

TECHNICAL

Direct Tax

[LHDNM OPERATIONAL GUIDELINES NO. 5/2019:-](#)

[GUIDELINES ON IMPOSITION OF PENALTIES UNDER SUBSECTION 112\(3\) OF THE INCOME TAX ACT 1967, SUBSECTION 51\(3\) OF THE PETROLEUM \(INCOME TAX\) ACT 1967 AND SUBSECTION 29\(3\) OF THE REAL PROPERTY GAINS TAX ACT 1976](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Guidelines on Imposition of Penalties under Subsection 112\(3\) of the Income Tax Act \(ITA\) 1967, Subsection 51\(3\) of the Petroleum \(Income Tax\) Act \(PITA\) 1967 and Subsection 29\(3\) of the Real Property Gains Tax Act \(RPGT\) 1976](#) ("Guidelines") dated 16 October 2019 on their website. The Guidelines are available in the Malay Language only.

The objective of these Guidelines is to explain on the imposition of penalties on taxpayers who have made late filing or failed to submit the Return Form within the stipulated period under the ITA 1967, PITA 1967 and RPGT 1976.

These Guidelines are effective from 1 October 2019 and it revokes the [LHDNM Operational Guidelines 1/2015 on Imposition of Penalty under S.112\(3\) of the ITA 1967](#) dated 5 March 2015 (as reported in our [e-CTIM TECH-DT 39/2015](#) dated 14 April 2015).

Members may read the Guidelines in full on 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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