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PREMIER TAX EVENT OF THE YEAR  
**NATIONAL TAX CONFERENCE**  
**2015**

25 & 26 AUGUST 2015 | KUALA LUMPUR CONVENTION CENTRE

# National Tax Conference 2015

Topic 2: New initiatives from LHDNM

25 August 2015

# Topic 2: New initiatives from LHDNM

- Moderator : **Ms Yeo Eng Ping**  
*(Co-Organising Chairman, NTC 2015)*
- Speaker : **YBhg Kolonel (K) Tan Sri Datuk Wira Dr. Hj. Mohd Shukor Hj. Mahfar**  
*(Chief Executive Officer, Lembaga Hasil Dalam Negeri)*
- Panel member : **YBhg Dato' Chua Tia Guan**  
*(Member of the Special Task Force to Facilitate Business of the Prime Minister's Department [PEMUDAH])*



**KOLONEL (K) TAN SRI DATUK WIRA  
DR. HJ. MOHD SHUKOR BIN HJ.  
MAHFAR**

CHIEF EXECUTIVE OFFICER / DIRECTOR GENERAL OF  
INLAND REVENUE  
LEMBAGA HASIL DALAM NEGERI MALAYSIA

## Qualification

- 1994 PhD in Public Administration from Golden Gate University, USA
- 1988 Master of Science in Taxation from Golden Gate University
- 1984 Diploma in Computer Science from Malaysia University of Technology
- 1978 Bachelor of Economics with honors from the University of Malaya

## Working Experience

- **8th January 2011 – present**  
CEO / Director General  
Inland Revenue Board of Malaysia
- **1979 – 7th January 2011**  
Assessment Officer - IRBM  
Deputy CEO (Tax Operation) IRBM  
Deputy CEO (Compliance) IRBM
- **1978**  
Bank Officer

# Transformation of LHDNM and tax administration

<b>Simplification of tax process</b>	<ul style="list-style-type: none"><li>▶ e-Services such as e-Filing, e-Registration, e-Ledger</li><li>▶ Payment of income tax via credit card</li><li>▶ Increased efficiency of tax refund</li><li>▶ Compensation for late refund of income tax</li><li>▶ Monthly tax deduction as final tax</li></ul>
<b>Transparency and enforcement</b>	<ul style="list-style-type: none"><li>▶ Specific tax audit framework (e.g. Transfer Pricing and Withholding Tax) and industry-specific framework (finance and insurance)</li><li>▶ Establishment of the Dispute Resolution Department</li><li>▶ Reduction in the limitation period from 6 years to 5 years<ul style="list-style-type: none"><li>▶ Increase to 7 years for Transfer Pricing cases</li></ul></li><li>▶ Limitation in the right of appeal against tax assessments</li><li>▶ Notification of non-chargeability</li></ul>

# Transformation of LHDNM and tax administration

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## **Transparency and enforcement (cont'd)**

- ▶ Requirement to produce information not just in possession but also in control of a person
- ▶ Stricter timeline for taxpayers to produce information requested
- ▶ Requirement to furnish details of payments to agents, dealers and distributors
- ▶ Requirement to furnish tax returns based on audited accounts
- ▶ Tax amnesty for voluntary disclosure and early settlement of tax arrears (effective until November 2015)



## **DATO' CHUA TIA GUAN**

**FOUNDING MEMBER**

**THE SPECIAL TASKFORCE TO FACILITATE BUSINESS  
(PEMUDAH), PRIME MINISTER'S DEPARTMENT**

### **Qualification**

- Bachelor of Accounting (Honours), University of Malaya
- Passed MICPA Professional Examination
- A member of MIA, MICPA, CTIM

### **Working Experience**

- Head of Tax & Financial Consulting, Great Vision Advisory Group
- Senior Manager, Arthur Andersen & Ernst & Young (1993-2003)
- Co-chair with Deputy SecGen of MOF, PEMUDAH's Focus Group on Paying Taxes which focuses on tax reforms
- Member, GST Monitoring Working Committee, MOF
- Member, GST Technical Committee, Customs Dept
- Board member, Secretariat for the Advancement of Malaysian Entrepreneurs (SAME), PM's Dept
- Member, Steering Committee for SME High Impact Program (SME HIP1), MAMPU, PM's Dept
- Member, Taskforce in Enhancing Malaysia's Competitiveness, MITI (2011)
- Author of GST book entitled "GST Planning for Businesses and Consumers"

A large yellow trapezoidal frame with a thick border. The top edge is slanted upwards from left to right. The bottom edge is horizontal. The left and right edges are vertical. The text "New initiatives from LHDNM" is centered within this frame.

## New initiatives from LHDNM



The better the question. The better the answer.  
The better the world works.