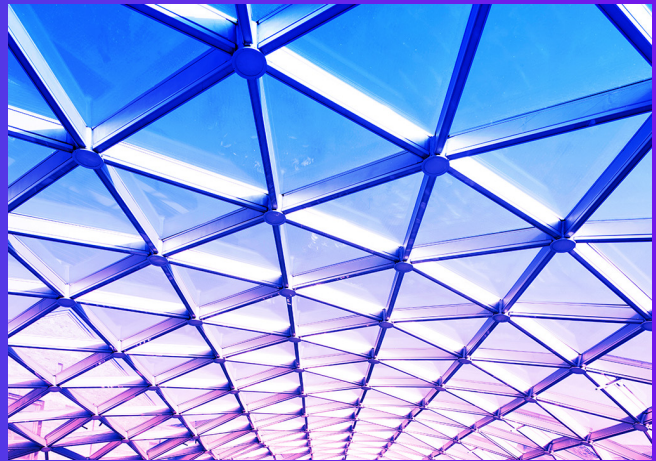




Tax Dispute Resolution

www.kpmg.com.my/TaxDispute



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. This pressure on tax authorities is resulting in larger tax adjustments and increased potential 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 closing the file on items in dispute.

KPMG can assist in achieving certainty on disputed tax issues quickly and efficiently and in a way that can help build an effective and respectful relationship with the IRBM.

KPMG's Tax Dispute Resolution Continuum

KPMG's approach	Tax Dispute Resolution			
	Companies		High-Net-Worth Individuals	
	Protect	Manage	Resolve	
Our core services	Tax Risk Assessment Consulting	Tax Audit/Investigation Consulting		
Effective results Locally Globally	<ul style="list-style-type: none">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.Assisting in preparation of documentation and files to support tax positions in anticipation of future tax authority request for information.Discussion, application and negotiation with the IRB, Ministry of Finance (“MOF”) and the Malaysian Investment Development Authority (“MIDA”) on tax policy and incentives matter.Leveraging on our extensive engagements with IRB, we are in an advantageous position to advise on Capital Allowances enhancement project consideration as well as preparation of Net Worth Analysis.Navigating voluntary disclosure and advance compliance.	<ul style="list-style-type: none">Preparing for tax audits include preliminary review of documents and brainstorming session.Negotiating audits, responses to audit queries.Responding to IRB requests for information or documentation.Engaging with IRB’s officers to help ensure stated administrative policies and procedure are followed.Assisting high-net-worth individuals in Capital Statements/ Net Worth Analysis / Means Test preparation.	<ul style="list-style-type: none">Representing the Company in discussions with the IRB in connection with tax investigations, inclusive of matters pertaining to high net-worth individuals.Providing a communication link between the Company and the IRB.Managing tax issues raised by IRB effectively and efficiently.Advising on the settlement process.	<ul style="list-style-type: none">Making informed decision on preferred options for resolving tax disputes.Managing tax dispute resolution process in a non-confrontational and effective manner.Assisting the Company on the appeal vide Form Q.Representing the Company in discussions/negotiations with the Dispute Resolution Department of the IRB.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)).Appealing/engaging with the relevant authority at MOF/ MIDA level.

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

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

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

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