

TECHNICAL

Direct Taxation

TAX AUDIT FRAMEWORK 2018 (AMENDMENT 1/2018)

The Inland Revenue Board of Malaysia (IRB) has recently uploaded the [Tax Audit Framework 2018 \(Amendment 1/2018\)](#) ("Framework"). This Framework is effective from **1 April 2018** and replaces the Tax Audit Framework 2017 (Amendment 1/2017) dated 1 May 2017. It is currently available in Bahasa Malaysia only.

For ease of reference, the amendments are **highlighted in yellow** in the Framework. The following are some of the amendments:-

a. Paragraph 7.5.6

*" Jika pembayar cukai tidak berpuashati dengan cadangan penyelarasan cukai yang dibangkitkan, pembayar cukai boleh membuat bantahan secara rasmi dalam tempoh **24 lapan belas (18)** hari dari tarikh surat pemberitahuan pelarasan dengan mengemukakan maklumat tambahan dan bukti-bukti untuk menyokong bantahannya. "*

b. Paragraph 7.5.10

*" Kes audit perlu diselesaikan dalam tempoh **empat tiga (3) bulan (120 90 hari calendar)** dari permulaan tarikh lawatan audit. Sekiranya **terdapat kes yang melebihi 4 bulan untuk diselesaikan kes tidak dapat diselesaikan dalam tempoh (3) bulan**, pembayar cukai akan dimaklumkan oleh LHDNM. "*

c. Paragraph 8.3 and its sub-paragraphs

" Ejen Cukai / Wakil Pembayar Cukai " and " Ejen Cukai " have been amended to " Ejen Cukai Berdaftar ".

d. Paragraph 13.1

*" Seksyen **97A(2) dan** 99 hingga 102 ACP menyediakan ruang kepada pembayar cukai untuk membuat rayuan berhubung dengan taksiran yang dibangkitkan oleh LHDNM. "*

Members may read the Framework in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Framework so that we may raise them to the LHDNM.

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