



Tax Audit, Investigation and Dispute Resolution

Be prepared, be responsive, be proactive, be attentive

In a nutshell

Tax authorities have strengthened its business continuity by embracing technologies to accelerate the shift away from paper-based systems towards managing data and related insights more effectively.

In a move to enhance its enforcement strategy, the Inland Revenue Board of Malaysia (“IRBM”) has initiated collaborations with other government agencies and has launched various tax collection operations. Many companies have received notices of additional assessments, some amounting to hundreds of millions of Ringgit. Some individuals found that they were on the travel ban list and were unable to leave the country on the day of travel whilst others found their bank accounts garnished.

It is evident that the IRBM has significantly intensified activities on tax audits and back-duty investigations into taxpayers’ financial affairs – whether companies, practices or individuals. These activities are expected to continue to be fortified to ensure that taxpayers are paying their taxes responsibly under the self-assessment tax regime.

So, don't get caught off guard. It is important for taxpayers to be:

- **Prepared** for tax audits and tax investigations;
- **Responsive** in managing tax audits and tax investigations;
- **Proactive** in pursuing an optimal tax audit and tax investigation result; and
- **Attentive** with your rights and obligations under the tax legislation.

How we can assist

Managing and navigating through tax audit and investigation conducted by the IRBM can be a daunting task for taxpayers.

At Deloitte, our professionals are highly experienced in identifying potential areas of dispute, managing tax audits and tax investigations and resolving tax disputes. Our knowledge and experience in this specialised area, acquired through assisting many of our clients in reaching an amicable resolution over the years, ensure that we duly understand the key nuances of tax audits and tax investigations.

We are committed to support you in your tax audit and investigation journey – whether pre, post or during the tax audit / investigation process. Our approach is practical and has your interest at heart. It is aimed at saving you time, cost, and resources.

A comprehensive range of professional services

<p>PRE</p> 	<p>Pre-audit action</p>	<p>Being prepared is key. Before a case is selected for tax audit, we can assist to conduct:</p> <p>Company / Individual Tax health check</p> <ul style="list-style-type: none"> • Assistance in Integrated audits • Ascertain the potential material tax issues • Assess the extent of the tax risks • Identify remedial actions and defence approaches • Seek technical clarification from the tax policy division • Engage with the IRBM for reduced penalty under the voluntary disclosure avenue <p>Personalised session to take your team through:</p> <ul style="list-style-type: none"> • Maintaining proper documentation • The do's and don'ts of a tax audit and tax investigation <p>Individual</p> <ul style="list-style-type: none"> • Evaluate the strengths and weaknesses of personal capital and expenditure statement
<p>DURING</p>  	<p>Tax audit and tax investigation management</p> <p>Appeal</p>	<p>Being responsive is key. Once a case is selected for tax audit or tax investigation, we can assist to:</p> <ul style="list-style-type: none"> • Prepare you for the tax audit or tax investigation process • Review and assess the IRBM's findings • Evaluate the strength of your positions and your options • Formulate an appropriate response to the IRBM • Engage with the IRBM with a view to resolve the case <p>Being proactive is key. Even if a resolution cannot be agreed upon at tax audit or tax investigation stage, a decision was made to escalate the case to the next level, we can assist to:</p> <ul style="list-style-type: none"> • Prepare the Form Q • Formulate the next resolution approach • Manage the case, before hearing, with a view to reach an amicable resolution <p>Deloitte has a dedicated tax dispute resolution team, ready to assist you and to journey with you. Our team is comprised of experienced tax consultants with legal background ensuring you have the best of both worlds!</p>
<p>POST</p> 	<p>Post audit / investigation</p>	<p>Being attentive is key. Though the tax audit / investigation has been completed, it does not end here. We can assist to carry out a post-mortem to:</p> <ul style="list-style-type: none"> • Gather and evaluate critical feedback • Plan for the way forward and formulate appropriate corrective actions

Let's chat

Whatever queries or concerns you may have, let's have a chat. Let us share our success stories with you!

Introducing your Deloitte team

Central and eastern regions



Mohd Fariz Mohd Faruk
Executive Director

+603 7610 8153
mmohdfaruk@deloitte.com



Wong Yu Sann
Director

+603 7610 8176
yuwong@deloitte.com

Northern region (Perlis, Penang, Kedah and Perak)



Ng Lan Kheng
Executive Director

+604 218 9268
lkng@deloitte.com



Lam Weng Keat
Director

+605 253 4828
welam@deloitte.com

East Malaysia (Sarawak and Sabah)



Philip Lim
Director

+608 246 3311
suslim@deloitte.com



Chai Suk Phin
Director

+608 246 3311
spchai@deloitte.com

Southern region (Johor and Melaka)



Thean Szu Ping
Executive Director

+607 268 0988
spthean@deloitte.com



Wong Yu Sann
Director

+603 7610 8176
yuwong@deloitte.com

Deloitte Tax Services Sdn Bhd
Level 16, Menara LGB
1, Jalan Wan Kadir
Taman Tun Dr. Ismail
60000 Kuala Lumpur

T: +603 7610 8888
F: +603 7726 8986
www.deloitte.com/my

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