
TECHNICAL

Direct Tax

AMENDMENTS TO LHDNM OPERATIONAL GUIDELINES NO. 1/2018 – SPECIAL PROGRAMME FOR VOLUNTARY DISCLOSURE

Item 6.1 and 6.2 on page 7 of the above Inland Revenue Board of Malaysia (“LHDNM”) [Guidelines](#) were amended on 29 March 2019. The [original Guidelines](#) were issued by the LHDNM on 30 November 2018 (as reported in our [e-CTIM TECH-DT 82/2018](#) dated 12 November 2018). The amendments are highlighted in yellow as follows: -

- 6.1 *Taxpayers who fail to submit the ITRF / PRF / RPGTRF may be liable to penalties under subsection 112(3) of the ITA 1967 / subsection 51(3) of the PITA 1967 / subsection 29(3) of the RPGTA 1976 at a minimum rate of ~~80% and up to 300%~~ 45%.*
- 6.2 *Taxpayers who fail to report the correct income may be liable to penalties under subsection 113(2) of the ITA 1967 / subsection 52(2) of the PITA 1967 / subsection 30(2) of the RPGTA 1976 at a minimum rate of ~~80% and up to 100%~~ 45%.*

Members may view the amended Guidelines at the websites of the [Institute](#) and the [LHDNM](#).

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