

Special Tax Update

PENALTY AND SURCHARGE REMISSION INTRODUCED BY RMCD

The Royal Malaysian Customs Department (RMCD) has recently announced a programme on remission of penalties and surcharges.

We summarise the salient points of the programme as follows: -

Remission on the Penalty/Surcharge for Goods and Services Tax (GST), Sales Tax and Service Tax (SST) 2.0, Tourism Tax, and Departure Levy.

Programme Duration:
1 February 2023 to 30 September 2023

Incentives offered: -

Category	Payment		Remission on the Penalty/Surcharge(%)
	Tax (%)	Penalty/Surcharge (%)	
Tax, penalty, and surcharge	100	0	100
Tax and penalty	100	0	100
Tax and surcharge	100	0	100
Penalty / Surcharge	0	10	90

Conditions:

- Full payment must be made within the programme duration.
- The Bill of Demand (BOD) issued must be for a taxable period dated on or before 31 December 2022.
- For businesses with registered court cases, businesses are required to write to the Officer handling the case in order to enjoy the incentives (subject to conditions).
- This programme is also offered to businesses who have received approval to pay their outstanding amounts by way of instalments.
- For cases that have been decided and concluded by the court, businesses are Not Eligible for this programme, if it relates to the same taxable periods decided by the court.

Please note that the above programme is separate from the Special Voluntary Disclosure Programme (SVDP) announced in the Budget 2023. We will update you once the guideline is issued by RMCD.

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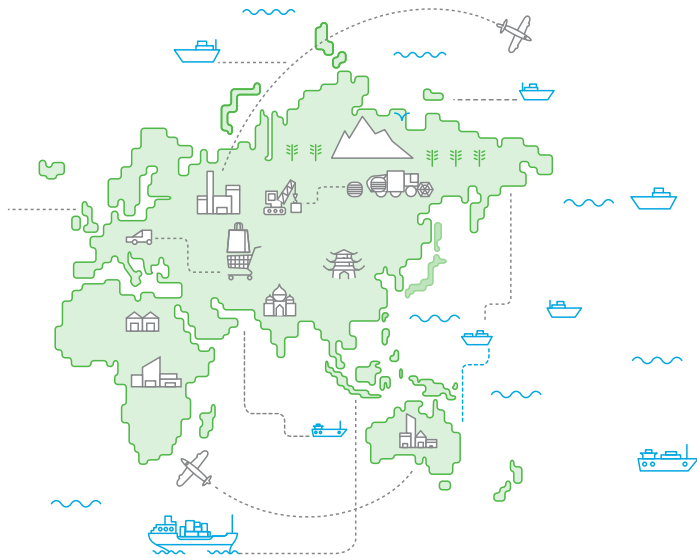
Transfer Pricing



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