CHARTERED TAX INSTITUTE OF MALAYSIA

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 65/2016 **10 August 2016**

TO ALL MEMBERS

TECHNICAL

Direct Tax

OPERATIONAL GUIDELINE NO.1/2016 (AMENDED) - REDUCTION OF PENALTY AND WAIVER OF TAX INCREASE

We refer to our e-CTIM TECH-DT 13-2016 dated 11 February 2016 and our e-CTIM TECH-DT 23/2016 dated 11 March 2016 regarding the Inland Revenue Board of Malaysia's (LHDNM) Operational Guideline No. 1/2016 – Reduction of Penalty And Waiver Of Tax Increase (Guideline) on the tax amnesty programme. Please be informed that the LHDNM has issued an amended Guideline (Bahasa Malaysia version only) dated 1 August 2016.

The amendments (highlighted in yellow) to the Guideline are as follows:

<table>
<tr><th>Paragraph</th><th>Amendments</th></tr>
<tr><td>1.4 (new para)</td><td>Tawaran pengurangan penalti pada kadar tertentu juga diberikan kepada pembayar cukai bagi kes audit pindahan harga.</td></tr>
<tr><td>4.a.</td><td>Bagi pengakuan secara sukarela, penyelesaian kes audit termasuk audit pindahan harga atau penyelesaian kes siasatan:</td></tr>
<tr><td>5.2A. (new para)</td><td>Pengurangan penalti bagi kes audit pindahan harga

a. Syarat-syarat kelayakan:

i. Pengurangan Penalti terpakai kepada kes-kes audit pindahan harga dalam kendalian dan diselesaikan dalam tempoh 01 Mac 2016 sehingga 15 Disember 2016.

ii. Pengurangan Penalti bagi pengakuan secara sukarela tidak terpakai bagi kes audit pindahan harga.

b. Kaedah pelaksanaan:

i. Konsesi ini terpakai bagi kes yang telah selesai diaudit di mana pembayar cukai telah membuat bayaran secara sekaligus, dalam tempoh 30 hari dari tarikh Notis Taksiran/Taksiran Tambahan dibangkitkan.

ii. Tawaran pengurangan penalti di bawah subseksyen 112(3) dan 113(2) ACP 1967, subseksyen 51(3) dan subseksyen 52(2) AP(CP) 1967 bagi kes audit pindahan harga adalah tertakluk kepada peraturan bayaran berikut :

<table>
<tr><th>KADAR PENALTI SUBSEKSYEN 112(3)/113(2) ACP 1967;SUBSEKSYEN 51(3)/SUBSEKSYEN 52(2) AP(CP) 1967</th><th>DOKUMENTASI PINDAHAN HARGA</th></tr>
<tr><td>15%</td><td>Ada</td></tr>
<tr><td>25%</td><td>Tiada</td></tr>
</table>
</td></tr>
</table>

7.	**HUBUNGI KAMI** Bagi mendapatkan maklumat lanjut mengenai tawaran ini, pembayar cukai boleh menghubungi Meja Bantuan Pengurangan Penalti dan Penghapusan Kenaikan Cukai di talian 03-8313 8885 ,Pusat Khidmat Pelanggan LHDNM di talian 1-800-88-5436 atau **03-8913 3800 samb. 120603/ 120634 (kes Audit Pindahan Harga sahaja).**

Please note that the above amendments are further to the Institute's letter dated 1 April 2016 requesting the LHDNM to review the reduced penalty rates for transfer pricing audit cases under the tax amnesty programme as reported in our e-CTIM TECH-DT 39/2016 dated 17 May 2016.

Members may read the amended Guideline in full at the websites of the Institute and the LHDNM.