

TECHNICAL

---

Direct Tax

OPERATIONAL GUIDELINES NO.1/2016 –

**LHDNM'S OFFER TO REDUCE PENALTY FOR VOLUNTARY DISCLOSURE AND  
WAIVE TAX INCREASE FOR SETTLEMENT OF TAX IN ARREARS**

The Inland Revenue Board of Malaysia (LHDNM) has issued an [Operational Guidelines No.1/2016](#) dated 10 February 2016 in respect of the above-mentioned offer.

This offer is effective from **1 March 2016 until 15 December 2016**.

For further information, taxpayers may contact 'Help Desk on Reduce Penalty and Waive Tax Increase' (*Meja Bantuan Pengurangan Penalti dan Penghapusan Kenaikan Cukai*) at **03-8313 8885** or contact the **LHDNM Customer Service Centre** at **1-800-88-5436**.

Members may read the Operational Guidelines No.1/2016 in full on the [Institute website](#) or on the [LHDNM website](#).

Members may also view the **LHDNM Media Release** on the above-mentioned Operational Guidelines No.1/2016 on the [Institute website](#) or on the [LHDNM website](#).

**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 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.