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TO ALL MEMBERS

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TECHNICAL

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**IRB Media Release dated 18 July 2012 – [IRB Has Powers to Prosecute Tax Offenders](#)**

The Inland Revenue Board (IRB) has issued a media release informing that the Putrajaya Court of Appeal has decided that the IRB has the power to prosecute tax offenders under the Income Tax Act, 1967 (ITA). The case cited is:

*Kang Keng Tee & Ooi Lay See v Public Prosecutor*  
*Criminal Appeal No. P09-112-2010.*  
[Decision date: 18 July 2012.]

In the case of *Kang Keng Tee & Ooi Lay See* above, the taxpayers were charged under [Section 114\(1\)\(a\)](#) of the ITA.

The decision made by the Court of Appeal in the above case differs from that in the case of *Khaw Siang Hee & Anor.* (decided on 28 June 2012) where the taxpayers were also charged under [Section 114\(1\)\(a\)](#) of the ITA.

Members may view the [IRB Media Release](#) at IRB's website.

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