

39/2020

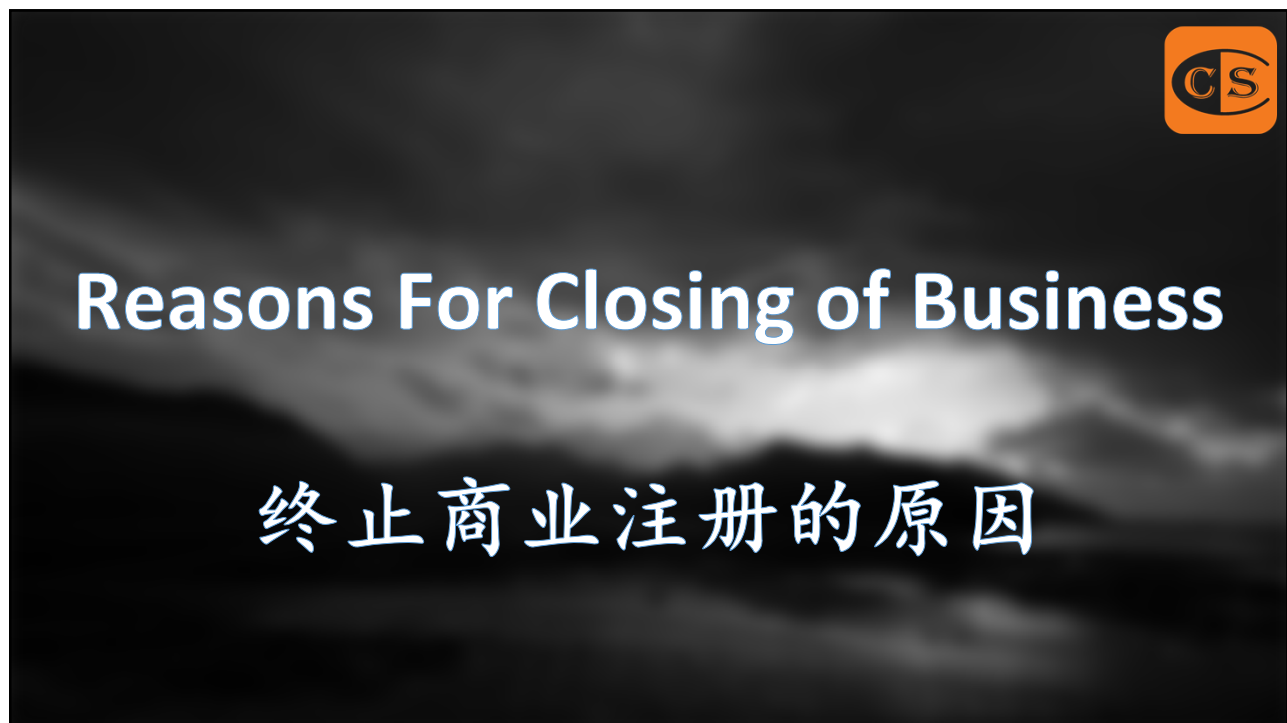
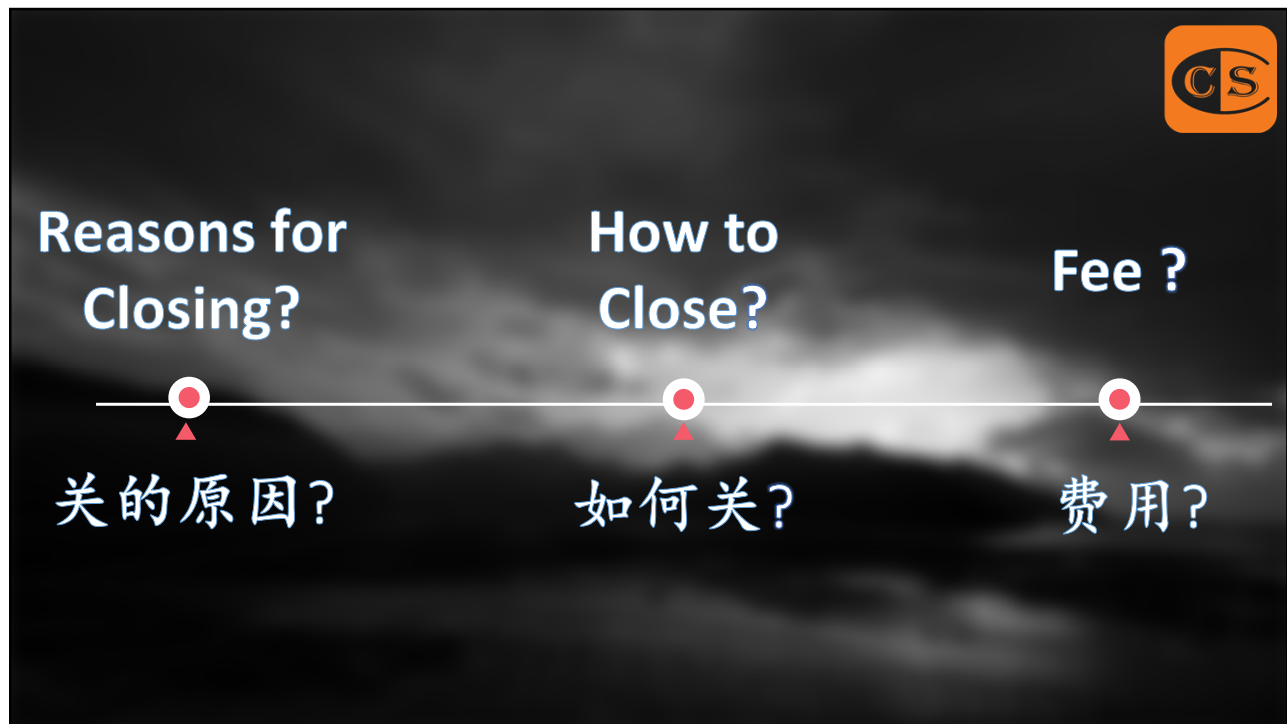
CCS Insights

Closing of Business – Sole
Proprietorship or Partnership

See beyond the numbers







Reasons for Closing of Business 关掉独资或合伙公司的原因



- Sole Proprietorship or Partnership may be terminated for the following reasons:
 - Cessation of the business
 - Bankrupt
 - Death of the owner
 - Pursuant to Court Order.
- 独资公司或合伙公司，有可能基于以下的原因而把公司关掉：
 - 停止营业
 - 破产
 - 业者死亡
 - 庭令指示



Business Termination Procedure

终止商业注册的程序





1 Business Registration has not Expired 商业注册尚未逾期

- Complete the Notification of Termination of Registered Business (Form C)
- The owner and every partner must sign the completed form
- 填写终止商业注册通知 [表格C]
- 独资公司的业者和合伙公司的每一个股东都必须在填写好的表格C上签名

Business Registration has not Expired 商业注册尚未逾期



- The owner/all partners must submit the application to counter or through Ezbiz online portal at ezbiz.ssm.com.my
- *Termination of business through Ezbiz Online is for purpose of cessation of business only.*
- 独资公司的业者和合伙公司的全部股东，需要将申请表格提交到柜台又或者通过 Ezbiz 的网上平台，网址为 ezbiz.ssm.com.my
- *只有结束营业的才能够通过 Ezbiz 的网上平台终止业务*

Ezbiz online portal Ezbiz 的网上平台




<https://ezbiz.ssm.com.my/>

2 Due date – Complete Form C
期限- 填写表格 C

Due date –
Complete Form C
期限- 填写表格 C

30 days from date of
termination
结束营业的30天内

4 months from the date
of demise
逝世后的4个月内



3 Documents to be attached
终止商业注册所需要呈交的文件

- Business Registration Certificate;
- Photocopy of owner and/ or partner's identity card;
- Photocopy of death certificate in the event of termination upon the death of owner or an associate partner;
- A copy of the court order if termination has been ordered by court; and
- Relevant documents if the owner has become bankrupt.

Documents to be attached 终止商业注册所需要呈交的文件



- 商业注册纸;
- 独资公司业者或合伙公司股东的身份证;
- 死亡证书, 假设终止商业注册的原因是因为独资公司业者或合伙公司股东的逝;
- 庭令, 假设终止商业注册的原因是因为法庭下令关闭;
- 如果是破产, 相关文件

4 Offence 罪行



- Any person who being a person responsible for his business or a personal representative or next-of-kin or a remaining partners fails to file a notice of termination where a business has been terminated commits an offence and shall on conviction be liable to a fine not exceeding RM10,000 or imprisonment for a term not exceeding one (1) year or both.
- 任何需要对自己的业务负责的人、委托人、近亲或剩余的合伙人, 如果没有提交终止商业注册通知 [Form C], 属于是一项罪行, 一旦定罪, 可处以罚款。不超过RM10千或监禁不超过1年或两者兼施



A slide with a dark, cloudy background. In the top left corner, the word "Fee" is written in yellow, and below it, the Chinese characters "费用" (Fees) are written in yellow. In the top right corner, there is an orange square logo with the letters "CS" in white. Below the title, there is a list of items and their fees:

- Notification of Termination of Registered Business [Form C] – No fee
- Business Information – RM10
- 终止商业注册通知 [表格C] – 免费
- 商业资讯– RM10

Business Information 商业资讯



RM10

SSM
SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

SUNGGOHPUN SEGALA USARA TELAH DITAMBAH UNTUK MEWASTIKAN MAKLUMAT YANG DIBERI ADALAH BETUL DAN KEMASKINI PENDAFTAR PERNIAGAAN TIDAK BOLEH DIPERTANGGUNGKAN BAGI SEBARANG KERUGIAN KERANA MAKLUMAT YANG TERSELAP ATAU TERTINGGAL

** MAKLUMAT PERNIAGAAN **

NAMA	
NO. PENDAFTARAN	
ALAMAT UTAMA PERNIAGAAN	
	47150 PUCHONG
	SELANOOR
BENTUK PERNIAGAAN	: PERKONGSIAN
TARIKH MULA BERNIAGA	: 03-07-2013
TARIKH PENDAFTARAN	: 03-07-2013
TARIKH LUPUT PENDAFTARAN	: 10-08-2020
STATUS	: DITAMATKAN
TARIKH PENAMATAN	: 12-12-2019



Closing Tax File Permanently

Circumstances When Tax File Can Be Closed 什么情况下可以关掉所得税户口



For **partnership**, an application can be forwarded in the following circumstances:-

- Temporary or permanently ceased the operation.
- Company under liquidation or under court order

在以下情况下可以申请撤销**合伙公司**的所得税户口：

- 暂时或永久停止营业；
- 公司正处于清算或庭令指示

How To Close Tax File 如何关掉所得税户口



- The application has to be made in writing to the branch which handles your file.
- A company also required to furnish an appeal letter together with a supporting document.
- 书面向负责你所得税事务的内陆税收局分行作出申请；
- 相关作证文件连同申请信函一起提呈

For further consultation, please contact:

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