

e-CTIM TECH-DT 93/2016

1 November 2016

TO ALL MEMBERS

TECHNICAL

Direct Taxation

SPECIALIST DOCTOR'S INCOME

We refer to our [e-CTIM TECH-DT 86/2016 dated 13 October 2016](#) regarding Specialist Doctor's Income. Based on Inland Revenue Board of Malaysia's (IRBM) elaboration during *Topic 2: Penalty Mechanism and Dispute Resolution* of the National Tax Seminar 2016 organised by IRBM in Kuala Lumpur on 27 October 2016, it appears that the penalty reduction programme is available only upon taxpayers settling all their taxes, including agreeing to tax adjustments raised by IRBM as a result of the voluntary disclosure, **by 15 December 2016**. In view of the time constraint, members are reminded to consider the availability of the penalty reduction programme for their clients.

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