



德勤马来西亚中国服务部刊物

自愿申报特别计划

马来西亚财政部（MOF）于 2019 年 4 月 7 日通过媒体发布通知，将延长自愿申报特别计划(SVDP)的截止期限至 2019 年 9 月 30 日。作为纳税人，不论是个人、公司或雇主，都应当利用此次机会，根据 SVDP 以重新调整自身的纳税状况。

SVDP 如何操作？

纳税人如对其拖欠或少缴的税款进行自愿申报，可以在罚款率上获得以下优惠：

罚款率	SVDP 期限
10%	至 2019 年 6 月 30 日
15%	2019 年 7 月 1 日至 9 月 30 日

SVDP 期限截止后罚款率将调整为 45%

SVDP 将涵盖哪些税收类别？

SVDP 适用于以下税收：

- 1967 年所得税法令
- 1967 年石油（所得税）法令
- 1976 年不动产利得税法令
- 1949 年印花税法令

所以纳税人如果拥有以下问题，应考虑进行 SVDP：

- (i) 未申报/少申报收入，超额抵扣/不允许的费用，及超额抵扣的税务减免/扣除；
- (ii) 资产处置收益(不动产和不动产公司的股份)；或
- (iii) 之前未加盖印花的文书/协议。

将涵盖哪些人士？

- 所有类别的纳税人，包括个人和公司；
- SVDP 同样适用于在税务审计与税务调查下的案件。

有怎样的保证？

马来西亚内陆税政局(IRBM)将诚意接受所有根据 SVDP 进行的自愿申报。除非 IRBM 收到第三方信息，表明纳税人在知情的情况下没有将收入进行完整申报，否则 IRBM 不会对自愿申报的信息进行进一步审查。

现阶段如何行动？

请与我们联系沟通。目前是非常合适的时机对您的税务状况进行健康检查，以充分利用这次难得的税收特赦计划。

我们将评估与评测您的风险区域：

- 从技术角度分析您的税务立场是否可辨；
- 收据是否确实属资本性质；
- 收入是否确实来自国外；
- 是否有足够的文件已支持费用记录；
- 您是否能够从各角度解释您的财务状况。

让我们协助您评估最佳的方法。

如果您有任何问题，请随时与我们德勤马来西亚中国服务部的成员联系。



Deloitte Malaysia Chinese Services Group Publication

Special Voluntary Disclosure Programme

The Ministry of Finance (MOF) had, on 7 April 2019, issued a media release informing on the extension of the Special Voluntary Disclosure Programme (SVDP) until 30 September 2019. Taxpayers, regardless of individuals, companies or employers, should take this opportunity to recalibrate their tax affairs under the SVDP.

How does the SPVD work?

Taxpayers who voluntarily disclose their tax shortfalls and settle their tax arrears would qualify for preferential penalty rates as follows:

Penalty rate	SVDP period
10%	By 30 June 2019
15%	1 July 2019 to 30 September 2019

Penalty rate after the expiry of the SVDP period will be 45%.

What types of taxes does it cover?

The SPVD is available for taxes and duties under the following:

- Income Tax Act, 1967
- Petroleum (Income Tax) Act, 1967
- Real Property Gains Tax Act, 1976
- Stamp Act, 1949

Therefore, taxpayers should consider the SVDP if they have:

- (iv) income not previously declared / under declared, expenses over claimed / not allowed and reliefs / deductions / rebates over claimed;
- (v) gains on disposal of assets (real properties and shares in real property companies); or
- (vi) instruments / agreements not previously stamped.

Who does it cover?

- All categories of taxpayers including individuals and companies.
- The SVDP also applies to cases under tax audit and tax investigation.

What are the assurances?

Inland Revenue Board of Malaysia (IRBM) will accept in good faith all voluntary disclosures made under the SPVD. No further review will be made on the reported information unless the IRBM receives third party information indicating that the taxpayer, knowingly, did not fully report the under declared income.

What should I do now?

Talk to us. It might be timely to carry out a health check on your tax affairs and take full advantage of the tax amnesty program during this period.

Evaluate and assess your risk areas:

- Whether a tax stance is defensible from a technical perspective
- Whether a receipt is indeed capital in nature
- Whether an income is indeed foreign sourced
- Whether sufficient documentation is available to support the expenses
- Whether you are in a position to explain your finances from all angles

Let us help you assess your approach.

If you have any questions, please feel free to contact any of our Chinese Services Group member.

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