
TECHNICAL

[LHDNM Operational Guidelines No.1/2018 - Special Programme for Voluntary Disclosure](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Operational Guidelines No.1/2018 on Special Programme for Voluntary Disclosure](#) (Guidelines) dated 3 November 2018 on its website.

These Guidelines outline the implementation procedures of the Special Programme for Voluntary Disclosure (Special Programme) for eligible taxpayers following the 2019 Budget announcement by The Honorable Minister of Finance Malaysia on 2 November 2018. The Special Programme is offered to encourage taxpayers (para 5.2 of the Guidelines) to make voluntary disclosure at any LHDNM office in reporting their income and paying tax within the stipulated period.

The Guidelines provide information which include the following:-

- Voluntary disclosure period i.e. from 3 November 2018 until 30 June 2019 (para 4 of the Guidelines);
- Method of implementing the Special Programme (para 5 & Appendix 1 of the Guidelines);
- Penalty rates during and after the voluntary disclosure period (para 5.8 & 6 of the Guidelines); and
- Payment procedure for voluntary disclosure (para 7 of the Guidelines).

According to the Guidelines, the Special Programme only applies to income/ expenses/ reliefs/ deductions/ rebates [para 1.5(i) of the Guidelines] or gains on disposal of assets (real properties and shares in real property companies) for YA 2017 and preceding years as well as instruments not stamped after 6 months from the stamping period. The Special Programme includes cases under audit/ investigation and transfer pricing (TP) issues. However, the penalty rate for TP issues is as per the TP Audit Framework.

The LHDNM can be contacted for further information on the Special Programme at the nearest LHDNM office, Hasil Care Line LHDNM at 1-800-88-5436 or 603-7713 6666 (Overseas) or e-mail to pengakuansukarela@hasil.gov.my. [Frequently asked questions](#) on the Special Programme can also be found in the [LHDNM website](#).

Members may read the Guidelines 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 [Guidelines](#) so that we may raise them to the LHDNM.

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