

TECHNICAL

Indirect Taxation

RMCD - COMPLIANCE AUDIT FRAMEWORK

The Royal Malaysia Customs Department (RMCD) has recently uploaded the [Compliance Audit Framework](#) (available in Bahasa Malaysia only) dated 30 April 2019 on its website.

The objective of the [Framework](#) is to: -

- ensure that the auditee accounts for and pays the duty / tax / levy correctly and accurately;
- ensure that the exemption granted to the auditee is in compliance with the prescribed conditions;
- promote self-compliance and educate business entities to account for and pay the duties / taxes / levies correctly and accurately; and
- promote voluntary compliance to the auditee through the existence or presence of the RMCD officers.

The legislations applicable under this Framework are listed in paragraph 4 of the [Framework](#).

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

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 [Compliance Audit Framework](#).

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.