



SPECIAL

VOLUNTARY DISCLOSURE

PROGRAMME 2.0

INLAND REVENUE BOARD OF MALAYSIA

UPDATED AS AT 23/08/2023

TAX BENEFITS FOR NATION PROSPERITY



EDUCATION



AGRICULTURE



HEALTH



WELFARE



PEACE



ECONOMICS

ECONOMY



SECURITY



DEVELOPMENT



**PUBLIC
TRANSPORTATION**



INDUSTRIES

EVERY ADVANTAGES HAS ITS TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES

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-
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INTRODUCTION



Initiative to support the tax administration's pillars of sustainability in line with the concept of Malaysia Madani



Provides an opportunity for taxpayers to increase their tax compliance level based on the AES [Awareness, Education, Services] concept applied by IRBM.

AWARENESS

EDUCATION

SERVICES

AES



IKHTIAR 1: KEMAMPANAN FISKAL

Ketiga: Meningkatkan Hasil Persekutuan

**Pengampunan ke atas
penalti 100%**

Diberikan bagi pengakuan sukarela mulai
1 Jun 2023 sehingga 31 Disember 2024



Ad



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PROGRAM KHAS PENGAKUAN SUKARELA 2.0

SEKIRANYA ANDA

- ◆ BELUM PERNAH LAPORKAN PENDAPATAN
- ◆ BELUM KEMUKAKAN BORANG NYATA CUKAI
- ◆ TERKURANG LAPOR PENDAPATAN
- ◆ TIDAK LAPOR PELUPUSAN ASET
- ◆ GAGAL MEMBUAT PENYETEMAN SURAT CARA DALAM TEMPOH YANG DITETAPKAN

TEMPOH PENGAKUAN SUKARELA
6 JUN 2023 - 31 MEI 2024
PENALTI 0% KE ATAS CUKAI
BAYAR DALAM TEMPOH YANG DITETAPKAN

www.hasil.gov.my | 03-8911 1000
Kunjungi kaunter perkhidmatan
LHDNM yang berhampiran

SCOPE OF VOLUNTARY DISCLOSURE



Undeclared / under-declared income,
Overclaimed / unallowable expenses / claims,
Overclaimed relief / deductions / rebates, and
Overclaimed capital allowances / incentives



Disposal of assets (properties and shares in
real property companies) subject to the Real
Property Gains Tax Act 1976



Stamping of documents / agreements that are
not stamped within the stipulated period

IMPLEMENTATION PERIOD

**06
JUNE
2023**



**31
MAY
2024**

LEGISLATIVE PROVISIONS

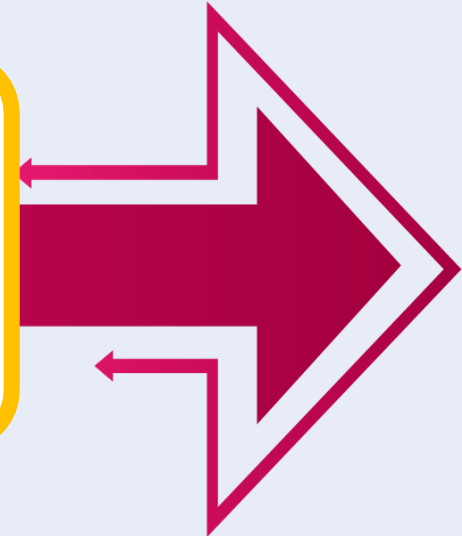


Income Tax Act 1967
Subsection 112(3)
Subsection 113(2)
Subsection 140A(3C)

Real Property Gains Tax Act 1976
Subsection 29(3)

Stamps Act 1949
Subsection 47A(1)

PENALTY /
SURCHARGE
RATE
0%



CATEGORIES OF TAXPAYERS



1. NEW TAXPAYERS



2. EXISTING TAXPAYERS

- Failed to submit ITRF / RPGTRF for other YA's;
- Additional Income

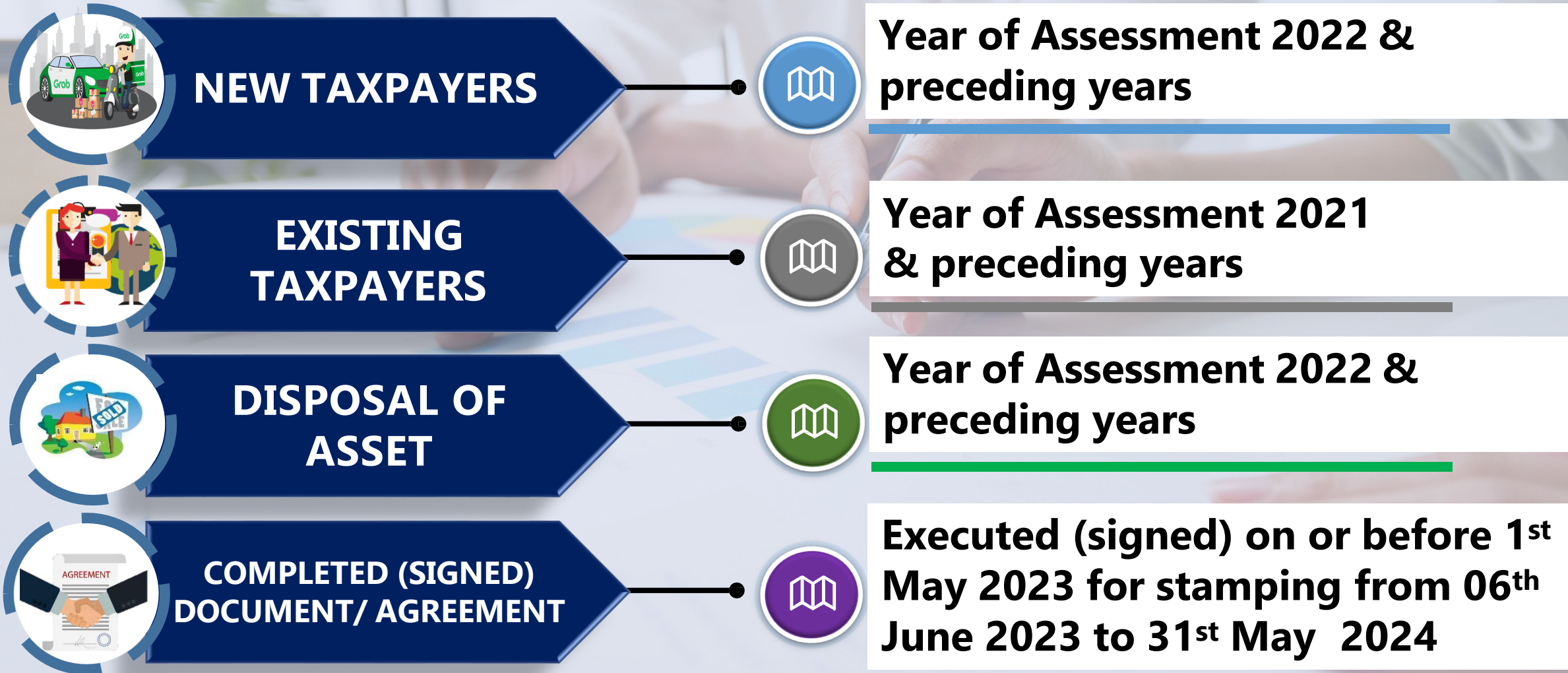


3. TAXPAYERS WHO HAVE DISPOSED OF ASSETS



4. DUTY PAYER

YEAR OF ASSESSMENT INVOLVED



AUDIT OR INVESTIGATION?



REVIEW MATHEMATICAL /
CALCULATION ERROR

AUDIT OR INVESTIGATION

- i. **Audit** has commenced
- ii. **Investigation** commenced
- iii. **Failure** to make VD payment on time



FULL & FRANK DISCLOSURE

Taxpayers should make full & frank disclosure of their income and are required to sign a declaration that the income declared is true, correct and complete

INCOME TAX RETURN FORM

DECLARATION	
I	Identification / passport no * (* Delete whichever is not relevant)
<p>hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.</p>	
<input type="checkbox"/> 1 = This return form is made on my own behalf <input type="checkbox"/> 3 = As an executor of the deceased person's estate (if A4 = 4) **	<input type="checkbox"/> 2 = This return form is made on behalf of the individual in item 1 ** This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, https://www.hasil.gov.my .
Date	Signature
<input type="text"/> (dd/mm/yyyy)	<input type="text"/>

DECLARATION	
I	Identification No./ Passport No.
<p>hereby acknowledge that the information on voluntary disclosure of income / additional income/ expenses / other claims / relief / deduction / rebate / capital allowance / incentive reported in this form under the Special Voluntary Disclosure Programme 2.0 is true, correct and complete.</p>	
Designation:	Signature:
Date:	<input type="text"/>
<input type="text"/>	<input type="text"/>

SVDP 2.0 ADDITIONAL INCOME REPORTING FORM

SVDP 2.0 CASE

SETTLEMENT PERIOD

An hourglass with blue sand and a clock face are visible in the background on the left side of the slide.

14

**WORKING
DAYS**

***30**

**WORKING
DAYS**

***EXCEPT TRANSFER
PRICING CASE**

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TAX IDENTIFICATION NUMBER (TIN)



Nombor Cukai Pendapatan / TIN

PERKHIDMATAN TERBAIK UNTUK ANDA *Bersama Membangun Negara*

Semakan Nombor Cukai Pendapatan Individu Lembaga Hasil Dalam Negeri Malaysia

Denis Pengenalan 

No. Pengenalan *

Kod Keselamatan * 

Sila masukkan e-mel dan nombor telefon yang berdaftar dengan LHDNM untuk memaparkan nombor cukai pendapatan dan cawangan anda (jika ada).

E-mel 

No. Telefon Bimbit 



AUTOMATICALLY REGISTERED

Online via e-Daftar @ MyTax Portal
[<https://mytax.hasil.gov.my>]

Further questions / queries :



**Hasil Care Line at 03-89111000 /
603-89111100 (overseas)**



Nearest IRBM service counter

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PROCEDURES & METHODS

Voluntary Disclosure Category

1. New taxpayers



e-Daftar

CHECK TIN STATUS

- Check TIN.
- **DON'T** have TIN?
- **REGISTER** via **e-Daftar** or the nearest **IRBM Service Counter**



SUBMIT RETURN FORM

Must submit ITRF/ RPGTRF for the relevant year(s) of assessment.



06 JUNE 2023 – 31 MAY 2024

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PROCEDURES & METHODS

Voluntary Disclosure Category

2. Existing taxpayers [Non compliance]



MyTax

2.1 SUBMIT RETURN FORM

Submit ITRF/ RPGTRF for the relevant year(s) of assessment.



06 JUNE 2023 – 31 MAY 2024

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PROCEDURES & METHODS

Voluntary Disclosure Category

2. Existing taxpayers [Additional income]



2.2 ADDITIONAL INCOME

- i. **Download** SVDP 2.0 Additional Income Reporting Form via **SVDP 2.0 Link @ IRBM official portal/ MyTax**
- ii. **Fill & Complete:** SVDP 2.0 Additional Income Reporting Form
- iii. **Submit** via **MyTax:**
 - SVDP 2.0 Additional Income Reporting Form
 - Tax computation
- ii. **Tax Computation:** Company, business and partnership file category **ONLY** must submit.

2.3 TRANSFER PRICING CASES

- i. **Download “Voluntary Disclosure Form for Transfer Pricing Case”.**
- ii. **MUST** fill Voluntary Disclosure Form for Transfer Pricing Case.
- iii. **ATTACH** Completed form & attachment
- iv. **Submit** to IRBM office

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Voluntary Disclosure Category

3. Duty payers



STAMPS

- i. **SUBMIT** documents / agreements online **via STAMPS**
- ii. Receive **Notice of Assessment**
- iii. **SUBMIT** appeal application for penalty **online via STAMPS** to be **qualified** for **SVDP 2.0 penalty offer**.

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TRANSFER PRICING



Subject to the Criteria & Procedures for Voluntary Disclosure of TP Cases as outlined in Transfer Price Audit Framework in force.



FAILURES to comply with submission of TP document requirements

- **considered INCOMPLETE**
- **VD will NOT be ACCEPTED**



The surcharge rate offered under SDVP 2.0 is 0%.

PAYMENT RULES

**FULL PAYMENT
SETTLEMENT**

**30 DAYS FROM
THE DATE OF
THE NOTICE**

INSTALLMENTS

**BASED ON PAYMENT
RULES / UNTIL
31 MAY 2024**

FAILURE TO PAY TAX WITHIN THE PERIOD:

- ✔ Tax increase
- ✔ Legal action
- ✔ Subject to audit / investigation action in the future.

UPDATED AS AT 23/08/2023



**LEADING
CHANGE** **DRIVING
EXCELLENCE**

PLANNING TO TRAVEL ABROAD??

LOG ON TO

<http://sspi.imi.gov.my>

**AND GET YOUR ID
CHECKED FOR CLEARANCE
TO TAKE OFF FOR YOUR
LONG AWAITED GETAWAY**

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DO NOT BE A *VICTIM* OF FINANCIAL AND TAXATION SCAMS



DO NOT DISCLOSE CONFIDENTIAL INFORMATION

financial and taxation to any
suspicious parties.

DO NOT RESPOND

if you receive any telephone calls,
SMS, e-mails or letter of dubious.



GET IRBM'S CONFIRMATION

via feedback form or call
Contact Centre at 03 – 8911 100

DO NOT BE A **VICTIM** TAXATION SCAMS

DO NOT **DISCLOSED YOUR** **TAX INFORMATION**

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CONTACT US



HASiL Live Chat;



HASiL Care Line at 03-89111000 / 603-89111100 (overseas); or



Nearest IRBM service counter

UPDATED AS AT 23/08/2023



THANK YOU

SPECIAL VOLUNTARY DISCLOSURE PROGRAMME 2.0

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