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LHDN Ensures Rights Of Taxpayers Are Protected; Fair Taxation System

🕒 01/10/2024 03:10 PM

KUALA LUMPUR, Oct 1 (Bernama) -- The Inland Revenue Board (LHDN) always ensures that the taxpayers' rights are defended and protected throughout dealings to ensure an effective, fair and equitable taxation system in the country.

Its Klang Valley legal branch (CGKL) public relations officer, Nur Syazwani Hamzah said the right of a taxpayer to know about taxation information has often been publicly explained through various platforms for announcements and delivery of existing taxation information such as on the LHDN's official website www.hasil.gov.my.

"Additionally, the LHDN also sends a letter or notice to the taxpayer's latest address for information on the taxpayer's taxation status. That is why taxpayers need to inform the LHDN of their latest address either online using the e-Update on the MyTax Portal or in writing," she said.



She said the public can also check the status of their latest tax position as well as their travel restriction status in advance through the MyTax Portal before deciding to travel abroad to ensure that tax planning follows the correct legal guidelines, thus ensuring that taxpayers are not subject to legal action by the LHDN.

Nur Syazwani said this year, the LHDN will focus on the categories and behaviour of taxpayers in an effort to change the public's perception of taxation and the LHDN.

She said in addition to strengthening the existing taxation laws, the LHDN also plays a role in educating the public to carry out their responsibilities as voluntary taxpayers.





She said there are still some members of the public and taxpayers who see the LHDN as a feared entity, thereby hindering efforts to create a maximum compliance environment.

"The category or behaviour of taxpayers includes taxpayers with excellent performance in tax reporting and payment, taxpayers with a risk of tax evasion, taxpayers or individuals who generate income online," she said today when appearing as a guest on the 'Klinik Cukai' programme, produced by Bernama Radio.

"There are also cases of taxpayers or companies with shadow economy, taxpayers or companies with cross-border transactions among others."

Meanwhile, LHDN CGLK deputy public relations officer Ahmad Qayyum Razzirullah Ahmad Effendi said legal action is the last resort the LHDN will take to ensure taxpayers have a high level of compliance.

He said legal action would only be taken if taxpayers still failed to comply with taxation laws after various efforts were used by the LHDN to remind the individuals or companies involved.

"There are several main situations that can cause a person to be subject to legal action such as not declaring income, not paying the tax imposed on them or under declaring income," he said.

"Legal action can also be taken if the taxpayers leave the country without paying taxes, do not keep taxation records, do not provide information requested by the LHDN, do not report a change of address within three months or intentionally evade taxes or help others evade taxes," he said.

Ahmad Qayyum Razzirullah said when a taxpayer receives a notice related to legal action from the LHDN, the taxpayer needs to know what type of tax offence is charged and whether it is a civil legal action or prosecution action.

"Secondly, look at the response period stated in the notice and give feedback to the LHDN immediately. Taxpayers can check the LHDN branch that manages the legal action and continue to attend or contact the LHDN first for further clarification," he also said.

"With the issue of online fraud that is rampant at the moment, we strongly encourage taxpayers to contact the nearest LHDN so as not to fall victim of an online fraud syndicate."

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