

# Corporate Tax Compliance

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KPMG in Malaysia



## Corporate Tax Services

### The Self Assessment System (“SAS”) of taxation in Malaysia has created challenges for companies in the area of tax compliance

Under SAS, the burden of responsibility has shifted from Malaysian Inland Revenue Board (“MIRB”) to the taxpayer. This responsibility brings with it:

- The increased risk of tax penalties;
- The need to estimate the taxable position of companies in advance, the need to monitor the tax position during the financial year with the view to making the appropriate revisions to avoid penalties for underestimation; and
- The need to ascertain whether the accounting systems within companies are able to meet the higher demands of the SAS.

The onus is on the company to compute its tax liability correctly and pay the correct amount of tax on time. In this respect, the company has to keep abreast of tax developments.

Under the SAS, the MIRB is placing more emphasis on audits carried out by its officers to ensure voluntary tax compliance by taxpayers.

### Meeting These Challenges

We are well placed to assist clients in meeting these challenges. We have, through the years, acquired formidable knowledge and experience. Our clients come from varied sectors and industries and are international as well as local.



## Corporate Tax Compliance Services

We offer a range of services designed to assist our clients in complying with their tax obligations. Our services include the following:

- Preparation or review of the income tax computation
- Preparation and submission of income tax returns
- Submission of tax estimates and revision of estimated tax payable
- Application of refund for excess income tax paid
- Review of withholding tax returns and application of withholding tax refund
- Application of certificate of residence
- Registration for tax reference numbers and application of tax clearance letter
- Tax support in the implementation of e-Invoicing
- Tax audit support including submission of appeal against notices of additional assessment issued by the MIRB
- Capital allowance studies review
- Reinvestment Allowance (“RA”) studies review
- Tax Corporate Governance Framework review

# Contact us

For more information on our core service offerings, please contact:

## Soh Lian Seng

Executive Director – Head of Tax

Phone: +60 (3) 7721 7019 / 012-630 1903

Email: [lsqh@kpmg.com.my](mailto:lsqh@kpmg.com.my)

## Ong Guan Heng

Executive Director

Phone: +60 (3) 7721 7027 / 012-297 1805

Email: [guanhengong@kpmg.com.my](mailto:guanhengong@kpmg.com.my)

## Northern Region (Penang & Ipoh Office)

### Evelyn Lee

Executive Director

Phone: +60 (4) 2382 288 / 017-473 2185

Email: [evewflee@kpmg.com.my](mailto:evewflee@kpmg.com.my)

### Crystal Chuah

Associate Director

Phone: +60 (5) 253 1188 / 016-505 9448

Email: [ycchuah@kpmg.com.my](mailto:ycchuah@kpmg.com.my)

## Southern Region (Johor Office)

### Ng Fie Lih

Executive Director

Phone: +60 (7) 266 2213 / 016-223 8521

Email: [flng@kpmg.com.my](mailto:flng@kpmg.com.my)

## Tai Lai Kok

Executive Director

Phone: +60 (3) 7721 7020 / 016-718 3533

Email: [ltai1@kpmg.com.my](mailto:ltai1@kpmg.com.my)

## Neoh Beng Guan

Executive Director

Phone: +60 (3) 7721 7025 / 012-313 8230

Email: [bneoh@kpmg.com.my](mailto:bneoh@kpmg.com.my)

## Sarawak Region (Kuching & Miri Office)

### Regina Lau

Executive Director

Phone: +60 (82) 268 308 / 011-1078 0383

Email: [reglau@kpmg.com.my](mailto:reglau@kpmg.com.my)

## Sabah Region (Kota Kinabalu Office)

### Titus Tseu

Executive Director

Phone: +60 (88) 363 020 / 012-833 3298

Email: [titustseu@kpmg.com.my](mailto:titustseu@kpmg.com.my)

### KPMG Tax Services Sdn Bhd

Level 10, KPMG Tower  
8, First Avenue, Bandar Utama  
47800 Petaling Jaya, Selangor

Phone: +60 (3) 7721 3388

Fax: +60 (3) 7721 7288 / 7388

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