

## 말레이시아 KOCHAM, 미신고 역외소득 및 자산 자진신고제도 설명회 개최

지난 1월 주말말레이시아 대한상공회의소(KOCHAM)의 주최 아래 미신고역외소득 및 자산 자진신고제도 설명회가 개최되었습니다.

2015년 9월 1일에 발표된 미신고 역외소득·재산 자진신고제도는 국제조세조정에 관한 법률 제38조 "자진신고에 대한 특례" 조항에 따라 한시적으로(2015.10.01. ~ 2016.03.31.) 과거 국제거래 및 국외에서 발생한 소득과 해외 소재 재산에 대한 자진신고를 허용하여 자기 시정기회를 부여하는 제도입니다.

이번 자진신고기한 내에 신고 및 세액을 납부한 자에 대해서는 과거 신고의무 위반과 세금 미납에 대한 세법 및 외국환거래법상 가산세(미납부가산세 제외), 과태료 등을 면제하고 조세포탈, 외국환 거래 신고의무 위반, 국외재산도피 등의 범죄에 대해 최대한 형사상 관용을 제공한다는 내용으로서, 외국과의 조세정보교환이 본격화되기 전에 한시적으로 단 한번의 자기시정 기회를 부여하는데 의의가 크다고 할 수 있습니다.

한편 자진신고기간 종료 이후인 4월부터 국세청은 미신고한 납세자에 대해 추적 과세, 형사고발 등 역외탈세 세무조사를 강화하여 엄정조치 할 방침입니다. 특히 역외탈세를 조력한 자도 조세범처벌법상 '성실신고 방해행위' 규정을 적용하여 적극 처벌할 방침이니 관련 대상자들께서는 단 한 번뿐인 이번 기회에 신고하시기를 권고드립니다.

관련하여 추가적인 문의사항 있으신 분들께서는 재정기획부의 담당자로 계시는 황혜정주무관([heyj0218@gmail.com](mailto:heyj0218@gmail.com))에게 별도로 이메일 문의하십시오.

# 'Temporary Voluntary Disclosure Program Seminar Held by KOCHAM Malaysia'

KOCHAM Malaysia held seminar on 26<sup>th</sup> of January about temporary voluntary disclosure program announced by Korean tax authorities. The Ministry of Strategy and Finance and the Ministry of Justice announced on September 1, 2015, the temporary implementation of voluntary disclosure program for Korean tax residents and domestic corporations for previously undeclared foreign assets and income.

The program will be made available for six months from October 1, 2015, through March 31, 2016, providing relief from various tax penalties and criminal punishment.

Taxpayers wanting to voluntarily disclose foreign sourced income and assets should submit the declaration form, along with relevant supporting documentation thereof, to the relevant National Tax Service Regional Office during the period between October 1, 2015, and March 31, 2016. At the time of submission, the tax due and the applicable late payment interest charge (0.03% per day) will need to be paid.

[Deloitte Malaysia](#) | [Add Deloitte as a safe sender](#)



## Deloitte

Level 16, Menara LGB  
1, Jalan Wan Kadir  
Taman Tun Dr. Ismail  
60000 Kuala Lumpur, Malaysia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/my/about](http://www.deloitte.com/my/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500<sup>®</sup> companies.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

## About Deloitte in Malaysia

In Malaysia, services are provided by Deloitte Tax Services Sdn Bhd and its affiliates.

© 2016 Deloitte Tax Services Sdn Bhd

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.