

TO ALL MEMBERS

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TECHNICAL

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**Direct Tax**

**OPERATIONAL GUIDELINES NO.1/2016 –**

**LHDNM'S OFFER TO REDUCE PENALTY FOR VOLUNTARY DISCLOSURE AND  
WAIVE TAX INCREASE FOR SETTLEMENT OF TAX IN ARREARS**

The Inland Revenue Board of Malaysia (LHDNM) has issued an [Operational Guidelines No.1/2016](#) dated 10 February 2016 in respect of the above-mentioned offer.

This offer is effective from **1 March 2016 until 15 December 2016**.

For further information, taxpayers may contact 'Help Desk on Reduce Penalty and Waive Tax Increase' (*Meja Bantuan Pengurangan Penalti dan Penghapusan Kenaikan Cukai*) at **03-8313 8885** or contact the **LHDNM Customer Service Centre** at **1-800-88-5436**.

Members may read the Operational Guidelines No.1/2016 in full on the [Institute website](#) or on the [LHDNM website](#).

Members may also view the **LHDNM Media Release** on the above-mentioned Operational Guidelines No.1/2016 on the [Institute website](#) or on the [LHDNM website](#).

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