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PREMIER TAX EVENT OF THE YEAR

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2016

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Topic : Synergy Beyond Boundaries

Speaker : Tan Sri Dr. Mohd Shukor Mahfar



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DAY 1 : Tuesday, 9 August 2016

Topic :

LHDNM's Strategies: Synergy Beyond Boundaries

Speaker :

YBhg Kolonel (K) Tan Sri Datuk Wira Dr Mohd Shukor bin Hj Mahfar
CEO, LHDNM

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A piece of torn white paper is centered on a background of colorful bokeh lights. The paper has handwritten text in blue Arabic script 'الحمد لله' and 'i thank Allah' in multi-colored lowercase letters. The background is a soft-focus array of colorful light spots in shades of green, yellow, red, and blue.

الحمد لله
i thank Allah

through rika syofri's lens



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A Big
THANK
YOU!



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VISION 2020

ROAD TO 2020



ROADMAP

BE WITH US
...OTHERWISE...
WE WILL ROCK YOU

NOTHING IS IMPOSSIBLE...
IMPOSSIBLE IS NOTHING

HASIL YOUR FEEL GOOD PARTNER

2015
BREAKING BARRIERS
HITTING NEW HIGHS

2016
SYNERGY BEYOND
BOUNDARIES

2014
MANAGING TAX ECOSYSTEM
FOR SUSTAINABLE GROWTH

2013
LEADING &
MANAGING CHANGE

2012
BLUE OCEAN
STRATEGY

2011
CHARTING
TRANSFORMATION

DRIVER VEHICLE : **KPI STRATEGIC PLANNING**

Jahriah Rejaya anda membantu
memajukan Malaysia
Andalah Wira Negara!



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what is

SYNERGY?



SYNERGY

A state in which two or more things work together in a particularly fruitful way that produces an effect greater than the sum of their individual effects.

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Unity in Diversity

High Spirit
Esprit De Hasil

Continuous Effort

Increase Competency in all aspects

Coordination Between HQ & Branches

INTERNAL

EXTERNAL

SYNERGY

Burning Desire

Cooperation between LHDNM and Stakeholders



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BEYOND BOUNDARIES?



... ability of Hasilian to
overcome the **obstacles**
and achieve success
beyond expectation ...

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WE CAN DO IT!

SYNERGY

COMING TOGETHER IS A
BEGINNING,
KEEPING TOGETHER IS A
PROGRESS,
WORKING TOGETHER IS A
SUCCESS.

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HASiL Your Feel Good Partner

TRUST

CONFIDENCE

TAX SYSTEM



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CHALLENGES

VOLUNTARILY



CONSCIOUSLY

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CHALLENGES



CRISIS



“When written in Chinese, the word ‘crisis’ is composed of two characters – one represents **DANGER**, and the other represents **OPPORTUNITY**.”

John F. Kennedy

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CHALLENGES

INTERNAL

V

EXTERNAL



EXPERTISE



USAGE
OF ICT



SHADOW
ECONOMY



HARD TO TAX
ACTIVITIES



ECONOMIC
ENVIRONMENT

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MENUJU WAWASAN 2020
ROAD TO 2020

ROADMAP

Synergy

BEWITHUS
OTHERWISE
WE WILL ROCK YOU

NOTHING IS IMPOSSIBLE...
IMPOSSIBLE IS NOTHING

HASIL YOUR FEEL GOOD PARTNER

BEYOND BOUNDARIES



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LHDNM :
ADMINISTRATOR
OF TAX SYSTEM
BEING TRUSTED
BY TAXPAYER



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INTERNATIONAL COOPERATION



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Forum on Tax
Administration
(FTA)

Joint International
Task Force on
Shared Intelligence
and Collaboration
(JITSIC)

Commonwealth
Association of Tax
Administrators
(CATA)

Association of
Tax Authorities of
Islamic Countries
(ATAIC)

Study Group on
Asian Tax
Administration
and Research
(SGATAR)

Foreign
Account Tax
Compliance
Act
(FATCA)

Inclusive
Framework on
Base Erosion and
Profit Shifting
(BEPS)

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**Forum on Tax
Administration
(FTA)**

- **Has 47 members, including Malaysia**
- **Participated in the 10th Meeting of the FTA in Beijing on, People's Republic of China, on 11 – 13 May 2016**

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**Joint International
Task Force on
Shared Intelligence
and Collaboration
(JITSIC)**

- **Has 36 members,
including Malaysia**
- **Tackle issues especially on
aggressive tax planning & cross-
border tax avoidance**

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**Commonwealth
Association of Tax
Administrators
(CATA)**

- **Malaysia**
[Currently - President of CATA]
- **LHDNM hosted The 36th CATA Conference held in Malacca in November 2015.**

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Association of Tax Authorities of Islamic Countries (ATAIC)

- Malaysia will be hosting its annual technical conference in September 2016.
- Key areas for discussion - big data and tax reform

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Study Group on Asian Tax Administration and Research (SGATAR)

- Has 17 members, including Malaysia.
- LHDNM participated in yearly technical conference, and also the Meeting of Heads of Training Institutions (MHTI).

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FATCA



**Foreign
Account Tax
Compliance
Act
(FATCA)**

- Malaysia is included in the list of jurisdictions.
- LHDNM act as the Competent Authority.
- Inter-Government Agreement (IGA) is yet to be signed.
- Reporting deferred to 30th June 2017.

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**Inclusive
Framework on
Base Erosion and
Profit Shifting
(BEPS)**

**MOF decided to join as an Associate Member
[equal footing]**

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Global Forum on Transparency and
Exchange of Information for Tax Purposes



**Exchange of
Information on
Request (EOIR)**



**AEOI via CRS ,
CbCR &
Exchange of Rules**

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On Transparency and Exchange of
Information for Tax Purposes
Common Reporting Standard (CRS)



**Collection of info
by F.I. will
commence –
01/01/2017**



**Reporting to
LHDNM - due on
30/06/2018**

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2016

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**On Transparency and Exchange of
Information for Tax Purposes
Country-by-Country Reporting (CbCR)**



**Preparation of
documentations
will commence –
01/01/2017**



**Reporting to
LHDNM will be 12
months after
closing of accounts**

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A map of Malaysia is shown in the background, overlaid with horizontal rainbow-colored stripes (red, orange, yellow, green, blue, purple). A large, dark red oval is centered over the map, containing the text 'LOCAL COLLABORATION'.

LOCAL COLLABORATION



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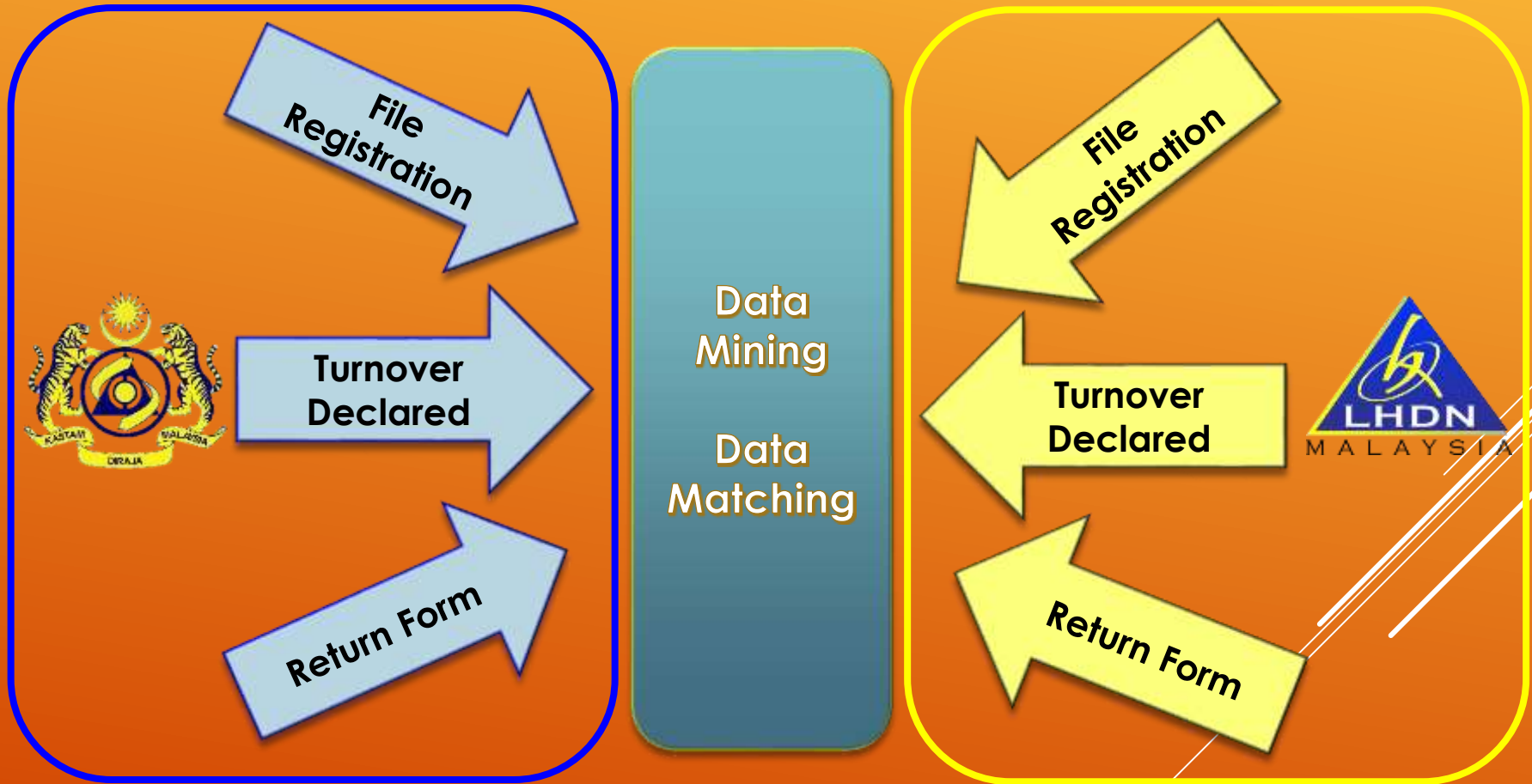
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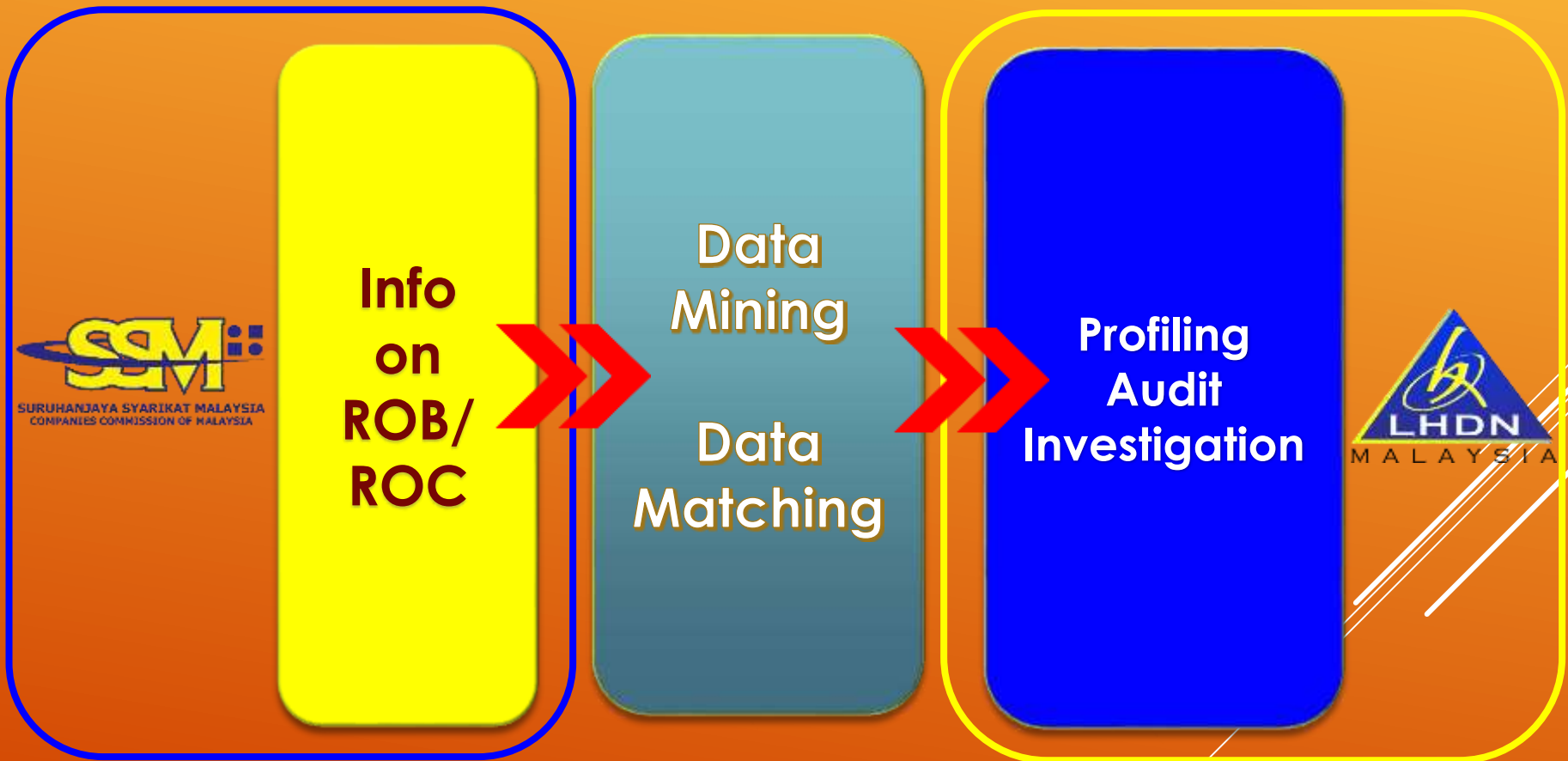
SHARING OF INFORMATION



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SHARING OF INFORMATION



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TAX COMPLIANCE



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Tax Planning



Tax Avoidance



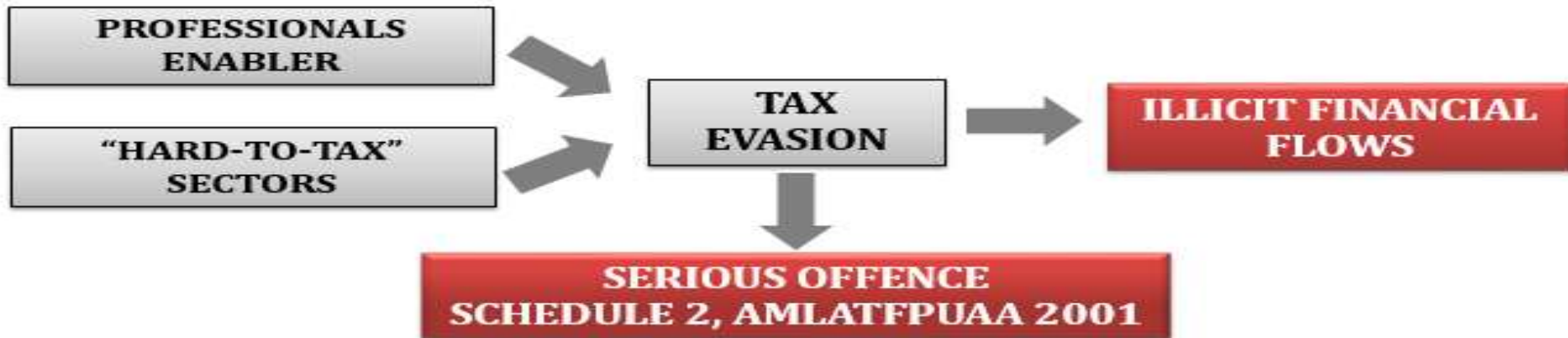
Tax Evasion



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TAX EVASION/ MONEY LAUNDERING



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TAX EVASION/ MONEY LAUNDERING

“Effective Enforcement and Extensive Investigation Powers through Inter Agency Co-operation”

- ❑ **Sharing of Intelligence information among LEAs.**
 - No more working in silo
 - To establish modus operandi of a crime activity.

- ❑ **Co-ordination through Joint Operations.**
 - Investigation can be done simultaneously.
 - Duplication and redundancy can be avoided.
 - Synchronize ML issues based on each LEAs predicate offences.
 - Enhance integrity.
 - Decrease time and operational cost.
 - Exchange of experiences and expertise among LEAs.



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THE NST

Civil servant charged with failure to declare excess income in tax return

By Halim Said - 24 March 2016 @ 1:50 PM

KLUANG: A 47 year-old civil servant from Taman Delima here was charged in Magistrate's Court today for failing to declare the excess revenues on his tax forms for the year 2007 to 2011.

The accused, Kalamullah Ali Raza, claimed trial to the charge before Magistrate Mohd Yusof.

Inland Revenue Board prosecuting officer Norazilah Abdul Hamid said she has board a sum of RM164,018 for the taxable amount on the sales of palm oil worth RM687,428 for the year 2007 until 2011.

46 setempat
15-06-2011

Perit tak bayar cukai

■ Pemilik kedai cermin mata didenda RM12,500, penalti khas RM265,310.78

Muhamad Razis Ismail
razis@metro.com.my

Kota Bharu

A kibat tidak melaporkan pendapatan kepada Lembaga Hasil Dalam Negeri (LHDN) selama empat tahun berturut-turut sejak 2007, seorang pemilik kedai cermin mata didenda RM12,500 dan diperintah membayar penalti khas RM265,310.78 di Mahkamah Magistret di sini, semalam.

Magistret Ahmad Adha' Amir ناصر Amiri menjatuhkan hukuman itu selepas tertuduh Raja Itha selepas Mansor, 42, mengaku bersalah terhadap

FAKTA
Sekiranya gagal menjelaskan denda, tertuduh boleh dipenjarakan selama 12 bulan



RAJA Anuar (tengah) mengaku bersalah terhadap empat pertuduhan berkaitan dengan denda, tertuduh boleh dipenjarakan selama 12 bulan.

Mengikut perakuan tertuduh, hingga keesokan harinya dia mengaku tidak bertanggungjawab terhadap pendapatan yang dilaporkan berjumlah RM577,786 yang diperolehi

menyerusi Syarikat Idaman Sigma Sdn Bhd. Daripada jumlah itu, boleh dikenakan cukai tambahan RM132,655.85 bagi setiap tahun takstiran bermula 2007, 2008, 2009 dan 2010. Semua kesalahan didakwa

mengikut Seksyen 113(1)(a) Akta Cukai Pendapatan 1967 yang memperuntukkan hukuman denda minimum RM1,000 dan maksimum RM10,000 dan hendaklah membayar penalti khas sebanyak dua kali ganda jumlah cukai yang dikemukakan jika sabit kesalahan.

Pendakwaan dibekalkan Peguam Kanan Hasil LHDN, Norzilah Abd Hamid, manakala tertuduh tidak diwakili peguam.

Terdahulu, tertuduh memohon tempoh bayaran balik yang lebih panjang untuk menjelaskan cukai dan penalti khas.

Bagaimanapun, Norzilah memohon hukuman berat dikenakan terhadap tertuduh kerana melakukan kesalahan berkenaan dalam tempoh empat tahun berturut-turut sejak 2007.

>>> Mahkamah turut memerintahkan tertuduh membayar cukai tambahan RM132,655.85 kepada LHDN

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**IT
DEVELOPMENT**



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POWER DATA (Big Data Analytics)

Objectives:

- To facilitate accurate data mining for management reports to be used in analyzing trends and in predictive analysis
- To facilitate fast & timely decision making in response to ever-changing economic conditions
- To create a pool of 'revenue data scientists' to increase in tax revenue & ICT development

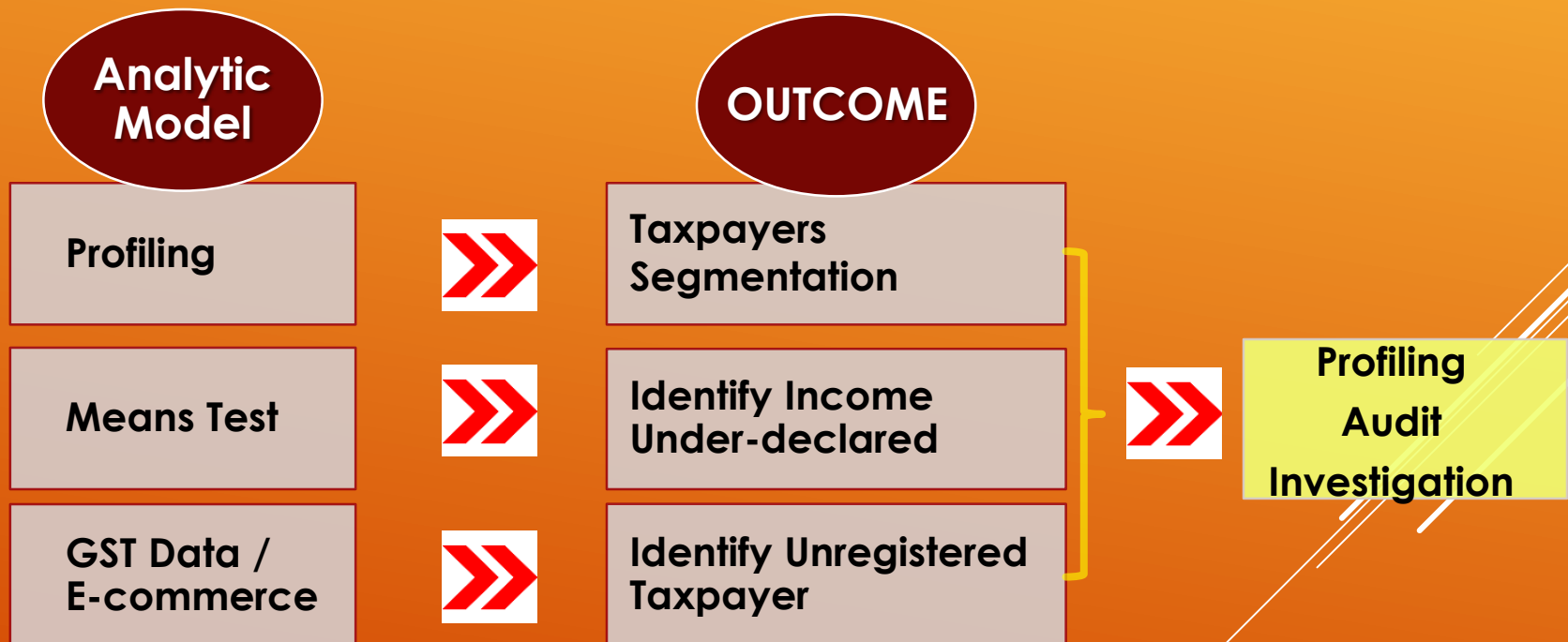


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POWER DATA (Big Data Analytics)

Allows the formation of Analytic Models to achieve the outcome:



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2018

Global standard for
exchanging
business information

Increase accuracy in sending
financial and taxation
information

**TAXONOMY &
XBRL SYSTEM**

Reduce taxpayer's
compliance cost : Using the
standard platform for
submission of financial
statement

Enable LHDN to receive &
analyze financial statement
from taxpayer, other agencies
(e.g. SSM, BNM, SC, etc.)

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CAPACITY BUILDING



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'YOUR LEADERSHIP SHOULD BUILD STRONG BRAND CULTURE WITHIN YOUR ORGANISATION TO SHOW THAT YOU ARE ALL SO PROUD OF YOUR BRAND ONLY THEN, THERE WILL BE A BUY IN THE BRAND THAT'S WHERE YOU WILL ACHIEVE BRAND LOYALTY THEN, THEY WILL LIVE AND LIVE UP TO THE BRAND THE IRBM BRAND'

**Dr. KK
Johan**

**THE BRAND
LAUREATE**
THE AWARD FOR BRANDS & BRANDING



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AKADEMI PERCUKAIAN MALAYSIA
INSTITUSI PEMBELAJARAN CUKAI TERUNGGUL



**MQA
Accreditation**

**Professional
Certificate**

**Professional
Diploma**

Degree

Master

**Centre of
Tax
Excellence
(CENTEX)**

E D U C A T I O N
F O R A L L



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CHAMPIONING

HASiL

**Your Local World Class
Tax Administrator**



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TRAINING HUB



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RESOURCE PERSONS



General of General
Department of Taxes (GDT)
Cambodia



The India Revenue Services
(IRS)



Uganda Revenue Authority
(URA)



Tanzania Revenue Authority
(TRA)



Ghana Revenue Authority



Inland Revenue Department of
Nepal



Sudan Taxation Chamber (STC)



Zambia Revenue Authority



General Department of Taxation
(GDT), Vietnam



National Board of Revenue
(NBR), Bangladesh

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MOU WITH GDT MONGOLIA



- **MOU** with General Department of Taxation, Mongolia (GDT) signed on 26th November 2015
- Training of officers through participation of training programmes held at LHDNM or at GDT Mongolia.

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ATTACHMENT PROGRAM

**Rebalancing
the
workforce**



**Succession
planning and
development of
high performers
management**

**Embedding high
levels of integrity
and anti-corruption
measures**

**Performance
and conduct
management**

**Rewards and
recognition**

Commenced from 14th – 23rd Dec 2015

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TRAINING ON E-GOVERNANCE AND CHANGE MANAGEMENT



ශ්‍රී ලංකා අභ්‍යන්තර ආදායම්
සේවා දෙපාර්තමේන්තුව
SRI LANKA INLAND REVENUE



**1,200 IRDSL officials were trained from October
2014 to September 2015**



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**Programme of Action (POA) Training on e-Governance
(Malaysia – India)
19th July 2016**



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INTERNATIONAL CONFERENCES INVITATION AS EXPERTS



Global Relations Workshop: Tax Administration – Recent Developments Compliance Risk Management and Offshore Compliance, 4th – 8th April 2016, Jakarta, Indonesia



International Tax Conference and Regional Consultations on Domestic Resource Mobilisation, 13th – 16th June 2016, Seoul, Korea

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INTERNATIONAL CONFERENCES INVITATION AS EXPERTS



**Asian Tax Authority Symposium 7th – 9th June 2016,
Bangkok, Thailand: Regional Cooperation in Tax
Matters**



**The BEPS Action Plan International Practices and
Vietnam's Perspectives, 7th – 8th July 2016, Hanoi,
Vietnam**

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AWARDS AND RECOGNITION



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DIGITAL GOVERNMENT AWARDS 2015
ASEAN-OCEANIA ICT ORGANISATION



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BRONZE ILLUMINATION – ICGCC 2015
KOREAN STANDARD ASSOCIATION



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THE LEADERS



RECOGNIZING
BRAND
EXCELLENCE
GLOBALLY

Congratulations



LEMBAGA HASIL DALAM NEGERI MALAYSIA
ON BEING AWARDED



"GLOBAL BEST BRANDS
WORLD CLASS INCOME TAX AGENCY
GLC CATEGORY"

BY
GLOBAL BRANDS COUNCIL & THE LEADERS INTERNATIONAL
2015

**GLOBAL BEST BRANDS WORLD CLASS INCOME TAX AGENCY
GLC CATEGORY 2015**

GLOBAL BRANDS COUNCIL & THE LEADERS INTERNATIONAL



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Congratulations



INLAND REVENUE BOARD of MALAYSIA

ON BEING AWARDED



**Public Financial Institution
of the Year**

PUBLIC FINANCIAL INSTITUTION OF THE YEAR
THE EUROPEAN



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2016

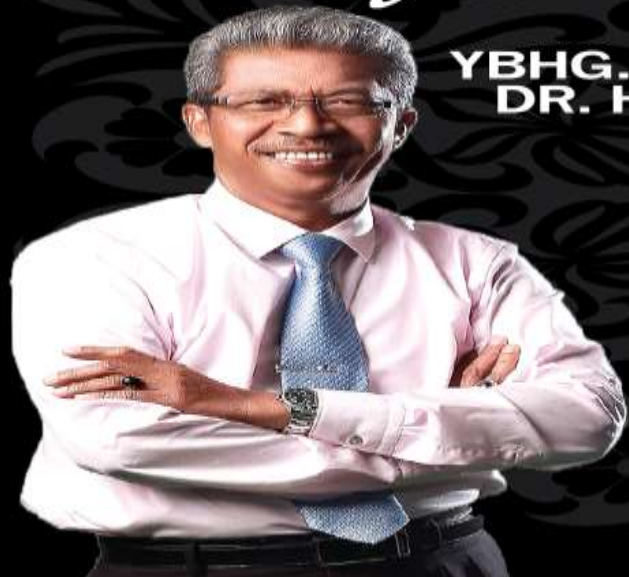
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Congratulations



**YBHG. KOLONEL (K) TAN SRI DATUK WIRA
DR. HJ. MOHD SHUKOR B. HJ. MAHFAR**

ON BEING AWARDED



CEO of the Year

**CEO OF THE YEAR 2015
THE EUROPEAN**



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HR Asia
ASIA'S MOST AUTHORITATIVE PUBLICATION FOR HR PROFESSIONALS

BEST COMPANIES TO WORK FOR IN ASIA

AWARDS 2015



BEST COMPANIES TO WORK FOR IN ASIA 2015
HR ASIA



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BEST COMPANIES TO WORK FOR IN ASIA 2015 COMMONWEALTH ASSOCIATION FOR PUBLIC ADMIN & MANAGMENT



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GLOBAL RISK AWARDS 2016
RISK MANAGEMENT NEWCOMER OF THE YEAR
INSTITUTE OF RISK MANAGEMENT



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THE DIAMOND EYE AWARD FOR QUALITY COMMITMENT AND EXCELLENCE
ASSOCIATION OTHERWAYS MANAGEMENT & CONSULTING



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CONTRIBUTION TO ORGANISATION
THE ASIA HRD 2016 AWARDS



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9 & 10 AUGUST 2016 | KUALA LUMPUR CONVENTION CENTRE

MENUJU WAWASAN 2020
ROAD TO 2020

ROADMAP

Synergy

BEYOND BOUNDARIES

BEWITHUS
OTHERWISE
WE WILL ROCK YOU

NOTHING IS IMPOSSIBLE...
IMPOSSIBLE IS NOTHING

HASIL YOUR FEEL GOOD PARTNER



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Thank You



SYNERGY BEYOND **BOUNDARIES**

HASiL Your Feel Good Partner

