

***DO NOT IGNORE
THIS MESSAGE!!!***

**YOU MAY BE
CHARGED A 10%
PENALTY IF YOU
FORGET TO PAY
CP 500.**





CP500 = *Notis Bayaran Ansuran* means the Prepayment of Income Tax by Installment.



It is a tax installment scheme for a taxpayer who has income other than employment income.





WHO?

If a taxpayer **earns income other than employment** such as business, rental and royalties, he/she has to make **6 bi-monthly installment payments starting from March** each year.

The installment due dates would be prescribed in CP500 while **IRBM will estimate the amount of each installment.**

Hence, under form CP500, you will be **notified of the amount, deadline and amount of installments** you have to pay.



WHEN?

- IRB will issue Form CP500 to taxpayers in February each year.



WHEN IS THE DUE DATE FOR CP500?

- The taxpayers have to make payment within 30 days from the date payable.
- A 10% penalty would be imposed on the outstanding balance if taxpayers fail to remit the tax installment. The penalties are self-assessed and paid to IRBM.



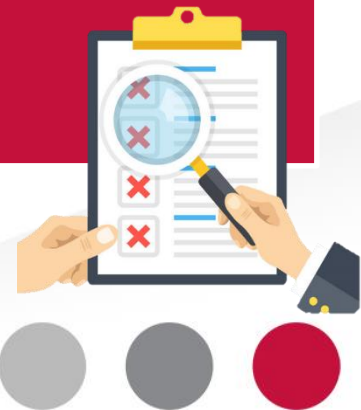
CAN YOU REVISE CP500 INSTALLMENT?

Taxpayers can revise Form CP500 by completing Form CP502 and sending it to the respective LHDN Branches before 30 June for the current year of assessment.

However, Form CP502 cannot be 30% lower than the actual tax payable because the difference will be subject to a penalty of 10%.

Formula to calculate the amount of tax to be increased is as below: -

$$[(\text{Actual Tax Payable} - \text{Estimated Tax Payable}) - (30\% \times \text{Actual Tax Payable})] \times 10\%$$



Example Below Shows How To Calculate The 10% Penalty On Late Payment.

B. KENAIKAN CUKAI KERANA LAMBAT MEMBAYAR

1. Jika amaun ansuran tidak dijelaskan dalam tempoh 30 hari dari tarikh kena bayar, amaun tersebut akan dinaikkan sebanyak 10% atas keseluruhan atau perbezaan amaun yang tidak dibayar.

Contoh:

No. Ansuran	Tarikh Kena Bayar	Tarikh Akhir Kena Bayar	Tarikh Dibayar	Amaun Kena Bayar (RM)	Amaun Dibayar (RM)	Kenaikan 10% (RM)
1	1/3/2018	30/3/2018	1/3/2018	1,000.00	1,000.00	0.00
2	1/5/2018	30/5/2018	6/5/2018	1,000.00	1,000.00	0.00
3	1/7/2018	30/7/2018	Tiada	1,000.00	0.00	100.00
4	1/9/2018	30/9/2018	20/8/2018	1,000.00	1,000.00	0.00
5	1/11/2018	30/11/2018	15/10/2018	1,000.00	600.00	40.00
6	1/1/2019	30/1/2019	31/1/2019	1,000.00	600.00	100.00
Jumlah				6,000.00	4,200.00	240.00

2. Sekiranya terdapat perbezaan di antara cukai sebenar dengan amaun bayaran ansuran, perbezaan hendaklah dibayar pada atau sebelum:
- **30/4/2019** (jika tanpa punca pendapatan perniagaan)
 - **30/6/2019** (dengan punca pendapatan perniagaan)
- Kegagalan berbuat demikian akan menyebabkan cukai dinaikkan 10% atas amaun yang tidak dibayar dalam tempoh tersebut. Jika cukai atau baki cukai masih tidak dibayar dalam tempoh 60 hari dari tarikh pengenaan kenaikan di atas, kenaikan cukai tambahan 5% akan dikenakan ke atas cukai atau baki cukai tersebut.



WHAT IF YOU NOT RECEIVE CP500?

For individual who did not receive Form CP500,
they can get from:



Location: *LHDN Branch*



Hasil Care Line: *1-800-88-5436*



For more clarification, please contact us!
欲了解更多详情，赶快与我们联系吧！

Contact Us

■ Kuala Lumpur (HQ) 吉隆坡

Tel : 03 - 7981 1799
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■ Johor Office 柔佛

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■ Penang Office 檳城

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