



(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. No. Rujukan (No. Pendaftaran Syarikat/Perniagaan atau No. Kad Pengenalan bagi individu)<br>Reference No. (Registration No. of Company/ Business or Identity Card No. for individual) |                                                                                                     |                                                                                        |                                                                                                       | 50689-X                                                                                                  |                                                                                                                         |
| 2. No. Cukai Pendapatan * (sila lengkapkan)<br>Income Tax No. * (please complete)                                                                                                       |                                                                                                     |                                                                                        |                                                                                                       | C0285195105                                                                                              |                                                                                                                         |
| 3. Nama Pembayar<br>Name of Payer                                                                                                                                                       |                                                                                                     | Penang Global Tourism Sdn Bhd                                                          |                                                                                                       |                                                                                                          |                                                                                                                         |
| 4. Alamat Pos<br>Postal Address                                                                                                                                                         |                                                                                                     | No.8B (First Floor) The Whiteaways Arcade<br>Lebuh Pantai, George Town<br>10300 Penang |                                                                                                       |                                                                                                          |                                                                                                                         |
| B. BUTIR-BUTIR MENGENAI ORANG YANG TELAH DIBAYAR / DIKREDITKAN PENDAPATAN KELAS KHAS<br>PARTICULARS OF PERSON TO WHOM THE SPECIAL CLASSES OF INCOME HAD BEEN PAID/CREDITED              |                                                                                                     |                                                                                        |                                                                                                       |                                                                                                          |                                                                                                                         |
| 5. No. Rujukan (No. Pasport/No. Pendaftaran Sykt./Perniagaan)<br>Reference No. (Passport No./Registration No. of Company/ Business)                                                     |                                                                                                     |                                                                                        |                                                                                                       |                                                                                                          |                                                                                                                         |
| 6. No. Cukai Pendapatan Malaysia (jika ada)<br>Malaysian Income Tax No. (if any)                                                                                                        |                                                                                                     |                                                                                        |                                                                                                       | N/A                                                                                                      |                                                                                                                         |
| 7. Nama Penuh Penerima<br>Full Name of Payee                                                                                                                                            |                                                                                                     | Ctrip Business (Shanghai) Co. Ltd                                                      |                                                                                                       |                                                                                                          |                                                                                                                         |
| 8. Alamat<br>Address                                                                                                                                                                    |                                                                                                     | No.99, Fuquan Road, Shanghai                                                           |                                                                                                       |                                                                                                          |                                                                                                                         |
| 9. Negara Asing<br>Foreign Country                                                                                                                                                      |                                                                                                     | China                                                                                  |                                                                                                       |                                                                                                          |                                                                                                                         |
| C. BUTIR-BUTIR MENGENAI POTONGAN-POTONGAN/PARTICULARS OF DEDUCTIONS                                                                                                                     |                                                                                                     |                                                                                        |                                                                                                       |                                                                                                          |                                                                                                                         |
| 10. Kategori bayaran<br>Category of payments                                                                                                                                            | 11. Tempoh di mana bayaran dibayar/ dikredit<br>Period for which the said payment was paid/credited | 12. Tarikh bayaran telah dibayar /dikreditkan<br>Date the payment was paid /credited   | 13. Amaun bayaran kasar (sertakan salinan invois)<br>Amount of gross payment (attach copy of invoice) | 14. Amaun potongan dibawah Seksyen 109B (Kadar 10%)<br>Amount of deduction under Section 109B (rate 10%) | 15. Amaun bersih dibayar/ dikreditkan (sertakan salinan dokumen)<br>Net amount paid /credited (attach copy of document) |
| Perkhidmatan Services                                                                                                                                                                   | Sept 2017                                                                                           | 15 Sept 2017                                                                           | USD 22,436.60<br>RM 95,003.15                                                                         | USD 2,243.66 @ 4.2343<br>RM 9,500.35                                                                     | RM 85,502.80                                                                                                            |
| Teknikal/Technical                                                                                                                                                                      |                                                                                                     |                                                                                        | RM                                                                                                    | RM                                                                                                       | RM                                                                                                                      |
| Harta alih Moveable property                                                                                                                                                            |                                                                                                     |                                                                                        | RM                                                                                                    | RM                                                                                                       | RM                                                                                                                      |

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 Subseksyen 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 Subsection 109B(1) together with documentary evidence of the date payment was paid/credited.

Saya sertakan bersama-sama ini wang tunai/cek No. CIMB.....  
I enclose herewith cash/cheque No.

Amaun : RM...9,500.35.....  
Amount

Nama: ..... Ooi Chok Yan

Name

Jawatan: ..... Chief Executive Officer

Designation

No. Telefon: ..... 04 - 264 3456

Tel. No:

Tandatangan: .....

Signature

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

Tarikh/Date:.....

Kegunaan Pejabat/Office Use

| Kategori<br>Category         | Kod Bayaran<br>Payment Code |
|------------------------------|-----------------------------|
| Perkhidmatan/Services        | 193                         |
| X Teknikal/Technical         | 194                         |
| Harta Alih/Moveable Property | 195                         |

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

"(1) Where any person (in this section referred 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 from Malaysia, he shall upon paying or crediting the payments, deduct therefrom tax at the rate applicable to such payments, 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 under special circumstances 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), that amount which he fails to pay shall be increased by 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."

Borang CP37D 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** Gunakan Borang CP37D dan cek berasingan bagi setiap orang yang tidak bemastautin yang kepadanya perkhidmatan/teknikal/harta alih telah dibayar/dikreditkan.
- 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 banyak dengan sepuluh peratus daripada amaun yang gagal dibayar, mengikut Subseksyen 109B(2), Akta Cukai Pendapatan, 1967. Bayaran kenaikan cukai jika berkenaan hendaklah dibayar secara berasingan dengan menggunakan Borang CP147 dan cek berasingan.

Form CP37D 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** Use a separate Form CP37D and cheque for each non-resident person to whom services/technical/moveable property was paid/credited.
- 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 amount which he fails to pay in accordance with Subsection 109B(2) 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 /<br>Postal Address                                                                                                                                                                   | Kaunter Bayaran /<br>Payment Counter                                                            |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>SEMENANJUNG<br/>MALAYSIA<br/>PENINSULAR MALAYSIA</b> | Lembaga Hasil Dalam Negeri Malaysia<br>Pusat Bayaran Kuala Lumpur,<br>Tingkat 15, Blok 8A<br>Kompleks Bangunan Kerajaan, Jalan Tuanku Abdul Halim<br>Karung Berkunci 11061<br>50990 Kuala Lumpur | Tingkat Bawah, Blok 8A<br>Kompleks Pejabat Kerajaan<br>Jalan Tuanku Abdul Halim<br>Kuala Lumpur |
| <b>SABAH &amp; WP LABUAN</b>                            | Lembaga Hasil Dalam Negeri Malaysia<br>Cawangan Kota Kinabalu<br>Pusat Bayaran Kota Kinabalu<br>Menara Hasil,<br>Jalan Tunku Abdul Rahman,<br>88600 Kota Kinabalu<br>Sabah                       | Tingkat Bawah,<br>Wisma Hasil<br>Jalan Tunku Abdul Rahman<br>Kota Kinabalu                      |
| <b>SARAWAK</b>                                          | Lembaga Hasil Dalam Negeri Malaysia<br>Cawangan Kuching<br>Pusat Bayaran Kuching,<br>Unit Operasi Kutipan Cukai,<br>Aras 1, Wisma Hasil,<br>No. 1, Jalan Padungan, 93100 Kuching<br>Sarawak      | Aras 1, Wisma Hasil<br>No.1, Jalan Padungan,<br>Kuching                                         |