

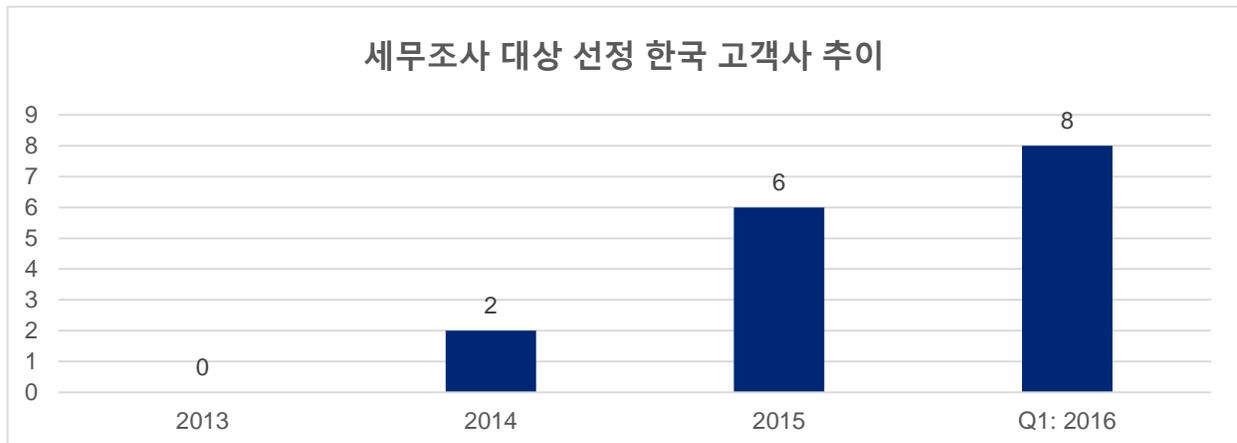
## 말레이시아 2016년 정부예산안 발표, 세무조사 두 배로 늘릴 것

2016년 1월 28일에 발표된 2016년 수정예산안에서 나집 라작(Najib Razak) 말레이시아 총리는 앞으로 한층 강화된 세무조사를 진행할 것이며 조세회피에 대한 과세를 강화하고 추징금 환수를 확실히 할 것이라며 공식적인 말련정부의 입장을 표명하였습니다. 또한 세무조사시 적절한 증빙서류 제출에 실패할 시 부과되는 추징금의 규모가 늘어나는 등 기업들의 세무리스크가 확대되고 있습니다.

53. **Measure 6:** To enhance the efficiency and amount of tax collection, the following measures will be implemented:
- i. The Government will double compliance and auditing efforts on tax evaders;

(자료: Item 53 Measure 6, Special Address by the Prime Minister, Malaysia 2016)

실제로 딜로이트의 글로벌 고객사(Global Clients)의 세무조사대상 선정 추이를 확인하였을 때 최근들어 세무조사 및 추징금에 대하여 과세당국이 굉장히 강력하게 시행하고 있는 상황을 확인할 수 있으며 딜로이트 말레이시아의 말련 한국고객사(Korean Clients)들의 세무조사 대상자로의 선정 및 추징건수 또한 뚜렷한 증가추세를 보이고 있습니다. 그 범위는 무역업, 제조업, 건축업 등 업종의 구별 없이 증가하고 있는 실정으로, 금년도 한층 엄격해진 추징금 관련 수정사항이 고객사들의 대외적인 리스크로 작용하고 있습니다.

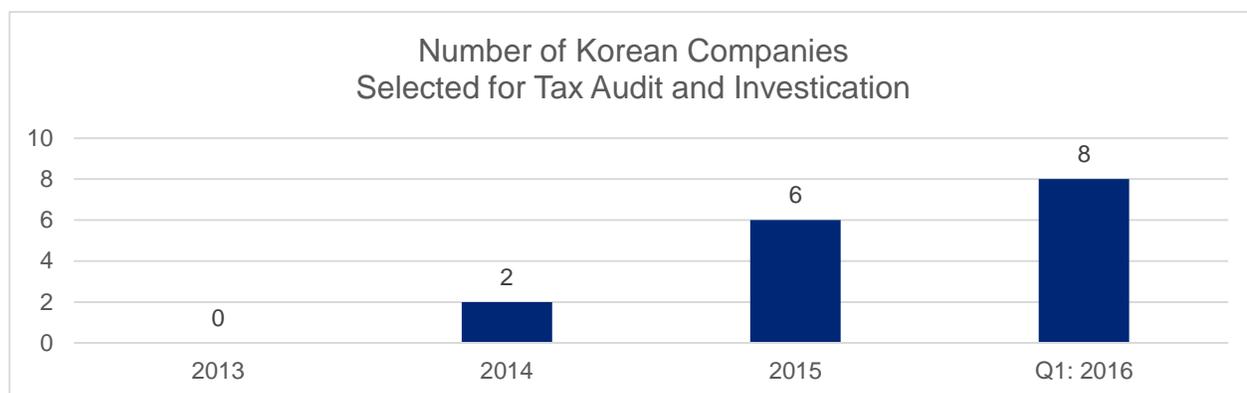


\* 2016년 1월에 발표된 해당 정부예산안 수정발표에 대한 최신 원본이 필요하신 분들께서는 별도로 문의(rokim@deloitte.com) 주시면 송부드리겠습니다.

# The government will double compliance and auditing efforts on tax evaders

In the recent 2016 Budget Recalibration speech, Prime Minister Datuk Seri Najib Tun Razak announced that as a measure to enhance the efficiency and amount of tax collections, the Government will double the compliance and auditing efforts on tax evaders. Based on research done, the number of Korean companies that have been selected for tax audits and investigations have since proliferated. As of the first quarter in 2016, a total number of 8 Korean companies have been subjected to tax audit and investigation. This is in contrast to 2015 whereby only 7 companies were selected for audit and investigations.

The results show that efforts to step up tax audits and investigation by the Malaysian Inland Revenue Board have increased substantially.



In view of the above, regardless of the industry that a company that has been involved in, it is essential that task risk is adequately managed.

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