

KETUA PENGARAH HASIL DALAM NEGERI
LEMBAGA HASIL DALAM NEGERI
 Cawangan Pungutan Kuala Lumpur
 Kaunter Bayaran Dan Tingkat 1, Blok 8A
 Kompleks Bangunan Kerajaan, Jalan Duta
 50500 KUALA LUMPUR



CUKAI PENDAPATAN MALAYSIA
PENYATA POTONGAN CUKAI OLEH MAJIKAN
[SEKSYEN 107 AKTA CUKAI PENDAPATAN, 1967]
KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAJANG), 1994

POTONGAN BAGI BULAN

TAHUN

UNTUK KEGUNAAN PEJABAT

No. Kelompok

No. Rest

BUTIR-BUTIR MAJIKAN		BUTIR-BUTIR PEMBAYARAN		PEGAWAI YANG MENYEDIAKAN MAKLUMAT			
		PCB	CP38				
No. Rujukan Majikan E (No. Pendaftaran Perniagaan) 	Jumlah Potongan 	Bilangan Pekerja 		Tandatangan			
				Nama Syarikat/ Perniagaan Alamat Syarikat/ Perniagaan 	Nama Penuh 		
						No. K/P 	
							Jawatan
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A BORANG CP38

- Borang ini mesti diisi dengan lengkap dan betul.
- Majikan dipalakkan menghantar maklumat potongan dalam bentuk dakwat/lepera padat/pemacu flash mengikut format dan spesifikasi yang ditentukan oleh LHDN bagi menggantikan Borang CP38.
- No. Rujukan Cukai Pendapatan:
 - Isikan nombor rujukan cukai pendapatan dalam ruangan yang telah disediakan.
 Contoh: SG 2506209-00(0) boleh diisi sebagai SG 0250620000
 - Bagi pekerja yang layak dikenakan PCB tetapi tiada nombor rujukan/tali cukai pendapatan, pendaftaran boleh dibuat melalui:
 - majikan atau pekerja boleh mendaftar secara atas talian melalui e-Daftar di www.hasil.gov.my, atau
 - Borang CP22 atau borang in lieu of CP38 dikemukakan ke cawangan LHDNM yang berdekatan.
- Nama pekerja:

Isikan nama penuh pekerja seperti di kad pengenalan/pasport (*Jangan senaraikan pekerja yang tidak layak dikenakan potongan bagi bulan berkenaan*).
- Nombor Kad Pengenalan: Isikan kedua-dua nombor kad pengenalan baru dan lama (sekitarnya ada).
 Contoh: 730430683205 atau A2172122
- Jumlah Potongan Cukai:

PCB - Isikan amaun cukai mengikut Potongan Cukai Bulanan.

CP38 - Isikan amaun potongan cukai mengikut arahan Borang CP38 (jika ada).

B PEMBAYARAN

- Bayaran dan Borang CP38 yang telah lengkap diisi mestilah sampai ke Cawangan Pungutan LHDN selewat-lambatnya pada hari kesepuluh bulan berikutnya.
 Contoh: PCB/CP38 bagi bulan April 2010, tarikh akhirnye ialah pada 10 Mei 2010.
- Sedangkan borang CP38 beserta cek/bank draft/kiraan wang/wang pos (instrumen bayaran) yang berasingan untuk bulan atau tahun berlainan.
- Pastikan jumlah potongan PCB/CP38 adalah betul dan sama dengan nilai instrumen bayaran.
- Instrumen bayaran hendaklah dibayar kepada Ketua Pengarah Hasil Dalam Negeri. Catatkan no-rujukan majikan E, Nama Syarikat/Perniagaan dan alamat majikan di belakang instrumen bayaran.
- Bayaran untuk Cukai Syarikat, Skim Ansuran (CP500), Penyelesaian Cukai (Pemberhentian Kerja) dan Cukai Keuntungan Harta Tanah tidak boleh dibayar bersama dengan bayaran yang menggunakan borang ini.
- Untuk bayaran bagi Negeri Sabah, sila alamatkan ke: **T. Cawangan Pungutan Kota Kinabalu**
 Wisma Hasil
 Jalan Tunku Abdul Rahman
 88600 Kota Kinabalu, Sabah
- Untuk bayaran bagi Negeri Sarawak, sila alamatkan ke: **Cawangan Pungutan Kuching**
 Ansa 1, Wisma Hasil,
 No. 1, Jalan Padungan,
 95100 Kuching, Sarawak
- Sila hubungi talian 1-300-88-2010 untuk sebarang pertanyaan lanjut.

C PERHATIAN

- Jika jumlah instrumen bayaran tidak sama dengan jumlah potongan, bayaran akan ditolak.
- Sekiranya maklumat tidak lengkap dan tidak betul, majikan akan dikenakan kompaun.

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Lingjun Ying



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