



## **IRB GUIDELINES**

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### **APPLICATION FOR TEMPORARY RELEASE FROM STOPPAGE ORDER ISSUED UNDER SECTION 104 OF THE INCOME TAX ACT 1967 / SECTION 22 REAL PROPERTY GAINS TAX ACT 1976**

1. Taxpayers are advised before the date of departure to check with the Immigration Department of Malaysia at [www.imi.gov.my](http://www.imi.gov.my) to ascertain whether or not an order has been invoked to prevent him / her from leaving the country.
2. The Inland Revenue Board (IRB) will revoke the stoppage order if full payment is received. If not, taxpayer can apply for a temporary release to travel abroad for a specific period.
3. Application for a temporary release must adhere to the following procedures:
  - 3.1 Taxpayer or representative make the application in person not less than 7 days before date of departure at the IRB branch office which handles his/her tax file. Taxpayers without a letter of temporary release who are prevented from leaving the country can contact the nearest IRB office to apply for one.
  - 3.2 The destination, purpose and period of travel overseas to be stated.
  - 3.3 Taxpayer in financial difficulty is required to submit his/her latest bank statement and cash flow to support his/her application.
  - 3.4 If 50% of the amount stated in the invocation notice is settled and the payment scheme on the balance agreeable by IRB, than the application will be approved by the Branch. Any difference yet to be made in order to achieve 50% amount has to be paid in cash or by bank draft.
  - 3.5 If 50% payment is not met, the application will be forwarded to the State Director's office or Headquarter's for consideration.
4. In the case of taxpayer who has been declared a bankrupt, an approval letter to leave the country from The Insolvency Department of Malaysia is required. The application will be

approved without the bankrupt having to make any payment and the travel period will not exceed the period approved by The Insolvency Department of Malaysia.

5. The letter of temporary release will state the period taxpayer is allowed to travel overseas.
6. Taxpayer should present the letter of temporary release to the Immigration Department to obtain a Facility Letter.
7. To avoid any inconvenience and to facilitate leaving the country, taxpayer is advised to have in his/her possession this Facility Letter during departure.

**INLAND REVENUE BOARD OF MALAYSIA**

**17 September 2009**