



## Tax Audit and Investigation

Be prepared, be responsive, be proactive, be attentive

### In a nutshell

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

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

<b>PRE</b>	<b>Pre-audit action</b> 	<p>Being <b>prepared</b> is key. Before a case is selected for tax audit, we can assist to conduct:</p> <p><b>Company / Individual Tax health check</b></p> <ul style="list-style-type: none"><li>• Ascertain the potential material tax issues</li><li>• Assess the extent of the tax risks</li><li>• Identify remedial actions and defence approaches</li><li>• Seek technical clarification from the tax policy division</li><li>• Engage with the IRBM for reduced penalty under the voluntary disclosure avenue</li></ul> <p><b>Personalised session to take your team through:</b></p> <ul style="list-style-type: none"><li>• Maintaining proper documentation</li><li>• The do's and don'ts of a tax audit and tax investigation</li></ul> <p><b>Individual</b></p> <ul style="list-style-type: none"><li>• Evaluate the strengths and weaknesses of personal capital and expenditure statement and identify remedial actions</li></ul>
<b>DURING</b>	<b>Tax audit and tax investigation management</b> 	<p>Being <b>responsive</b> is key. Once a case is selected for tax audit or tax investigation, we can assist to:</p> <ul style="list-style-type: none"><li>• Prepare you for the tax audit or tax investigation process</li><li>• Review and assess the IRBM's findings</li><li>• Evaluate the strength of your positions and your options</li><li>• Formulate an appropriate response to the IRBM</li><li>• Engage with the IRBM with a view to resolve the case</li></ul>
<b>POST</b>	<b>Post audit / investigation</b> 	<p>Being <b>attentive</b> 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"><li>• Gather and evaluate critical feedback</li><li>• Plan for the way forward and formulate appropriate corrective actions</li></ul>

### 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

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