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 Cawangan Pungutan Kuala Lumpur
 Kaunter Bayaran Dan Tingkat 1, Blok 8A
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 50500 KUALA LUMPUR



CUKAI PENDAPATAN MALAYSIA
PENYATA POTONGAN CUKAI OLEH MAJIKAN
[SEKSYEN 107 AKTA CUKAI PENDAPATAN, 1967]
KAEHDAH 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 	Nama Penuh
		Nama Syarikat/ Perniagaan 	No. K/P 		
		Alamat Syarikat/ Perniagaan 	No. Telefon 		
Alamat Syarikat/ Perniagaan 	Alamat Syarikat/ Perniagaan 				

A BORANG CP38

- Borang ini mesti diisi dengan lengkap dan betul.
- Majikan dipalakkan menghantar maklumat potongan dalam bentuk dakwat/lembaga 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/tail 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, terikh akhirnya ialah pada 10 Mei 2010.
- Sedangkan borang CP38 beserta cek/bank draft/kiriman 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: **7. Untuk bayaran bagi Negeri Sarawak, sila alamatkan ke:**

Cawangan Pungutan Kota Kinabalu	Cawangan Pungutan Kuching,
Wilayah Hasil	Ara 1, Wilayah Hasil,
Jalan Tunku Abdul Rahman	No. 1, Jalan Pedungan,
88600 Kota Kinabalu, Sabah	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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