



CP58表格
需要交给每个
Agent/ Dealer/ Distributor?

12 May 2021 (星期三) 8.30PM



Qualification 学历



**Bachelor in Commerce (Major in Accounting and Finance;
Minor in Business Law), University of Western Australia**
毕业于西澳大学，主修会计及金融，副修商业法

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- **Certified Practicing Accountant of Australia (CPA)**
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- **Certified Financial Planner (CFP)**
财务规划师
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PBAG CEO



Disclaimer

This presentation materials contain general information only based on our understanding of the tax position under current tax legislation and the related practice thereof, all of which are subject to change, possibly on a retrospective basis.



Q&A

9:00PM – 9:30PM



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什么是 CP58 ?



每年公司给

- Agent
- Dealer
- Distributor

的一份收入结单



****CP58 就像打工族收到的 EA FORM**

s83A(1), effective 1st Jan 2012

Duty to furnish particulars of payment made to an agent, etc.

83A. (1) Every company shall for each year prepare and provide to each of its agent, dealer or distributor a copy of the form prescribed by the Director General containing—

- (a) particulars of payment (whether in monetary form or otherwise) made during that year of assessment to that agent, dealer or distributor;
- (b) name and address of that agent, dealer or distributor; and
- (c) such other particulars as may be required by the Director General.

Agent/ Dealer/ Distributor 的定义

(4) In this section, “agent”, “dealer” or “distributor” means any person who is authorized by a company to act as its agent, dealer or distributor, and who receives payment (whether in monetary form or otherwise) from the company arising from sales, transactions or schemes carried out by him as an agent, dealer or distributor.



Reference: Income Tax Act 1967 (83A)

需要准备 CP 58 给 Sub Contractor 吗?

No 不需要



What is exempted from CP58?

1. Trade discounts and bulk discount provided.

1. Provide special discount rates to independent agents.

1. Promotional items or gifts which are not stated in the contract with the agents.

1. Subcontract payment

1. Incentives are given for public or customers as an open invitation to encourage them to introduce more customers. Example: referral fee

What is exempted from CP58?

1.Free items that are not based on performance, such as umbrellas, pens, notebook, and calendars.

1.Special treatment in the form of preferential rate given to an independent agent who buys and sells goods on his own accord.

1.Credit rebate

1.Handling fees

CP58 需要交给每个 Agent/ Dealer/ Distributor?



CP58 **强制性**需交给
一年 Incentive 总额
超过 **RM5,000** 的
Agent/ Dealer/ Distributor

References: LHDN.01/35/42/51/201

Incentive 总额少过 RM5,000 的
就不需要给 CP58 吗？



Agent/ Dealer/ Distributor
向你讨的话
你还是需要准备给他们

References: LHDN.01/35/42/51/201

CP58需要呈报给税收局吗？

不需要



只是给
Agent
Dealer
Distributor

公司需不需要自己收一份 CP58 Copy?



需要保留7年
以防稅收局
Check 你

References: LHDN.01/35/42/51/201

CP 58 截止日期



References: LHDN.01/35/42/51/201

没有提供 CP58 给 Agent/ Dealer/ Distributor 会怎样？



罚款 RM200 – RM20,000 或;



不超过6个月的监禁或;



两者兼施

References: ITA 1967 120(1)(b)

Incentive 的种类

1

现金形式



包括 Commission / Bonus 和其他

2

非现金形式



包括旅游配套、机票住宿、汽车、房屋和其他

**PENYATA BAYARAN INSENTIF BERBENTUK WANG TUNAI DAN BUKAN WANG TUNAI KEPADA EJEN,
PENGEDAR ATAU PENGAGIH TERTAKLUK KEPADA SEKSYEN 83A AKTA CUKAI PENDAPATAN 1967**

*STATEMENT OF MONETARY AND NON-MONETARY INCENTIVE PAYMENT TO AN AGENT,
DEALER OR DISTRIBUTOR PURSUANT TO SECTION 83 A OF THE INCOME TAX ACT 1967*

Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967
This form is prescribed under section 152 of the Income Tax Act 1967

BAGI TAHUN BERAKHIR 31 DISEMBER /
FOR THE YEAR ENDED 31 DECEMBER

BAHAGIAN A / PART A : MAKLUMAT SYARIKAT PEMBAYAR / PAYER COMPANY'S PARTICULARS

1. Nama / Name

Name of the payer company as registered with the SSM

2. Alamat / Address

Address of the payer company as registered with the SSM

3. No. Rujukan (No. Pendaftaran) / Reference No. (Registration No.)

Registration number with the SSM

4. No. Cukai Pendapatan / Income Tax No.

C

Income tax reference number of the payer company.

BAHAGIAN B / PART B : MAKLUMAT PENERIMA / RECIPIENT'S PARTICULARS

1. Nama / Name

Name as per identity card or passport / Name as registered with the SSM (Agent/Dealer/ Distributor)

2. Alamat / Address

Enter the residential address of the agent, dealer or distributor /
Enter the mailing / registered / business premise address.

3. Jenis Pengenalan/Type of Identification

Enter the new / old identity card, police, army or passport (for non-Malaysian Citizen) number.
Enter the number as registered with the Companies Commission of Malaysia.

4. No. Cukai Pendapatan / Income Tax No.

the income tax number of every agent, dealer or distributor

Pilih/Select : C / C1 / TN / PT / SG / OG / D / TP / TJ / TF

5. Mastautin di Malaysia / Resident in Malaysia

Pilih/ Select : 1 = Ya / Yes 2 = Tidak / No

BAHAGIAN C / PART C : MAKLUMAT BAYARAN INSENTIF / PARTICULARS OF INCENTIVE PAYMENT

1. Nilai insentif berbentuk wang tunai / Value of monetary incentive

(a) Komisen / bonus / *Commission / bonus*

(b) Lain-lain / *Others*

(Sila nyatakan / *Please specify*)

RM

现金形式的 Incentive

2. Nilai insentif berbentuk bukan wang tunai / Value of non-monetary incentive

(a) Kenderaan / *Vehicle*

(b) Rumah / *House*

(c) Pakej pelancungan / perjalanan / *Tour / travel package*

(d) Lain-lain / *Others*

(Sila nyatakan / *Please specify*)

非现金形式的 Incentive

JUMLAH / TOTAL :



BAHAGIAN D / PART D : AKUAN PEMBAYAR / PAYER'S DECLARATION

Saya / I

This declaration must be made by a designated officer of the payer company pursuant to ITA 1967.

Jenis Pengenalan/Type of Identification

Pilih/Select

Jawatan / Designation

dengan ini mengakui bahawa maklumat yang diberikan dalam penyata ini adalah benar, betul dan lengkap seperti mana yang dikehendaki di bawah seksyen 83A Akta Cukai Pendapatan 1967. Saya juga sedia maklum bahawa kegagalan menyediakan dan menyerahkan salinan penyata ini kepada ejen, pengedar atau pengagih berkenaan dalam tempoh yang ditetapkan oleh Akta tersebut adalah merupakan suatu kesalahan, dan jika disabitkan kesalahan, boleh dikenakan denda tidak kurang daripada dua ratus ringgit (RM200) dan tidak melebihi dua puluh ribu ringgit (RM20,000) atau hukuman penjara untuk satu tempoh tidak melebihi enam (6) bulan atau kedua-duanya sekali di bawah subseksyen 120(1) Akta yang sama.

hereby declare that the information given in this statement is true, correct and complete as required under section 83A of the Income Tax Act 1967. I am also aware that failure to prepare and render a copy of this statement to the relevant agent, dealer or distributor within the period stipulated by the Act is an offence and shall, on conviction, be liable to a fine of not less than two hundred ringgit (RM200) and not more than twenty thousand ringgit (RM20,000) or to imprisonment for a term not exceeding six (6) months or to both under subsection 120(1) of the same Act.

Tarikh / Date :

Pilih/Select

Hari / Bulan / Tahun /
Day / Month / Year

** Nota: Pengakuan ini hendaklah dibuat oleh pemegang jawatan dalam syarikat selaras dengan peruntukan Akta Cukai Pendapatan 1967 /

** Note: This declaration must be made by a designated officer of the company pursuant to the Income Tax Act 1967



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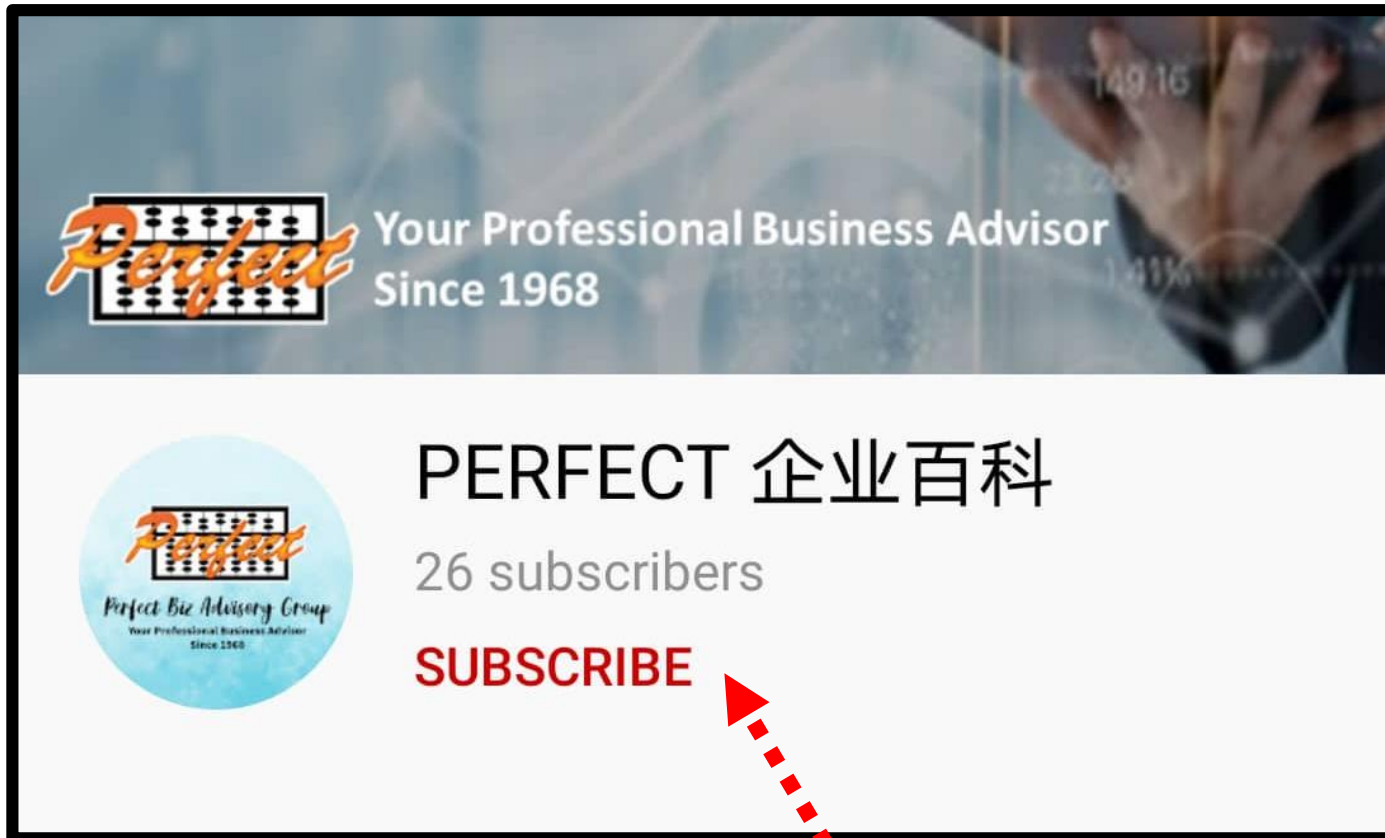
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收到CP58的 Agent / Dealer/ Distributor 要报什么FORM?

FORM B



FORM BE



FORM B & BE 的分别

	Form BE	Form B
Type of Income	Non Business Source	Business Source
Deduction of Expenses	Limited (employment)	Wider Scope (business)
Capital Allowance	N/A	Yes
Losses	N/A	Carry Forward or absorb other income

Form B & BE can interchange on Year to Year basis

我拿到 CP58, 应该报 FORM B 还是 FORM BE?

	Evaluation of Passive Income	FORM BE "Non Business"	FORM B "Business income"
1	The Regularity of Payments	Ad-hoc	Regular
2	Substantiality of the Amount	Less Substantiality Amount	Substantiality Amount

QUIZ

- 在 2020 年的时候，Ah Ong 和 Ah Beng 帮你介绍生意给客户
- 你公司付 Commission 给他们
- Ah Ong : 你的 Agent, 赚了 RM4,500 Commission
- Ah Beng: 你公司的 Salesman, 赚了 RM50,000 Commission

根据税务法令，请问你公司要在2021年给谁 CP58 表格？

A. Ah Beng

B. Ah Ong

C. Ah Ong & Ah Beng

D. 两位都不需要

- ✓ 一年 Commission RM5000 才需要 issue CP58, Agent/ Dealer/ Distributor 向你讨的话你还是需要准备给他们
- ✓ 应该给你公司的员工 (Salesman) EA 表格

SUPER SALE

RM 899

5位数 SME省税秘籍

~~RM 1200~~



如果你是：

- PBAG Existing Clients
- ACTAXIST 学员
- USP 学员



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- 3大税务规划秘籍：
 - 没有选对商业注册有可能会让你缴税多五位数的税！
 - 教你选对商业注册，让你剩省下over declare的税务
 - 买车会影响个人税务增加？教你如何"买车"让省下四位数的税额
- 十大“税机应变”的策略让你省下高达五位数的税额
- 当税务局审查时到底会特别注意哪些事项呢？
教会你税务会计方式，审查税务时减少不必要的审核问题

Toolkit

- Tax health check worksheet
- Tax Saving Checklist
- Tax saving worksheet





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自雇人士 省稅攻略大全 (Form B)



单价售卖
RM299

FORM B (Self-employment Tax)

自雇人士省税攻略

Best PWP

ONLY
***RM29**
NP: RM299



课程内容包括:

- Chapter 1 – Financial Statement for Self Employed
- Chapter 2 – Understand what Expenses can be Deduct for Self Employed?
- Chapter 3 – What is Capital Allowance?
- Chapter 4 – Non-Business Income
- Chapter 5 – Computation of Tax Payable
- Chapter 6 – Tax Relief & Rebate (Part 1 & 2 & 3)



额外赠送学员的工具包Toolkit (价值 RM1497):

- Tax Computation template (worth RM699)
- Profit & Loss Template (worth RM399)
- Capital Allowance Template (worth RM399)



上课形式:

- 我们会通过 e-learning 的形式上课
- e-learning 指得是教学视频, 所有的课程我们会拍成影片upload上website
- 签购过后, 将会透过 email 发送 username & password 给学员随时 log in 随时学习

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PWP
RM29

TOTAL RM928

Q&A

1. [Amy Kong](#) 请问如果少过 5k 就不用填吗？
2. [Kelly Tan](#) 请问您subcond 需要给吗？？如果是sub for foreigner workers 呢？
3. [Ilovesfashion's Bboutique](#) Sub contractor 呢？应该出什么？

Q&A

4. [Choo Yc](#) 请问报 cp58 是 based on payment received period 或是 gl posting period. eg gl posting on dec20, payment on jan21
5. [Minnie Ong](#) 请问您如何给所得税知道, 我已经已经给了 agent, Cp58 form?
6. [Jee Siewling](#) 请问老师, 公司还了 supplier boss 5k to offset late payment interest charges but supplier 不会开单给我的, 所以我们把它 debit 去 commission. 这样的话, 年终需要 submit form cp58 吗?

Q&A

7. Mei Chow老师想提问课外题:

Sole proprietorship 在2020是零收入 (zero sales). 照理是不可以扣expenses可是银行扣一个bank charge for debit card annual fee 在 sole proprietorship bank act.

我要tally bank reconciliation所以要Dr bank charges 还是Dr owner act ?

假如Dr bank charge 那么在tax computation add back bank charges 对吗?

谢谢您

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