

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 .
- 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.
- 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 / Postal Address	Kaunter Bayaran / Payment Counter
SEMENANJUNG MALAYSIA PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan ,Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Pejabat Kerajaan Jalan Duta Kuala Lumpur
SABAH & WP LABUAN	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan, Tingkat Bawah, 3 & 4, Wisma Hasil, Jalan Tuanku Abdul Rahman, 88600 Kota Kinabalu, Sabah	Tingkat Bawah, Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan, Aras 1, Wisma Hasil No.1, Jalan Padungan, 93100 Kuching	Aras 1, Wisma Hasil No.1, Jalan Padungan, Kuching