefon: 04-264 3456
Tel. No:
Tandatangan: ....
Signature

Kegunaan Pejabat LHDN No. Akaun 9999073-03

Seksyen 109B Akta Cukai Pendapatan 1967 menyatakan:-

"(1) Jika mana-mana orang (dalam Seksyen ni disebut "pembayar") kena membuat pembayaran kepada seseorang bukan pemastautin.

(a) bagi perkhidmatan-perkhidmatan yang diberi oleh seseorang bukan pemastautin atau pekerjanya berkaitan dengan penggunaan harta atau hak-hak yang dipunyai olehnya, atau pemasangan atau pengendalian apa-apa loji, jentera atau alat-alat lain yang dibeli daripada bukan pemastautin itu;

(b) bagi nasihat teknikal, bantuan atau perkhidmatan-perkhidmatan yang diberi berkaitan dengan pengurusan atau pentadbiran teknikal apa-apa perusahaan, usaha, projek atau skim saintifik, perindustrian atau perdagangan; atau

(c) bagi sewa atau pembayaran-pembayaran lain yang dibuat di bawah apa-apa perjanjian atau persetujuan bagi kegunaan apa-apa harta alih,

yang disifatkan sebagai diperolehi dari Malaysia, dia hendaklah apabila membayar atau mengkreditkan bayaran-bayaran, memotong cukai pada kadar yang terpakai kepada pembayaran-pembayaran, dan (sama ada atau tidak cukai itu dipotong sedemikian) hendaklah dalam tempoh satu bulan selepas membayar atau mengkredit bayaran itu, mengemukakan suatu akaun dan membayar amaun cukai itu kepada Ketua Pengarah:

Dengan syarat bahawa Ketua Pengarah boleh:

(i) memberi notis secara bertulis kepada pembayar menghendakinya supaya memotong dan membayar cukai pada kadar yang lain atau membayar atau mengkredit bayaran-bayaran tanpa potongan cukai; atau

(ii) dalam hal keadaan tertentu, membenarkan lanjutan masa bagi cukai yang dipotong itu dibayar.

(2) Jika pembayar gagal untuk membayar apa-apa amaun yang kena dibayar olehnya di bawah subseksyen(1), amaun yang gagal dibayar itu hendaklah menjadi hutang yang kena dibayar olehnya kepada kerajaan dan hendaklah dibayar serta merta kepada Ketua Pengarah."

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, D/A LEMBAGA HASIL DALAM NEGERI MALAYSIA, CAWANGAN PUNGUTAN, karung Berkunci 11061, 50990 KUALA LUMPUR. Bayaran juga boleh dibuat di Tingkat Bawah, Blok 8A, Kompleks Bangunan Kerajaan, Jalan Duta, Kuala Lumpur.

Nota:

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

Bahagian B — Gunakan borang CP37D dan cek berasingan untuk tiap-tiap orang yang tidak bermastautin. Borang CP37D mesti **diisikan dengan lengkap**.

Bahagian C — 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 dengan 10% daripada bayaran yang tertakluk kepada potongan cukai mengikut Seksyen 109B(2), Akta Cukai Pendapatan 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan borang CP147 dan cek berasingan.

Section 109B Income Tax Act 1967 states:-

"(1) Where any person (in this section refered to as "the payer" is liable to make payments to a non-resident-

(a) for services rendered by the non-resident person or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus purchased from, such non-resident;

(b) for technical advice assistance or services rendered in connection with technical management or administration or any scientific, industrial or commercial undertaking, venture, project or scheme; or

(c) for rent or other payments made under any agreement or arrangement for the use of any moveable property,

which is deemed to be derived form Malaysia, he shall upon paying or crediting the paymants, deduct therefrom tax at the rate applicable to such payment, and (whether or not that tax is so deducted) shall within one month after paying or crediting such payment render an account and pay the amount of that tax to the Director General:

Provided that the Director General may-

(i) Give notice in writing to the payer requiring him to deduct and pay tax at some other rate or to pay or credit the payments without deduction of tax ; or

(ii) under special circumtances allow extension of time for tax deducted to be paid over.

(2) Where the payer fails to pay any amount due from him under subsection (1), the amount which he fails to pay shall be a debt due from him to the Government and shall be payable forthwith to the Director General."

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 Building Complex, Jalan Duta, Kuala Lumpur.

Nota:

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

Section B — Use separate Form CP37 D and cheque for each non-resident person. Form CP37D must ***be duly completed.***

Section C — 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 payments liable to deduction of tax in accordance with Section 109B(2) of the Income Tax Act 1967. Payment of increased of tax if any should be paid separately using Form CP.147 and separate cheque.