



LEMBAGA HASIL DALAM NEGERI MALAYSIA

PROGRESSING JOHOR STATE TAX MATTERS

SHIFAAK MD AMIN |

STATE DIRECTOR | LEMBAGA HASIL DALAM NEGERI MALAYSIA | JOHOR

18 November 2024 | Double Tree by Hilton Johor Bahru Hotel





OUTLINE OF THIS SESSION:



Tax Investigation Vs. Tax Audit



E-Invoice

L&D Management Development Needs



LEMBAGA HASIL DALAM NEGERI MALAYSIA

TAX INVESTIGATION & TAX AUDIT

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Objective of this session :

- 01 **Understanding Tax Investigations: Purpose, Process, and Importance**
- 02 **Persons authorized to Perform Tax Investigation**
- 03 **Reasons for Conducting a Tax Investigation**
- 04 **Selecting Tax Investigation Cases**

UNDERSTANDING TAX INVESTIGATION



AUDIT

1. Tax Audit Framework 2022
2. Normal audit at office / Visit premise
3. With Prior Notice
4. Focus on determining the accuracy of taxpayers' compliance on tax returns.



INVESTIGATION

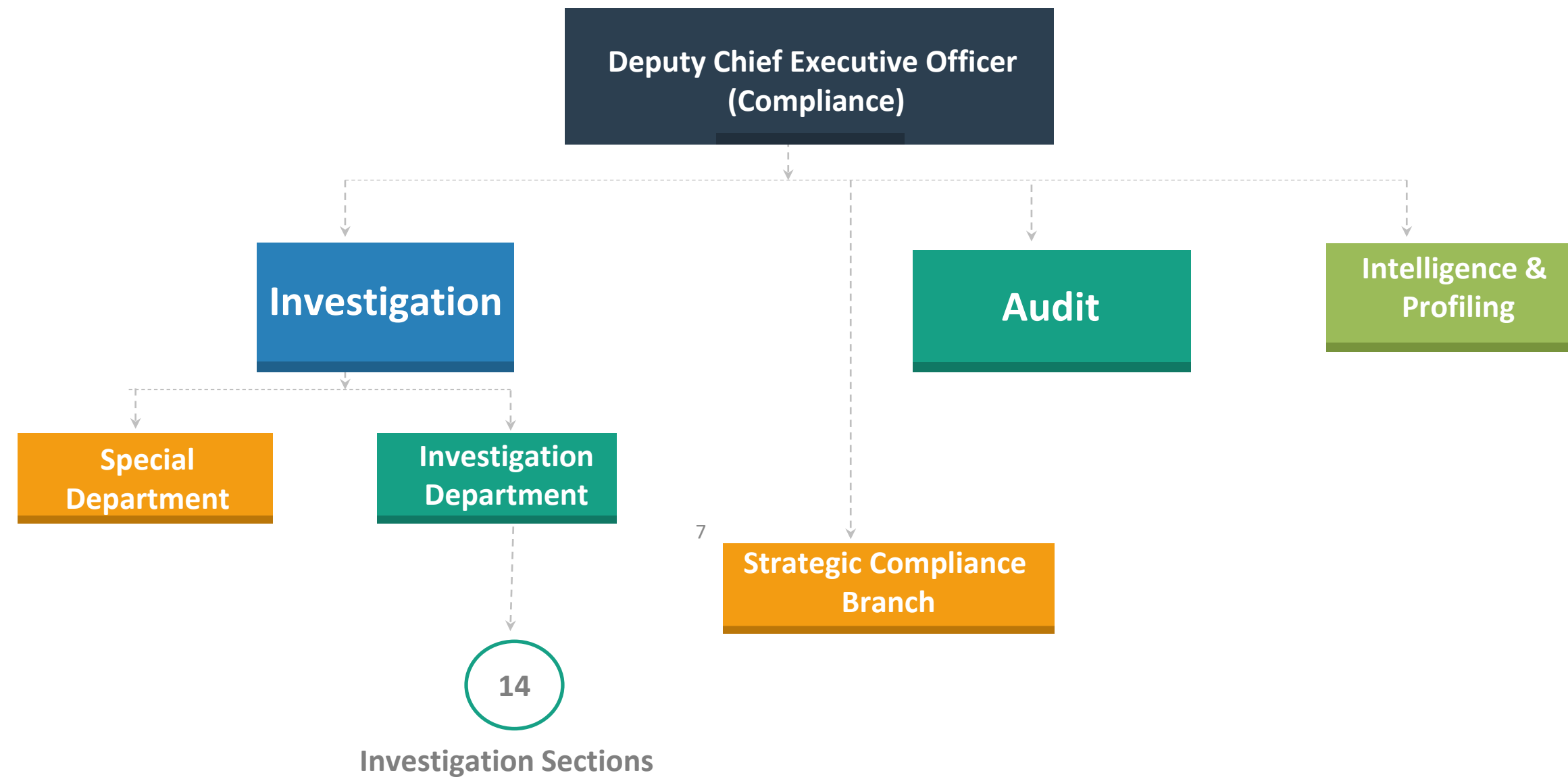
1. Tax Investigation Framework 2024
2. Inspection (any documents and persons)
3. Surprise Visit
4. Focus on fiding of significant tax fraud / tax evasion
5. Investigation – ACP 1967, AMLATFPUAA 2001

Cont..

	Tax Investigation Framework	Tax Audit Framework
Period Covered	No limit	Current Years
Audit/Investigation visit	Depends on circumstances	Depends on circumstances
Examination of Records	Yes	Yes
Audit/Investigation Timeframe	No timeframe	Within 3 months
Settlement of Audit/Investigation	Composite Agreement, Settlement Agreement	Additional assessment, "Surat Akujanji"
Appeals	Form Q	Form Q
Payment Procedures	Full settlement or instalments	Full settlement or instalments
Penalties	45% - 300%	45%

PERSONS AUTHORIZED TO PERFORM TAX INVESTIGATION

Organisation Chart

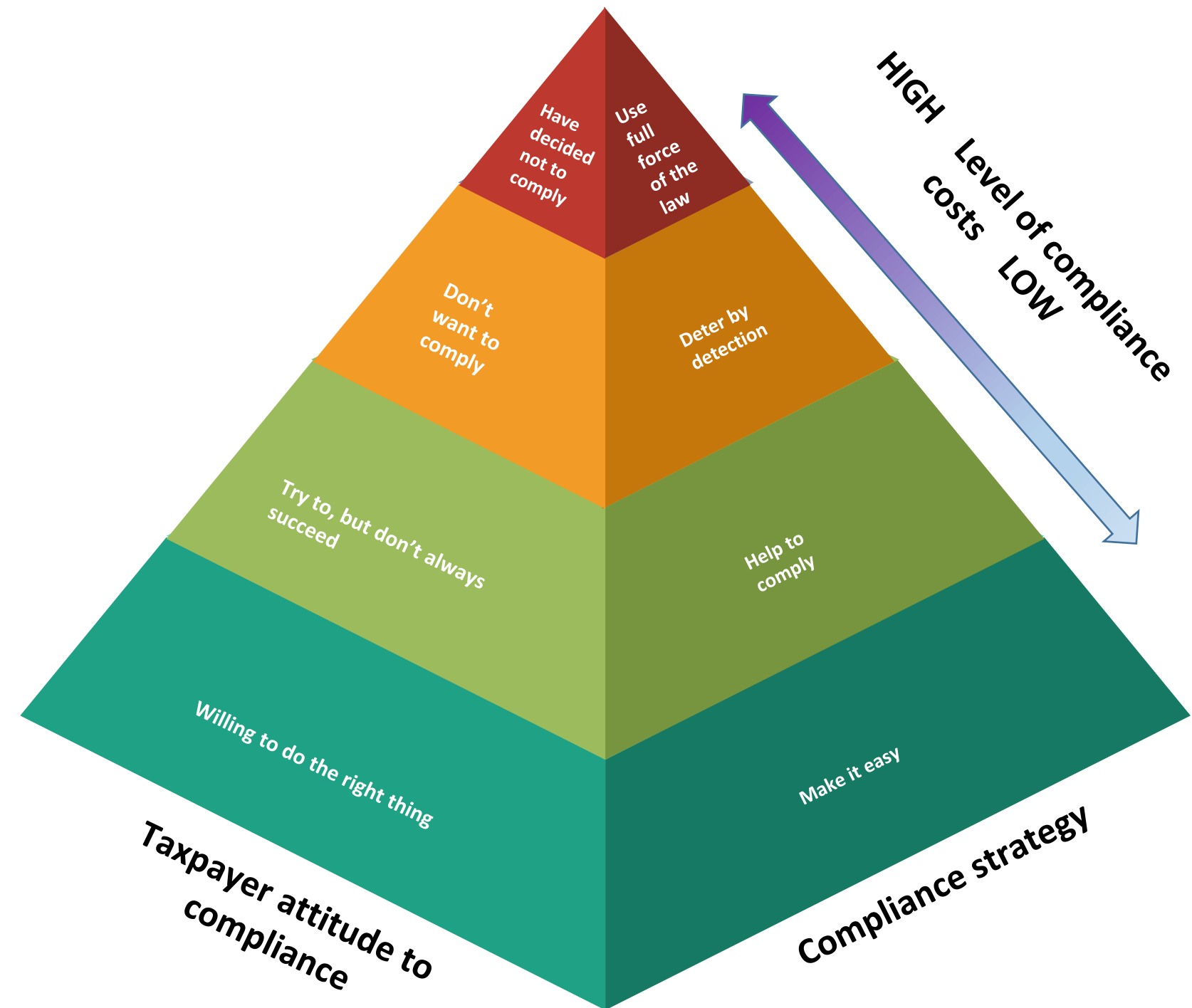
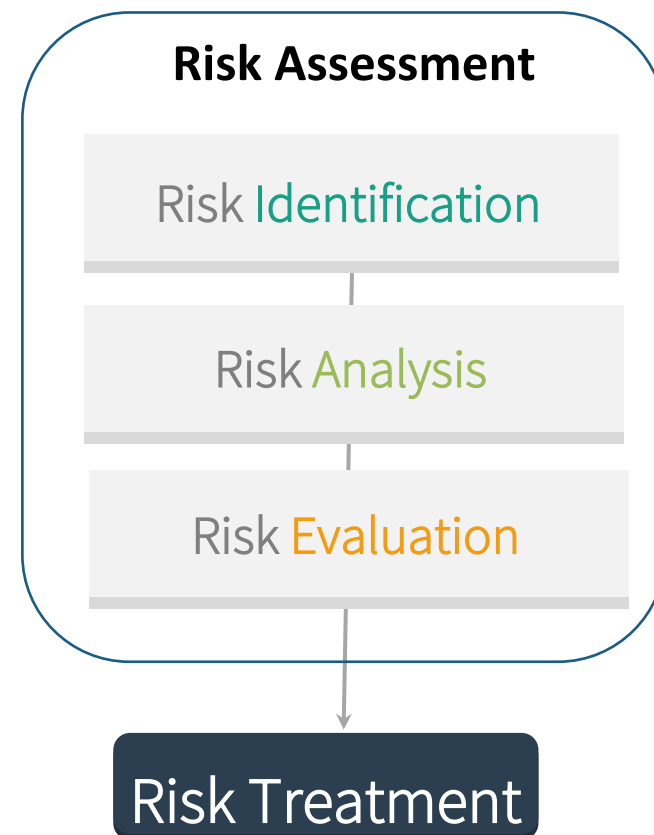


REASONS FOR CONDUCTING TAX INVESTIGATION

- OECD Compliance

Model

-  Cookie-Cutter Approach



SELECTING TAX INVESTIGATION CASES

6. SELECTION OF CASES

Investigation case may be selected using various methods, such as:

- 6.1 Risk analysis;
- 6.2 Information from informer;
- 6.3 Review of Income Tax Return Form (ITRF);
- 6.4 Intelligence information; and
- 6.5 Information from other law enforcement agencies.



RANGKA KERJA SIASATAN CUKAI

Tarikh kuat kuasa : 31 Mei 2024

6.2 Di antara fokus pemilihan kes untuk siasatan adalah kes yang melibatkan kegagalan melaporkan pendapatan dengan sengaja dan penipuan tuntutan.

KEY SIMILARITIES AND DIFFERENCES BETWEEN CRIMINAL AND CIVIL TAX INVESTIGATION





TERIMA

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