
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](#).

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