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[SEKSYEN 107 AKTA CUKAI PENDAPATAN, 1967]
KAEHAK 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	
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A BORANG CP38

- Borang ini mesti diisi dengan lengkap dan betul.
- Majikan dipalakkan menghantar maklumat potongan dalam bentuk dakwat/leka/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 berkenaan.
- 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.
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 Jalan Tunku Abdul Rahman
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 93100 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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Table of Contents Download Borang E 2014 Qucojoridac

1. Understanding the eBook Download Borang E 2014 Qucojoridac
 - The Rise of Digital Reading Download Borang E 2014 Qucojoridac
 - Advantages of eBooks Over Traditional Books
2. Identifying Download Borang E 2014 Qucojoridac
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Download Borang E 2014 Qucojoridac
 - User-Friendly Interface
4. Exploring eBook Recommendations from Download Borang E 2014 Qucojoridac
 - Personalized Recommendations
 - Download Borang E 2014 Qucojoridac User Reviews and Ratings
 - Download Borang E 2014 Qucojoridac and Bestseller Lists
5. Accessing Download Borang E 2014 Qucojoridac Free and Paid eBooks
 - Download Borang E 2014 Qucojoridac Public Domain eBooks
 - Download Borang E 2014 Qucojoridac eBook Subscription Services
 - Download Borang E 2014 Qucojoridac Budget-Friendly Options
6. Navigating Download Borang E 2014 Qucojoridac eBook Formats
 - ePub, PDF, MOBI, and More
 - Download Borang E 2014 Qucojoridac Compatibility with Devices
 - Download Borang E 2014 Qucojoridac Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Download Borang E 2014 Qucojoridac
 - Highlighting and Note-Taking Download Borang E 2014 Qucojoridac
 - Interactive Elements Download Borang E 2014 Qucojoridac

8. Staying Engaged with Download Borang E 2014 Qucojoridac
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Download Borang E 2014 Qucojoridac
9. Balancing eBooks and Physical Books Download Borang E 2014 Qucojoridac
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Download Borang E 2014 Qucojoridac
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Download Borang E 2014 Qucojoridac
 - Setting Reading Goals Download Borang E 2014 Qucojoridac
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Download Borang E 2014 Qucojoridac
 - Fact-Checking eBook Content of Download Borang E 2014 Qucojoridac
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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