



HASIL

A large, modern, multi-story office building with a curved facade and many windows. The word "HASIL" is prominently displayed in blue capital letters at the top of the building.

EKONOMI BAYANGAN SHADOW ECONOMY



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SHADOW ECONOMY

Definisi Ekonomi Bayangan ini agak sukar ditentukan. Kebiasaannya, individu ataupun perniagaan yang terlibat di dalam aktiviti ini akan memastikan mereka tidak dapat dikesan oleh agensi penguatkuasa.

The definition of Shadow Economy is quite difficult to define. Individuals or businesses involved in these activities will ensure that they do their best to avoid being detected by law enforcement.

Pelbagai terma berbeza digunakan bagi menggambarkan aktiviti ekonomi bayangan.

Antaranya adalah ekonomi bawah tanah, ekonomi yang tidak mematuhi perundangan, ekonomi tersembunyi, *grey economy*, *black economy*, ekonomi berdasarkan tunai ataupun ekonomi tidak formal.

The shadow economy is known by a variety of different terms. Among them are the underground economy, a non-compliant economy, hidden economy, grey economy, black economy, cash-based economy, or informal economy. We may describe the complexity of these shadow economies in a variety of terms or names.

DEFINISI EKONOMI BAYANGAN

Definition of Shadow Economy

Secara umumnya, aktiviti ekonomi bayangan terbahagi kepada dua kategori:
In general, there are two categories of shadow economic activities:

01

AKTIVITI PERNIAGAAN YANG SAH DI SISI UNDANG-UNDANG.

Individu ataupun perniagaan di bawah kategori ini, kebiasanya patuh dengan undang-undang untuk menjalankan perniagaan mereka seperti mendaftar perniagaan dengan Suruhanjaya Syarikat Malaysia dan memperolehi lesen PBT tetapi tidak mematuhi undang-undang di bawah Akta Cukai Pendapatan.

The first category is legally permissible activity. Individuals or businesses in this category are usually in compliance with the law to conduct their business, such as registering with the Companies Commission of Malaysia and acquiring a local authority license but they are not in compliance with the Income Tax Act.

02

AKTIVITI PERNIAGAAN YANG TIDAK SAH DI SISI UNDANG-UNDANG.

Kebanyakan aktiviti bagi kategori ini melibatkan aktiviti jenayah. Aktiviti ini juga tertakluk kepada penguatkuasaan di bawah Akta Cukai Pendapatan. Contoh aktiviti bagi kategori ini adalah seperti aktiviti penyeludupan di sempadan negara, pengubahan wang haram, perjudian haram, pengedaran dadah, kelab-kelab malam yang tidak berdaftar dan juga pemerdagangan manusia.

The second category of the activity that is classified as illegal. The majority of this category is criminal in nature. These activities are also subject to enforcement under the Income Tax Act. Smuggling activities at national borders, money laundering, illegal gambling, drug trafficking, unregistered nightclubs, and even human trafficking are all examples of activities in this category.

IMPAK NEGATIF KEPADA NEGARA DAN MASYARAKAT

Negative impact on the country and society.

Kerajaan menganggarkan saiz ekonomi bayangan di Malaysia adalah sekitar 21% daripada Keluaran Dalam Negara Kasar (KDNKK) negara.

The government has estimated that the size of the shadow economy in Malaysia to be worth roughly 21% of the country's Gross Domestic Product (GDP).

Impak negatif ekonomi bayangan kepada negara adalah:

The negative impact on the country are:

i

Kos kerajaan – meningkatkan kos kerajaan dan perniagaan lain.

Government costs - Costs of government and other businesses are expected to increase.

ii

Penipuan – menyebabkan eksloitasi pekerja.

Fraud - leads to the exploitation of workers.

iii

Persaingan tidak sihat – menjelaskan perniagaan jujur.

Unhealthy competition – affect the compliant businesses.

iv

Tidak selamat – risiko kepada pengguna dan perniagaan.

Unsafe - Consumers and businesses are at risk.

v

Sikap pembayar cukai – menjelaskan kredibiliti norma sosial dan sistem percukaian dalam menyokong pematuhan cukai secara sukarela.

Taxpayer attitudes - affect the credibility of social norms and the tax system in supporting voluntary tax compliance.

vi

Undang-undang – menyokong aktiviti haram secara berleluasa.

Law - supports illegal activities on a large scale.

JENIS-JENIS KETIDAKPATUHAN CUKAI

Types of non-compliance tax

- i Tidak berdaftar fail cukai dengan HASiL;
Failure to register with HASiL;
 - ii Tidak melaporkan pendapatan;
Failure to submit the return form;
 - iii Melaporkan pendapatan kurang dari sepatutnya; dan
Make an incorrect tax return by omitting or understating any income; and
 - iv Tidak patuh dalam pembayaran cukai.
Failure to pay tax within the stipulated time.
- APAKAH PERANAN RAKYAT UNTUK MEMERANGI AKTIVITI EKONOMI BAYANGAN ?
What is the role of the people in combating shadow economy activities?

- i Minta dan dapatkan resit perniagaan setiap kali melakukan aktiviti jual beli terutamanya yang melibatkan jual beli dalam tunai;
When conducting a sale and purchase activity, especially those that involve cash transactions, request and obtain business receipts;
- ii Para peniaga bertanggungjawab merekod transaksi jual beli dengan betul;
Traders are responsible to record their sales and purchase transactions accurately;
- iii Mengalakkan transaksi pembayaran secara elektronik;
Encourage the use of electronic payments
- iv Setiap kerja-kerja kontrak perlu penyediaan kontrak secara bertulis. Selain dapat mengekang ekonomi bayangan ini, kontrak secara bertulis dapat melindungi daripada kerja-kerja yang tidak selesai, kerja yang kurang berkualiti ataupun timbulnya kos tambahan di kemudian hari;
Each work performed must have a formal written contract. In addition to curbing the shadow economy. A written contract can protect against unfinished work, poor work quality, or the occurrence of additional charges in the future.
- v Sekiranya mengetahui berlakunya aktiviti ini di persekitaran anda, laporan dengan segera kepada HASIL.
If you discover this activity in your area, please report it to HASIL immediately.

Objektif utama Aduan Pelarian Cukai adalah sebagai platform kepada orang awam untuk menyalurkan maklumat pelarian cukai pendapatan yang diketahui kepada Lembaga Hasil Dalam Negeri Malaysia, bagi meningkatkan kutipan cukai yang sepatutnya demi menegakkan keadilan percukaian dan pembangunan negara.

The main objective of the Tax Evasion Report is to provide a platform for the public to report tax evasion to the Inland Revenue Board of Malaysia (HASIL) to uphold tax fairness and national development.

Sekiranya mempunyai maklumat berkaitan ekonomi bayangan atau berlakunya aktiviti pelarian cukai, pengadu boleh melaporkan kepada Lembaga Hasil Dalam Negeri Malaysia melalui 4 cara.

If having information related to shadow economy or the occurrence of tax evasion activities, the complaint can report to the Inland Revenue Board of Malaysia through 4 ways.

CARA MEMBUAT ADUAN SEKIRANYA MEMPUNYAI MAKLUMAT BERKAITAN EKONOMI BAYANGAN

Method to lodge a report on information from the shadow economy

Menulis surat kepada :

Write a letter to :

Bahagian Sumber Dan Aduan Awam,
Jabatan Perisikan Dan Profiling,
Lembaga Hasil Dalam Negeri
Malaysia.

E-melkan kepada :

Email to :

pelariancukai@hasil.gov.my

Hubungi talian terus :

Call directly :

03-8913 3990 @ 03-8913 3800
(samb @ ext : 120560, 120569 @
120578)

Hadir ke mana-mana pejabat HASIL
atau Pejabat Pengarah Negeri atau
pejabat Cawangan Siasatan di
seluruh Malaysia.

*Walk-in personally to our office at any
HASIL branches, any of our nearest
State Director's Office, or any HASIL
Investigation branches.*

**APAKAH BUTIRAN MAKLUMAT PELARIAN
CUKAI YANG PERLU DIKEMUKAKAN OLEH PENGADU ?**
***What are the details of the tax evasion information
that needs to be submitted by complainant?***

Maklumat identiti individu atau syarikat yang terlibat dengan pelarian cukai. Contohnya: Nama, No kad pengenalan, No. pendaftaran SSM dan juga alamat;
The information of individuals or companies involved with tax evasion must be clearly and accurately identified. For example, Name, Identity Card No., SSM Registration No., and Address;

Maklumat isu pelarian cukai mestilah jelas dan spesifik;
Information on tax evasion issues must be clear and specific;

Mempunyai dokumen sokongan bagi pelarian cukai yang dibuat;
Supporting documents on tax evasion;

Maklumat lain yang penting ataupun yang berkaitan.
Other important or relevant information.

Identiti pemberi maklumat, sumber maklumat yang diterima oleh HASIL dan juga maklumat berkaitan individu ataupun perniagaan yang melarikan cukai akan dirahsiakan tertakluk di bawah peruntukan kerahsiaan Seksyen 138 Akta Cukai Pendapatan 1967.

The identity of the informant, all sources of information received by HASIL, as well as information related to individuals or businesses that evade tax, will be kept confidential in accordance with the confidentiality provisions under Section 138 of the Income Tax Act 1967.

Ganjaran pemberian maklumat boleh dipertimbangkan oleh HASIL dan pemberian hadiah adalah semata-mata di atas budibicara Ketua Pengarah HASIL Dalam Negeri. Pemberi maklumat perlu hadir ke pejabat HASIL kerana maklumat aduan pelarian cukai yang diberikan perlu mematuhi beberapa syarat dan persetujuan pihak memberi maklumat terlebih dahulu.

HASIL may consider a reward for providing information and the awarding of prizes is solely at the discretion of the Director General of the Inland Revenue Board of Malaysia. The whistleblower must be present at the HASIL office due to the information on tax evasion complaints must comply with certain conditions and have the consent of the whistleblower in advance.

Pemberi maklumat boleh hadir ke Bahagian Sumber dan Aduan Awam, Jabatan Perisikan dan Profiling yang terletak Bandar Baru Bangi / mana-mana Pejabat Pengarah Negeri / Pejabat Cawangan Siasatan seluruh Malaysia.

Whistleblowers can personally walk in to the Bahagian Sumber Dan Aduan Awam, Jabatan Perisikan Dan Profiling located in Bandar Baru Bangi or any State Director's Office or any Investigation Branch Office throughout Malaysia.

