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**TECHNICAL**

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**Indirect Taxation**

**Royal Malaysian Customs Department (RMC) – Compliance Audit Framework**

Further to our proposal to the Customs-Private Sector Consultative Panel Meeting No. 1/2013 on 10 June 2013, the RMC has recently uploaded the [Compliance Audit Framework](#) on its website.

Some of the matters covered under the framework are listed below:

- Why is audit necessary?
- Laws relating to compliance audit
- Who can be audited (auditee)?
- Audit type and venue
- Visit to premises
- Examination of records / documents
- Scope of audit
- Duration of an audit
- Before the audit
- Rights and responsibilities of auditee
- Audit coverage
- Audit findings
- Confidentiality of information
- Appeals

Members may view the framework on the [Institute website](#) or the [RMC website](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the framework so that we may raise them to the RMC.

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