

# Tax Dispute Resolution

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KPMG in Malaysia

Dealing with tax disputes can mean uncertainty and complexity. Tax authorities worldwide are under pressure to generate revenue, causing a rise in tax audit and investigation activities across all taxing jurisdictions and all types of tax. Hence, taxpayers are constantly exposed to risk of additional assessments arising from tax adjustments that could lead to hefty tax penalties.

KPMG's Tax Dispute Resolution practice helps companies and high-net-worth individuals, protect against, prepare for and respond to challenges by the Inland Revenue Board of Malaysia ("IRBM"). Our professionals are experienced in all stages of tax dispute continuum – from pre-transaction analysis and documentation to the resolution of disputed issues.

KPMG facilitates the swift and efficient resolutions of disputed tax issues, fostering certainty as well as build an effective and respectful relationship with the IRBM.

## KPMG's Tax Dispute Resolution Continuum

Companies		High Net Worth Individual	
Protect	Tax Risk Assessment Consulting		
<ul style="list-style-type: none"><li>• Evaluating transactions “from the Inland Revenue Board’s (“IRB”) perspective” and providing assistance in working through the relevant processes, to obtain technical rulings and opinions in advance of your transactions.</li><li>• Assisting in preparation of documentation and files to support tax positions in anticipation of future tax authority request for information.</li></ul>		<ul style="list-style-type: none"><li>• Discussion, application and negotiation with the IRB, Ministry of Finance (“MOF”) and the Malaysian Investment Development Authority (“MIDA”) on tax policy and incentives matter.</li><li>• Leveraging on our extensive engagements with the IRB, we are in an advantageous position to advise on Capital Allowance enhancement project consideration as well as preparation of Net Worth Analysis.</li><li>• Navigating voluntary disclosure and advance compliance.</li></ul>	
Manage	Tax Audit / Investigation Consulting		
Resolve	<ul style="list-style-type: none"><li>• Preparing for tax audits include preliminary review of documents and brainstorming session.</li><li>• Negotiating audits, responses to audit queries.</li><li>• Responding to IRB requests for information or documentation.</li><li>• Engaging with IRB’s officers to help ensure stated administrative policies and procedures are followed.</li><li>• Assisting high-net-worth individuals in Capital Statements/ Net Worth Analysis / Means Test preparation.</li><li>• Representing the Company in discussions with the IRB in connection with tax investigations, inclusive of matters pertaining to high-net-worth individuals.</li><li>• Providing a communication link between the Company and the IRB.</li></ul>		<ul style="list-style-type: none"><li>• Managing tax issues raised by IRB effectively and efficiently.</li><li>• Making informed decision on preferred options for resolving tax disputes.</li><li>• Managing tax dispute resolution process in a non-confrontational and effective manner.</li><li>• Assisting the Company on the appeal vide Form Q.</li><li>• Representing the Company in discussions/negotiations with the Dispute Resolution Department of the IRB.</li><li>• Assisting in the court appeal process (e.g. supporting legal council or appeal as an expert witness at the Special Commissioners of Income Tax (where relevant)).</li><li>• Appealing/engaging with the relevant authority at MOF/MIDA level as well as advise on the settlement process.</li></ul>

# Why KPMG?

- We know the right questions to ask. Our professionals have years of experience.
- We help you reduce costs and save time. By identifying potentially contentious issues early in the process and developing appropriate responses, we can save you time and money.
- We help you choose and develop an appropriate resolution strategy. Regardless of the situation, we can help you effectively handle your tax dispute.
- When facing a tax dispute, experience counts!



## Contact us

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

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