



MID-TERM REVIEW
IRBM
CORPORATE PLAN
2021-2025
TOGETHER WE DEVELOP THE NATION



MID-TERM REVIEW
IRBM
CORPORATE PLAN
2021-2025
TOGETHER WE DEVELOP THE NATION

Prepared by:

Strategic Management Division
Strategic & Research Department
Inland Revenue Board of Malaysia



**NAVIGATION MAP
INLAND REVENUE BOARD
MALAYSIA**



**LEADING TAX
ADMINISTRATOR**



**MALAYSIA
MADANI**

2025

2024

*Leading Change,
Driving Excellence*

2023

*Strive
Beyond Boundaries*

2020

2021

*Embracing
New Challenge,
New Paradigm*

2022

*Building Sustainable
Future Together*

2019

*Soaring To Greater
Expectations*

2018

*Moving Together
Towards Excellence*

2017

We Can Do It

*Synergy
Beyond Boundaries*

2016

IRBM TAXPAYER ROADMAP
(PLEASE REFER TO ATTACHMENT)

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MESSAGE FROM THE SECRETARY GENERAL OF TREASURY, MINISTRY OF FINANCE MALAYSIA

Assalamualaikum Warahmatullahi Wabarakatuh and Salam Sejahtera.

Alhamdulillah, with gratitude to the presence of Allah SWT and His abundant blessings and permission, the Mid-Term Review IRBM Corporate Plan 2021-2025 has been successfully published. I extend my utmost appreciation and congratulations to the HASiL Team for their initiative in documenting the holistic policy changes of HASiL, in line with the organisation's Mission and Vision.

This book, which showcases the commitment of the HASiL team in shaping the tax landscape by adapting to Malaysia MADANI, is highly relevant. The new mantra introduced in 2023 is grounded in forward-looking policies to create an advanced, skilled, and inclusive civil society. Three (3) strategic priorities are emphasised, namely eradicating poverty, restructuring the economy, and revitalising and driving the economy to enhance the well-being and prosperity of the nation, which aligns very well with the function and role of HASiL.

The Ministry of Finance Malaysia, as the strategic leader for the nation's financial and economic success, will continue to work hand in hand in exploring the new framework of the Government while upholding the manifestation of Malaysia MADANI through Budget 2023 or MADANI Budget, reflecting principles of responsibility and noble values. Various strategies and initiatives have been and will be formulated by the Government to drive the country's economy, considering all aspects, including domestic and global challenges.

As the sole agency for collecting direct taxes in the country, HASiL's readiness, which is always agile and proactive, is required to face dynamic changes and environments to drive high-impact implementation.

The Mid-Term Review IRBM Corporate Plan 2021-2025 is viewed as highly significant and aligned with current needs. I am confident that the review undertaken is in line with the government's vision through the lens of Malaysia MADANI, particularly in ensuring the delivery of excellent services with a focus on the people.

In conclusion, I pray that the reviewed corporate plan will be successfully executed by the HASiL team, guided by a spirit of teamwork and tax strategies that contribute to the sustainability of the nation's revenue.

Thank You



Datuk Johan Mahmood Merican
Secretary General of Treasury
Ministry of Finance Malaysia



FOREWORD FROM THE CHIEF EXECUTIVE OFFICER

Assalamualaikum Warahmatullahi Wabarakatuh and Salam Sejahtera.

Alhamdulillah, thanks be to Allah SWT, for with His grace and permission, with which the the Mid-Term Review IRBM Corporate Plan 2021-2025 has been successfully published. Congratulations and well done to the entire Steering Committee and the HASiL Team for this initiative.

The production of this book is a clear statement of HASiL's commitment and determination to fully support the manifestation of Malaysia MADANI Development introduced by the Unity Government in the effort to effectively strategise the administration and governance of the nation. Against the backdrop of the MADANI framework, HASiL's direction is also aligned so that the functions and roles it performs will continue to excel and remain relevant.

HASiL's efforts to increase voluntary tax compliance will be based on an open and transparent concept. Tax laws will also be administered fairly and impartially to gain the trust of the people in the tax administration and services system. To achieve this goal, the A.E.S approach, which stands for Awareness, Education, and Services, will be integrated comprehensively into the HASiL ecosystem so that its impact and success can be felt by all parties.

A two-way relationship between HASiL and taxpayers needs to exist to achieve the goal of educating and instilling tax awareness while simultaneously obtaining feedback to enhance service delivery to the public. The planning and mapping of future strategies, policy formulation, and decision-making will be driven by data and information (data-driven) derived from efficient and systematic work processes.

To ensure a comprehensive and robust strategic framework, HASiL's Strategic Core has been reorganised based on priorities, namely:

Strategic Core 1 : Customer Oriented Service Delivery

Strategic Core 2 : Effective and Efficient Systems and Work Processes

Strategic Core 3 : Voluntary Tax Compliance

Strategic Core 4 : Dynamic and High-Performance Organisational Management

The Mid-Term Review IRBM Corporate Plan 2021-2025 is a significant initiative to ensure that HASiL is aligned with the vision of becoming the Leading Tax Administrator. The review of strategies to enhance revenue is not only seen from the perspective of introducing new ideas but also by reviewing and refining existing strategies to minimize revenue leakages.

I sincerely hope that every implemented change will result in objective and tangible achievements, rather than being purely theoretical. The planned efforts are expected to confront every change and expectation, thereby preparing this organisation to be future-proof, dynamic, and relevant in fulfilling its role as the national tax administrator for direct taxes. May HASiL's journey towards 2025 be facilitated, meeting the expectations of all parties, in line with the theme for 2023, "Leading Change, Driving Excellence".

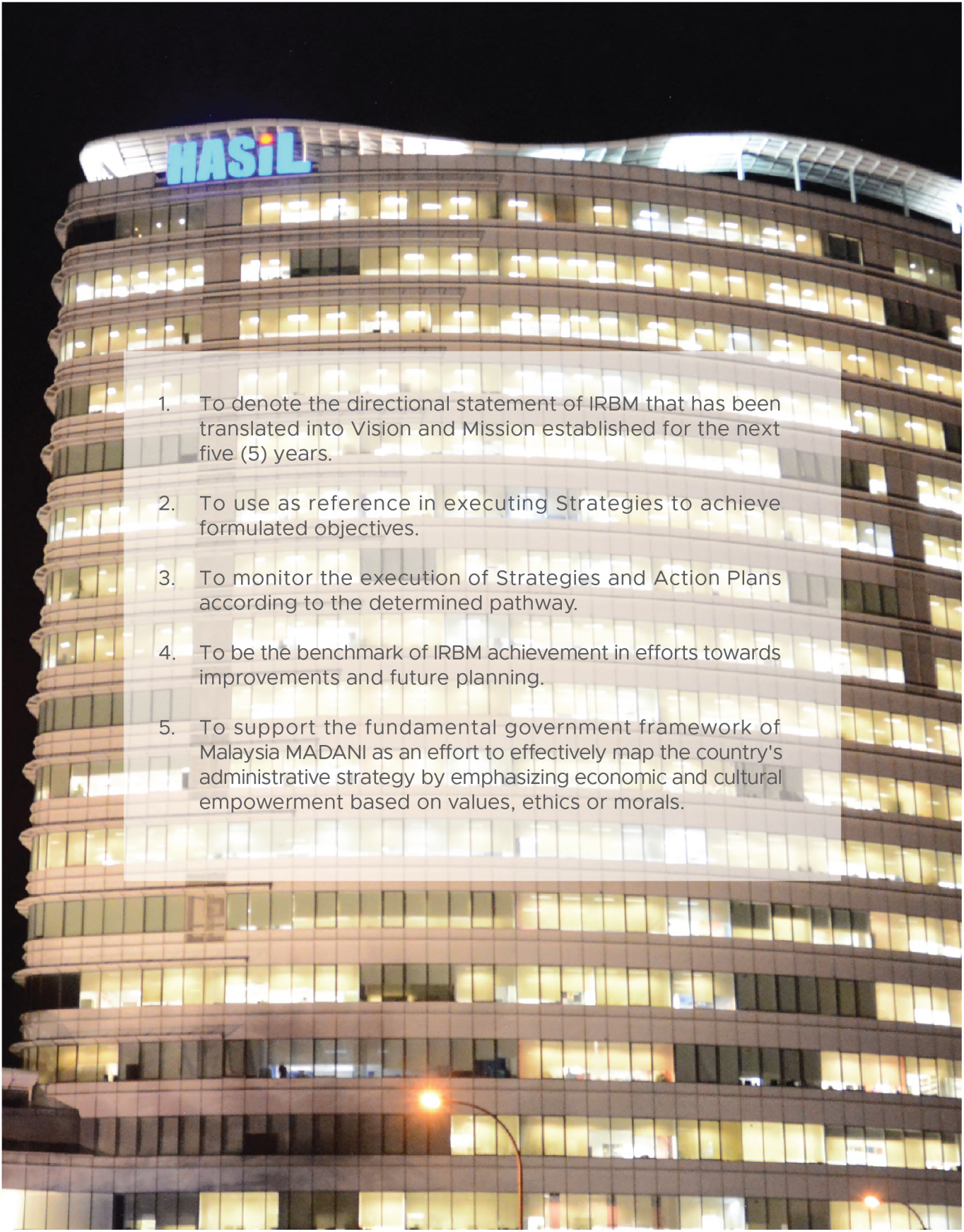
Thank You



Datuk Dr. Mohd Nizom Bin Sairi
Chief Executive Officer
Inland Revenue Board of Malaysia

**PURPOSE OF IRBM
MID-TERM REVIEW
IRBM CORPORATE PLAN
2021 -2025 DOCUMENT**





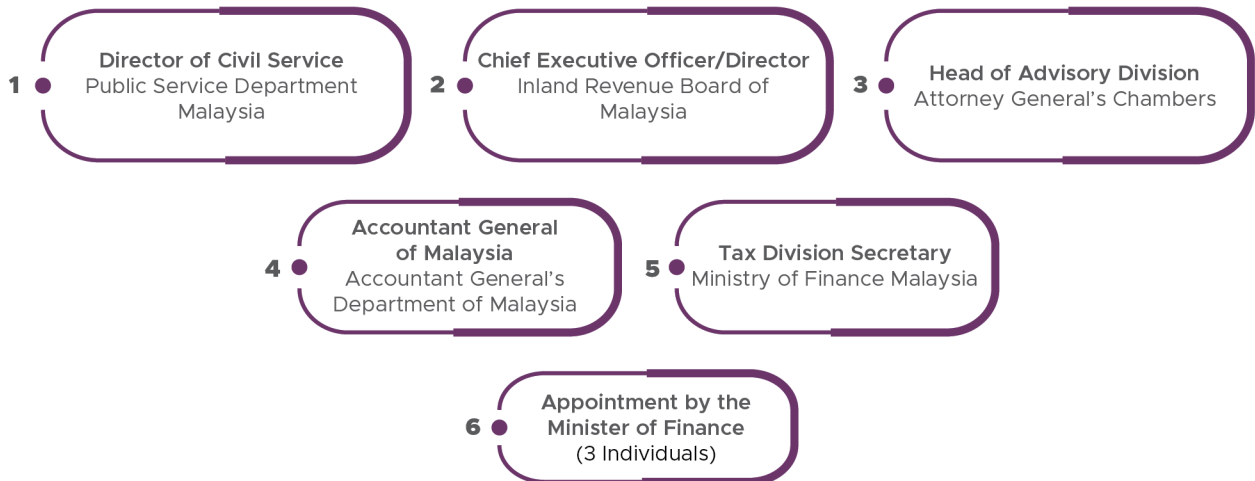
NASIL

1. To denote the directional statement of IRBM that has been translated into Vision and Mission established for the next five (5) years.
2. To use as reference in executing Strategies to achieve formulated objectives.
3. To monitor the execution of Strategies and Action Plans according to the determined pathway.
4. To be the benchmark of IRBM achievement in efforts towards improvements and future planning.
5. To support the fundamental government framework of Malaysia MADANI as an effort to effectively map the country's administrative strategy by emphasizing economic and cultural empowerment based on values, ethics or morals.

MEMBERS OF IRBM BOARD AS AT 1ST JULY 2023



Board Members :



MEMBERS OF IRBM BOARD AS AT 1ST JULY 2023



DATUK
JOHAN MAHMOOD MERICAN
Secretary General of Treasury
Ministry of Finance Malaysia



DATO' DR.
ZULKAPLI BIN MOHAMED
Director General of Public Service
Public Service Department Malaysia



DATUK DR.
MOHD NIZOM BIN SAIRI
Chief Executive Officer
Inland Revenue Board of Malaysia



DATUK
AZIAN BINTI MOHD AZIZ
Head of Advisory Council
Attorney General's Chambers



DATUK DR.
YACOB BIN MUSTAFA
Accountant General of Malaysia
Accountant General's Department of
Malaysia



ENCIK
MOHAMMAD REEZAL BIN AHMAD
Deputy Secretary of Tax Division
(Indirect Tax and GST Sector)
Ministry of Finance Malaysia



TAN SRI DATUK WIRA DR.
H.J. MOHD SHUKOR BIN H.J. MAHFAR
Private Consultant

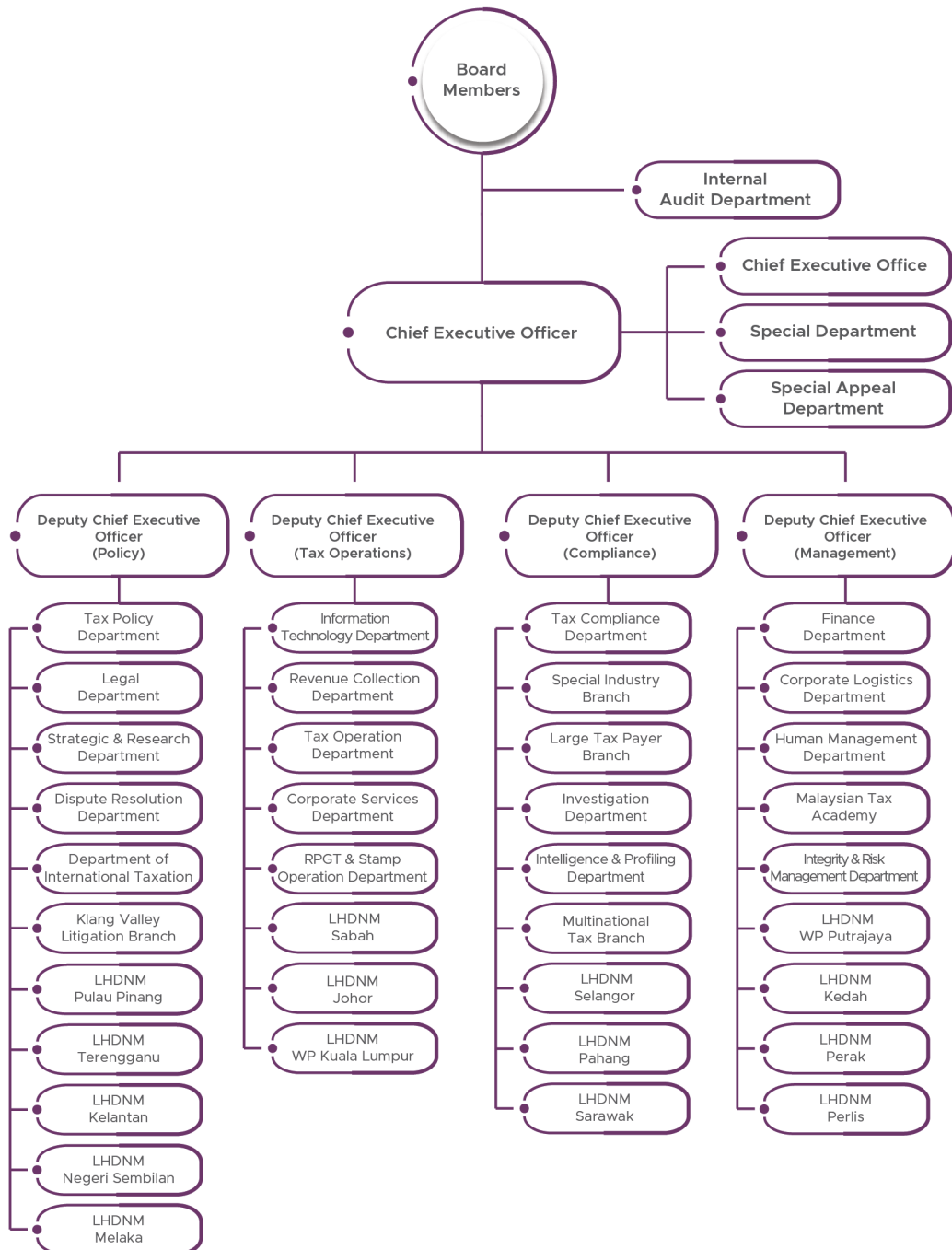


DATUK
PETRUS GIMBAD
Private Consultant



DATO SRI DR.
WAN LIZOZMAN BIN WAN OMAR
Sarawak State Finance Secretary

IRBM ORGANISATIONAL CHART AS AT 1ST JULY 2023





**DATUK DR.
MOHD NIZOM BIN SAIRI**
Chief Executive Officer / Director
General of Inland Revenue
Inland Revenue Board of Malaysia



**DATUK DR.
SOTIMIN BIN MUHALIP**
Deputy Chief Executive Officer
(Policy)
Inland Revenue Board of Malaysia



**WAN RAMIZA
BINTI WAN GHAZALI**
Deputy Chief Executive Officer
(Tax Operation)
Inland Revenue Board of Malaysia



**DATUK
ABU TARIQ BIN JAMALUDDIN**
Deputy Chief Executive Officer
(Compliance)
Inland Revenue Board of Malaysia



HISHAM BIN RUSLI
Deputy Chief Executive Officer
(Management)
Inland Revenue Board of Malaysia

IRBM SOURCE OF AUTHORITY

The implementation and compliance of the law as well as the existing regulations are important aspects for IRBM to be the leader in national taxation services. With the power provided, IRBM functions as the national tax administrator.

Constitution	Act	Methods	Enactments
Federal Constitution 1957	- Inland Revenue Board Malaysia Act 1995 [Act 533] - Income Tax Act 1967 [Act 53] - Real Property Gains Tax Act 1976 [Act 169] - Petroleum Act [Income Tax] 1967 [Act 543] - Labuan Business Activities Act 1990 [Act 445] - Stamp Act 1949 [Act 378] - Interpretation Acts 1948 and 1967 [Act 388] - Evidence Act 1950 [Act 56] - Limitation Act 1953 [Act 254] - Judicial Court Act 1964 [Act 91] - Company's Act 2016 [Act 777] - Insolvency Act 1967 [Act 360] - Societies Act 1966 [Act 335] - Promotion of Investment Act 1986 [Act 327] - Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 [Act 613] - National Land Code 1965 [Act 56] - Criminal Procedure Code [Act 593] - Penal Code [Act 574]	- Companies Winding-up Rules [1972] - Court of Appeal Rules 1994 - Federal Court Rules 1995 - Rules of Court 2012 - Insolvency Rules 2017	- Estate Duty Enactment 1941



01

To act as an agent of the Government and to provide services in administering, assessing, collecting and enforcing payment of income tax, petroleum income tax, real property gains tax, estate duty, stamp duties and such other taxes as may be agreed between the Government and the Board.

02

To advise the Government on matters relating to taxation and to liaise with the relevant Ministries and statutory bodies on such matters.

03

To participate within or outside of Malaysia in relation to taxation matters.

04

To perform any functions accorded to the Board by any written laws.

05

To act as collection agent for and on behalf of any body for the recovery of loans due for repayment to that body under any written law.

VISION

LEADING
TAX
ADMINISTRATOR



MISSION

We always
strive to:

- Provide Excellent Services
- Optimise Organisational Operations
- Maximise Voluntary Compliance
- Be a Highly Competent Workforce



STRATEGIC THRUST 1

Rebuilding
The
Economy

STRATEGIC THRUST 2

Ensuring
Human
Welfare

STRATEGIC THRUST 3

Reforming
Democratic
and
Legal
Institutions

STRATEGIC THRUST 4

Establishing
Good
Governance

MINISTRY OF FINANCE MALAYSIA

STRATEGIC CORES

- Implementing Fiscal Management to Boost the Economy, To Protect the Welfare of the people and To Support Business Activities
- Strengthening the Investment of The Minister of Finance (Incorporated), The Provision of Government Funding, The Oversight of Federal Statutory Bodies and The Management of Government Movable Assets to Drive Sustainable National Development Growth
- Enhancing Financial Management Towards Improving Efficiency and Transparency in Public Financial Management.
- Strengthening the Delivery of Financial, Governance, And Corporate Services to Achieve Operational Excellence



INLAND REVENUE BOARD MALAYSIA

STRATEGIC CORES AND OBJECTIVES



Customer-Oriented Service Delivery

1. Quality Service Delivery
2. Excellent Corporate Image and Reputation
3. Robust Governance System and Internal Control
4. Risk Management and Integrity Cultivation



Effective and Efficient Systems and Work Processes

1. Application System and ICT Infrastructure Modernisation
2. Efficient and Effective Cost Management
3. Work Process and Procedure Reengineering
4. Sustainable Green Practices Implementation



Voluntary Tax Compliance

1. High Level of Voluntary Compliance Awareness
2. Optimum Level of National Revenue Generation
3. Tax Laws Administration Based on Principles of Legal Sovereignty
4. Tax Net Expansion



Dynamic and High-Performance Organisational Management

1. Competent and Professional Workforce
2. Conducive and Safe Working Environment
3. Sustainable Leadership and Expertise
4. Dynamic Organisation



IRBM'S AREAS OF SUCCESS

T1

CUSTOMER
FOCUS

T2

OPERATIONAL
EXCELLENCE

T3

REVENUE

T4

SUSTAINABLE
INSTITUTION



VISION

LEADING TAX ADMINISTRATOR

MISSION

We strive to:

- Provide Excellent Services
- Optimise Organisational Operations
- Maximise Voluntary Compliance
- Be a Highly Competent Workforce



5 CORE VALUES OF HASiL





HASiL Team hold on to moral principles set by the organisation based on suitable values in line with the nation's rules of law, local community system and established rules to achieve organisational aspiration.



The culture of happy at work enables HASiL Team to raise their spirits to increase the organisation's productivity. Instilling and practicing a culture of friendliness and respecting each other lead to a harmonious and loving organisation. Managing people with ethics and good manners accordingly. Creating a voluntary commitment together to reach the objectives/ Corporate KPIs that have been established.



Strong teamwork is instilled in every HASiL Team to enable each planning decision and action implemented to be more orderly, time-saving, efficient and is able to achieve a high productivity level. HASiL Team will excel if every single things is carried out as a team.



HASiL Team have high spirits to ensure the best outcomes in every tax administration matter towards generating the nation's income. Furthermore, each matter will be handled in a professional and efficient manner.



Integrity is cultivated into every level of IRBM in line with the objective of creating a competent, integrous and committed human capital.



Customer-Oriented Service Delivery



Effective and Efficient Systems and Work Processes

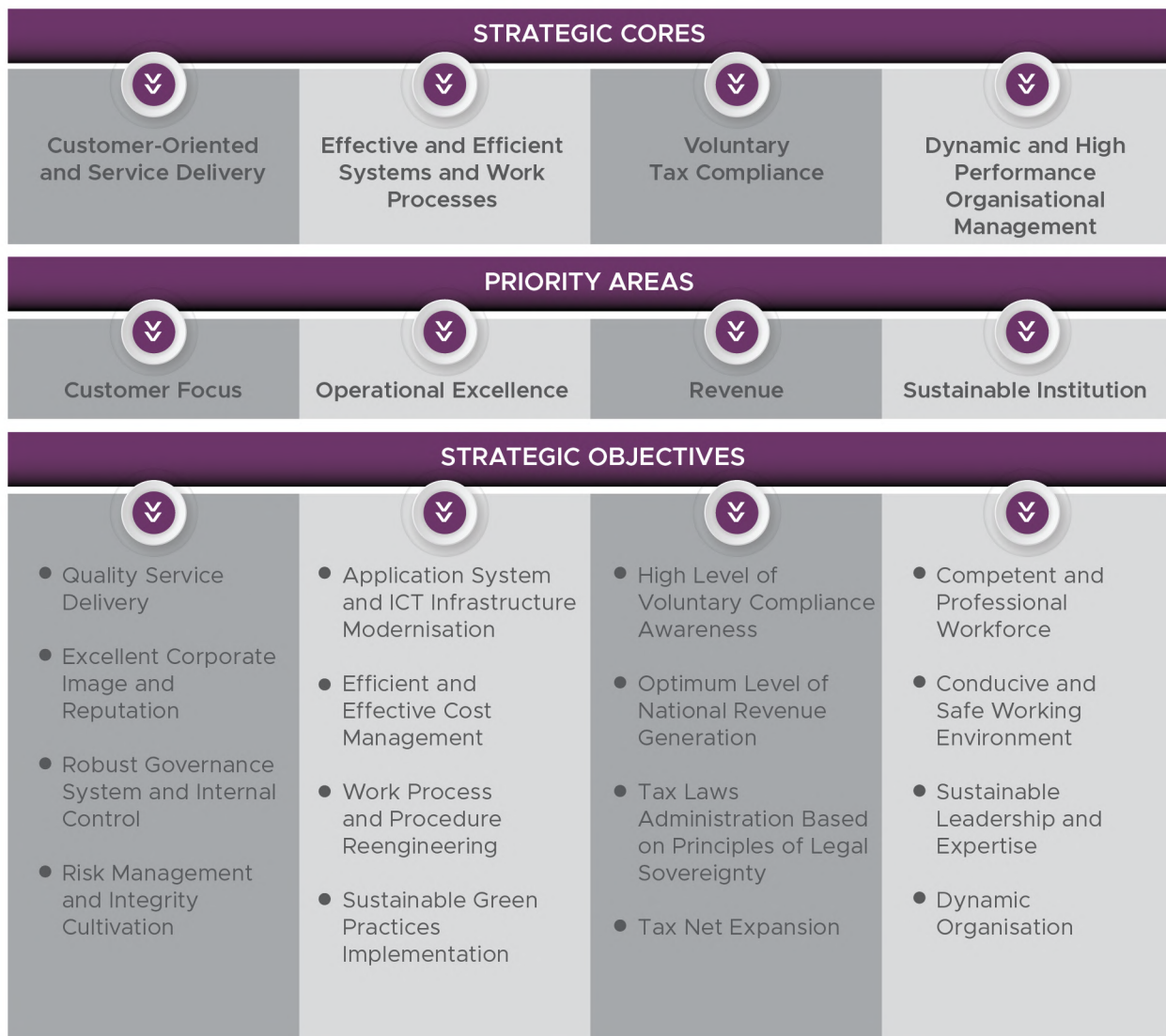


Voluntary Tax Compliance



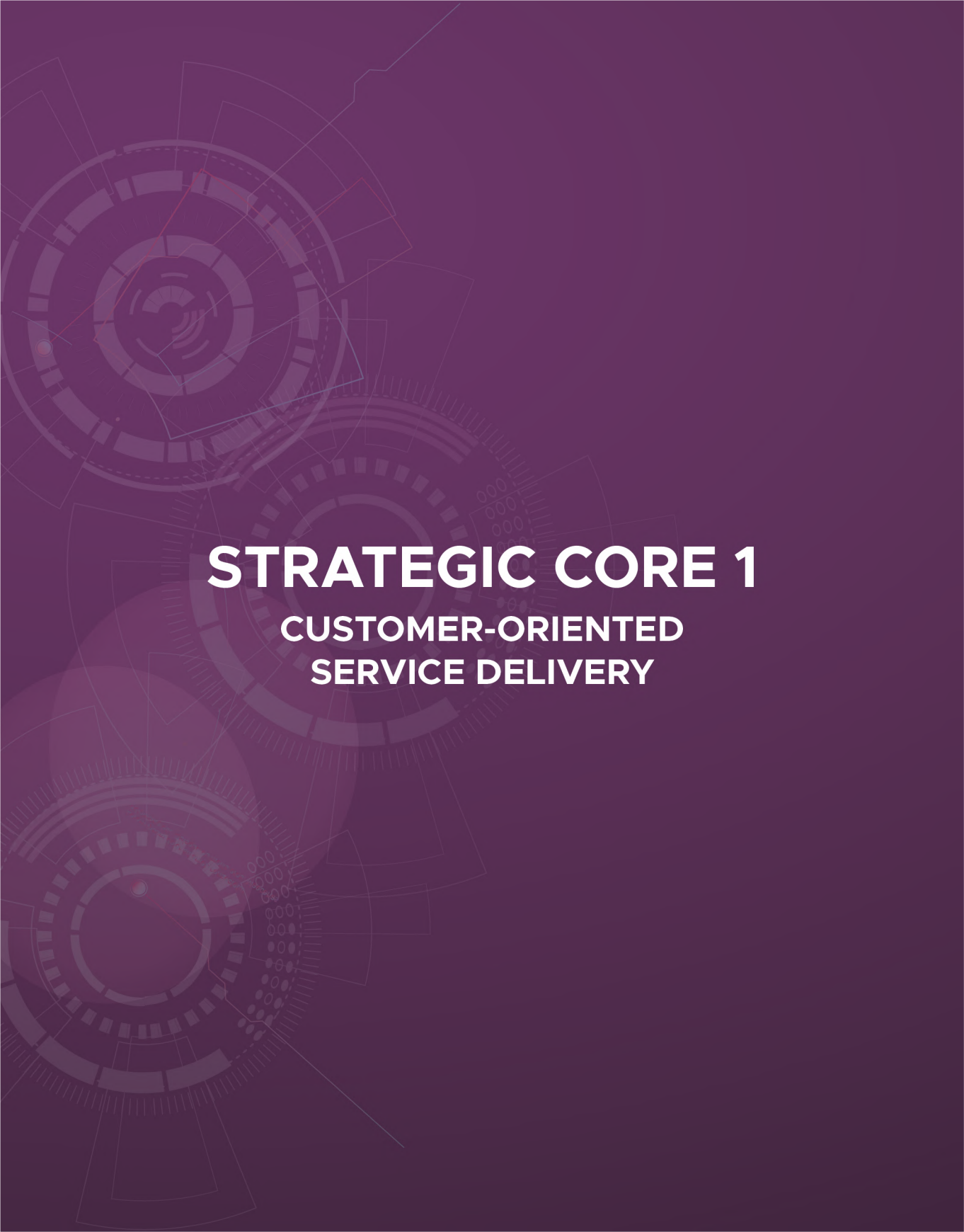
Dynamic and High Performance Organisational Management

INTERRELATION BETWEEN STRATEGIC CORES, PRIORITY AREAS AND STRATEGIC OBJECTIVES





MID-TERM REVIEW
IRBM
CORPORATE PLAN
2021-2025
TOGETHER WE DEVELOP THE NATION



STRATEGIC CORE 1

CUSTOMER-ORIENTED SERVICE DELIVERY



STRATEGIC OBJECTIVES

01

QUALITY SERVICE DELIVERY

02

EXCELLENT CORPORATE IMAGE
AND REPUTATION

03

ROBUST GOVERNANCE SYSTEM AND
INTERNAL CONTROL

04

RISK MANAGEMENT AND INTEGRITY
CULTIVATION

The manifestation of the MADANI values highlighted by the vision of the new government is a service that prioritises the people with full professionalism and integrity, especially in the challenging and uncertain post-normal era. Efforts to advance and develop the nation, coupled with the current situation, demand a high spirit of dedication and a strong commitment to the pledge of civil service professionalism to ensure the delivery of the best. In line with the government's aspirations, HASiL places customers as a top priority in its efforts to provide the best services. This priority is not limited to external customers, including taxpayers and stakeholders, but also places significant emphasis on internal customers by HASiL management. Therefore, in the pursuit of this goal, the following four (4) Strategic Objectives have been established as driving forces:

1. Quality Service Delivery

HASiL is committed to deliver quality, responsive, and transparent services. Strategies are formulated to ensure that HASiL's frontline staff are equipped with the necessary skills and always ready to provide the best service and assistance to customers. Keeping pace with the current changes, electronic services are widely and innovatively utilised as catalysts in service delivery. The expansion of self-service options and automation processes can save taxpayers and HASiL time and subsequently reduce compliance costs. Additionally, HASiL's role as a government assistance distribution agent is continually strengthened to ensure the provision of quality services.

2. Excellent Corporate Image and Reputation

HASiL also consistently upholds its branding efforts in striving for an outstanding corporate reputation and image. This aspiration is realised by HASiL's management team through third-party certifications such as ISO certification. This certification provides a clear indication that only quality services are delivered to ensure the satisfaction of every customer in their dealings.

3. Robust Governance System and Internal Control

In addition to third-party recognition, HASiL also consistently ensures the enhancement of transparent, accountable, and ethical governance and internal controls. Information system security and facility safety are critical in safeguarding the confidentiality of taxpayer information. HASiL takes necessary security measures to protect information systems and facilities from any intrusion threats and information leaks. The effective implementation of internal controls indirectly enhances public confidence in HASiL's ability to deliver top-notch services.

4. Risk Management and Integrity Cultivation

HASiL also cultivates risk management in all work processes to minimise threats that could hinder the achievement of objectives. Risk profiles are established, and risks are monitored in strategic planning initiatives to enable efficient and effective management. High integrity values are emphasised within the HASiL Team to enhance public trust in HASiL. The MS ISO 37001:2016 Anti-Bribery Management System (ABMS) certification received is a form of recognition for the level of transparency in integrity and governance, particularly in the implementation of anti-corruption measures. Furthermore, to ensure the continuity of service operations without compromising service quality, proactive steps have been taken to strengthen crisis management. This ensures that the people receive only the best and quality services, even during crises or pandemics.

The term 'MADANI,' which has indeed been introduced and articulated by thinkers since ancient times, is now incorporated into the governance of the country, as it places a priority on matters of faith and humanity. While the country is driven to progress, it is sometimes tainted by misconduct, corruption, and the erosion of values. Therefore, there needs to be collective awareness among all parties to revive the ancestral strengths of the nation from all races and religions in this country, with the pure values that must be rekindled. In response to the government's call, HASiL has successfully embraced the six (6) core pillars of MADANI, namely Sustainability, Prosperity, Innovation, Respect, Trust, and Compassion, within the framework of the above Strategic Objectives as an effort to chart the path to achieve the organisation's Mission and Vision.

STRATEGIC CORE 1

STRATEGIC OBJECTIVE

01

QUALITY SERVICE DELIVERY

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
1.1.1	To Ensure Quality and Dynamic Customer Service	Customer Satisfaction Level	90% customer satisfaction level	Corporate Services Department
1.1.2	To Strengthen Electronic Tax Services Facility	Taxpayer Satisfaction Level	80% of taxpayers are satisfied with the facilities provided	Tax Operation Department
1.1.3	To Strengthen IRBM's Role as a National Aid Distributing Agency	1. Percentage of registered aid approved among targeted groups 2. Percentage of distributed aid approved for targeted groups	1. 100% registration completed for aid approved for targeted groups 2. 100% distribution of aid approved for targeted groups	Tax Operation Department

STRATEGIC OBJECTIVE

02

EXCELLENT CORPORATE IMAGE AND REPUTATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
1.2.1	To expand MS ISO Certification at Departments/State Offices of IRBM	Percentage of expansion of MS ISO Certification at selected Departments and State Offices	100% achievement	Corporate Services Department

STRATEGIC OBJECTIVE

03

ROBUST GOVERNANCE SYSTEM AND INTERNAL CONTROL

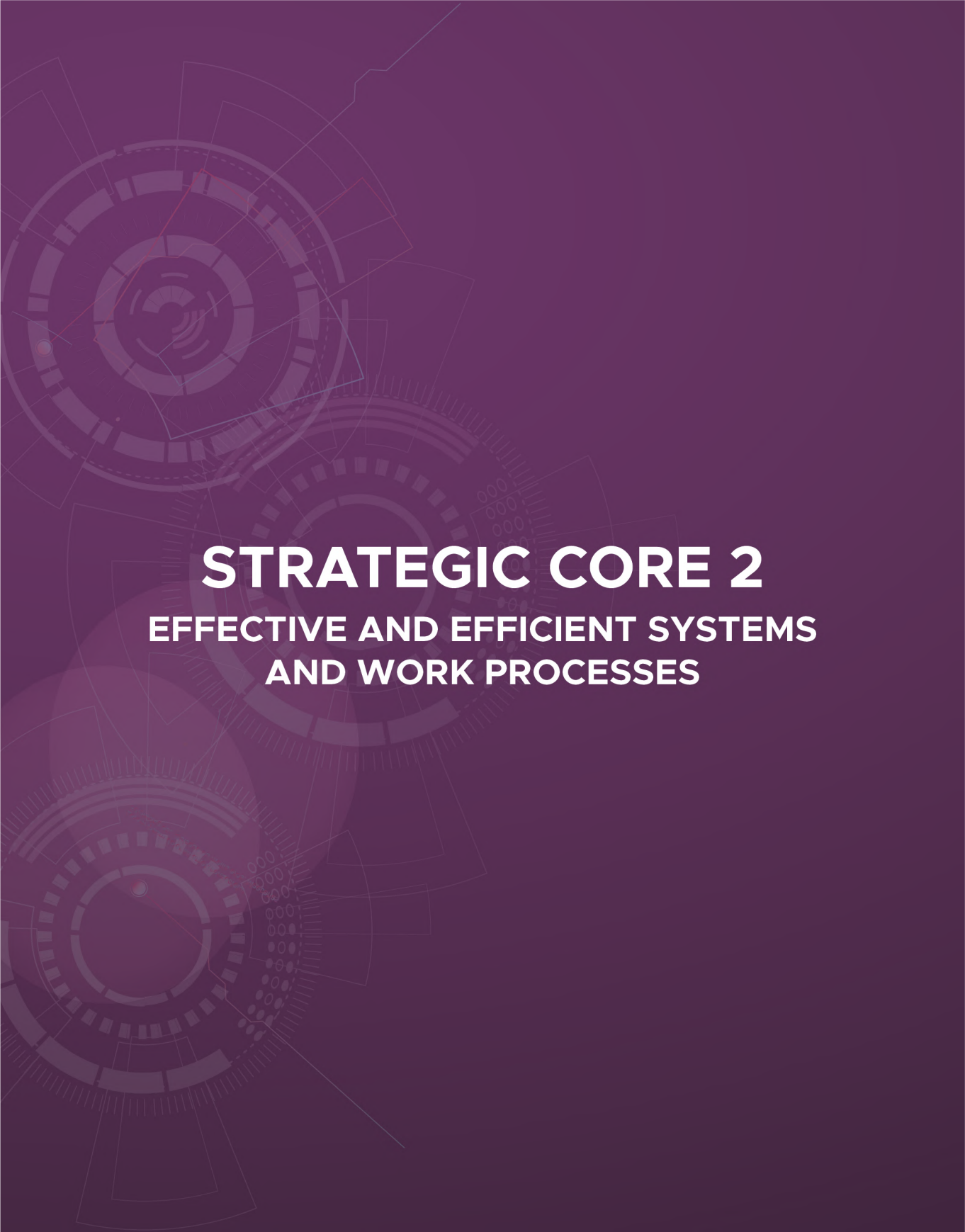
No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
1.3.1	To Implement Effective Internal Control	Audit scope compliance level	At least 80% compliance level	Internal Audit Department

STRATEGIC OBJECTIVE

04

RISK MANAGEMENT AND INTEGRITY CULTIVATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
1.4.1	To Implement IRBM Anti-Corruption Plan Initiative (PeARL)	Percentage of implemented initiatives scheduled for executors (Departments/States)	100% initiatives successfully implemented	Integrity and Risk Management Department
1.4.2	To Enhance Crisis Management	Percentage of increment on Crisis Management Plan compliance level	100% increment on Crisis Management Plan compliance level	Integrity and Risk Management Department
1.4.3	To Strengthen Organisational Risk Management	Level of system development	100% completion of system development	Integrity and Risk Management Department



STRATEGIC CORE 2

EFFECTIVE AND EFFICIENT SYSTEMS AND WORK PROCESSES

STRATEGIC OBJECTIVES

01

APPLICATION SYSTEM AND ICT INFRASTRUCTURE
MODERNISATION

02

EFFICIENT AND EFFECTIVE COST MANAGEMENT

03

WORK PROCESS AND PROCEDURE REENGINEERING

04

SUSTAINABLE GREEN PRACTICES IMPLEMENTATION

EFFECTIVE AND EFFICIENT SYSTEMS AND WORK PROCESSES

The manifestation of Malaysia MADANI also emphasises that in providing the best services to the people, the public administration must continuously take initiatives to implement improvements, whether in terms of systems, regulations and work processes as well as their delivery, to ensure that it truly benefits the people. In response to the government's aspirations, HASiL consistently enhances service standards to ensure the effectiveness and efficiency of excellent customer service performance. HASiL believes that an effective and efficient system and work processes will enhance the effectiveness and efficiency of organisational operations. Therefore, the following Strategic Objectives have been formulated to guide this aspiration:

1. Application System And ICT Infrastructure Modernisation

Compliance rates can be improved with the availability of fast, accurate and accessible information at any time. The enhancement of tax system applications is carried out to ensure accessibility from various locations and mobile electronic devices. Therefore, the reengineering of application systems and ICT infrastructure, which incorporates capabilities in terms of data analytics and integration of existing application systems, is being implemented through the phased Revenue Transformation Plan to realise this Strategic Objective.

2. Efficient And Cost Management

The recognition of the Clean Audit Certificate without any remarks for IRBM's Financial Statements and Group for the year ended December 31, 2021, by the National Audit Department, received by HASiL on December 8, 2022, and maintaining this achievement for a consecutive period of 20 years, reflects the effectiveness of the implemented financial policies. HASiL's role in ensuring sound organisational governance is crucial. Therefore, HASiL consistently emphasises prudent budgeting with a focus on effective cost-saving aspects. Additionally, initiatives to strengthen financial management and procurement management are continuously improved, alongside enhancing asset and property management.

3. Work Process And Procedure Reengineering

The transformation of work culture at all levels of work processes and procedures is aimed at achieving excellent performance in terms of cost, service quality, and time. This involves a fundamental shift in mindset and radical process and procedure reengineering to enhance the efficiency and effectiveness of service delivery. The strategies involved include the use of data analysis tools and the automation of specific workflow procedures to reduce bureaucratic complexities and expedite decision-making processes. This contributes to internal cost-effectiveness through strategic resource allocation. Some of the initiatives include the implementation of Smart Office Flexible Office (SOFO), the introduction of the Front Office Back Office (FOBO) management approach starting in 2023, and the introduction of e-invoicing beginning in 2024.

4. Sustainable Green Practices Implementation

Natural balance is the most vital element in ensuring environmental sustainability. Green technology is low-carbon and more environmentally friendly compared to existing technologies. HASiL also plays a role by establishing the Green Procurement Policy. This policy encompasses the procurement of supplies, services and works that can reduce environmental pollution, such as energy-efficient electrical equipment, recycled paper, office furniture made from sustainably sourced materials, eco-friendly maintenance services, and design and construction services for green or low-carbon buildings.

In conclusion, HASiL's initiatives as a high-performance organisation continuously strive for ongoing improvements in service excellence through strategies that are aligned with the third pillar of MADANI, which is Innovation. This pillar emphasises the capability of public servants to execute tasks correctly and effectively on their first attempt. However, what is even more critical is the aspect of creativity, which encompasses innovative thinking and new designs. The innovation capacity of every public servant is expected to foster effective change within the organisation while delivering services to the people.

STRATEGIC OBJECTIVE

01

APPLICATION SYSTEM AND ICT INFRASTRUCTURE MODERNISATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
2.1.1	To Implement Hasil Transformation (HT)	Level of system development and integration	100% efficient system development and integration (includes infrastructure improvements)	Information Technology Department
2.1.2	To Strengthen and Develop Application System	Level of system development	High impact system application, maximum accessibility and digital by default through an optimum leverage system is 100% developed	Information Technology Department
2.1.3	To Strengthen e-Services Facilities	Level of system development	100% development of e-services system	Information Technology Department
2.1.4	To upgrade ICT Infrastructure / SOFO-Related Equipment	Level of readiness of ICT Infrastructure / SOFO-related equipment for use	Availability of high impact infrastructure through ICT Provisioning & Governance as well as intensive internal system access with 100% ICT infrastructure / equipments related to SOFO are ready for usage	Information Technology Department

STRATEGIC OBJECTIVE

02

EFFICIENT AND EFFECTIVE COST MANAGEMENT

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
2.2.1	To Strengthen Financial Management	Implementation of Financial Shared Services	100% implementation of Financial Shared Services	Finance Department
2.2.2	To Optimise Financial Sources	Increase in Minimum Cash Reserve Position	Increase of at least 50% in the minimum cash reserve amount in 2025	Finance Department

STRATEGIC OBJECTIVE

03

WORK PROCESS AND PROCEDURE REENGINEERING

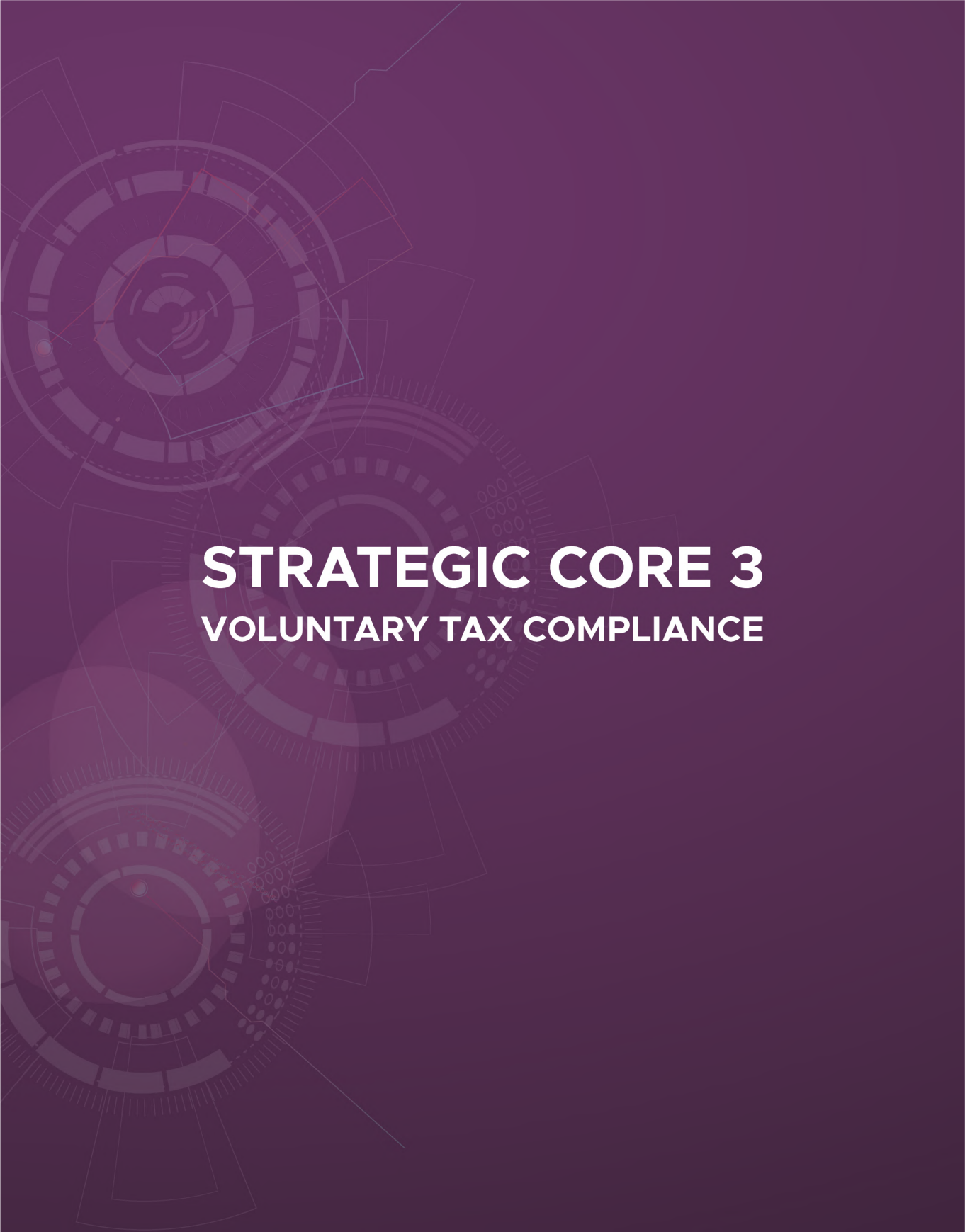
No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
2.3.1	To Strengthen Human Resource Operations	Percentage of redeployment of officers to different functional activity	5% of support officers performing functions that have been automated are distributed to other functions/ activities	Human Management Department
2.3.2	To Empower Audit Program Work Process	Percentage of audit cases that are settled within the allocated time frame	70% of audit cases are settled within the allocated time frame	Tax Compliance Department
2.3.3	To Empower Investigation Program Work Process	Percentage of investigation cases that are settled within the allocated time frame	70% of investigation cases are settled within the allocated time frame	Investigation Department
2.3.4	To Enhance Profiling Program Work Process	Implementation Level of Identified Work Process	100% level of implementation	Intelligence and Profiling Department
2.3.5	To Strengthen Tax Collection System	Increase in percentage of tax collection through electronic facilities	Increase in tax collection through electronic facilities up to 85% level	Tax Collection Department
2.3.6	To Enhance International Taxation Work Process	Percentage of identified workflow digitisation carried out within the specified period	100% of identified workflow digitisation carried out within the specified period	International Taxation Department
2.3.7	To Enhance Standard Operating Procedure of Taxation Administration	Percentage of implementation effectiveness	75% implementation effectiveness	Tax Operation Department
2.3.8	To Implement SOFO	Percentage of implementation of identified functions by SOFO IRBM Steering Committee	100% implementation of all identified functions	Human Management Department

STRATEGIC OBJECTIVE



SUSTAINABLE GREEN PRACTICES IMPLEMENTATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
2.4.1	To Create Green Procurement Policy	Percentage of compliance on Green Procurement Policy	75% compliance on Green Procurement Policy in all State Offices of IRBM	Corporate Logistics Department



STRATEGIC CORE 3

VOLUNTARY TAX COMPLIANCE



STRATEGIC OBJECTIVES

01

HIGH LEVEL OF VOLUNTARY
COMPLIANCE AWARENESS

02

OPTIMUM LEVEL OF NATIONAL
REVENUE GENERATION

03

TAX LAWS ADMINISTRATION BASED
ON PRINCIPLES OF LEGAL SOVEREIGNTY

04

TAX NET EXPANSION

The contribution of income tax revenue to the Federal Government consistently exceeds 51% each year. The government earmarks the collected taxes for expenditure on national security and the well-being of the population through physical and infrastructural development such as roads, hospitals, and schools, as well as economic and social development including healthcare, education, and welfare services for the citizens. This is achieved by introducing the Sumbangan Tunai Rahmah (STR) as a rebranding of the Bantuan Keluarga Malaysia (BKM). Therefore, HASiL remains proactive in its efforts to attain higher compliance rates, reduce tax avoidance and evasion, while simultaneously minimising compliance costs for taxpayers and the HASiL. Here are four (4) strategic objectives that have been established as drivers:

1. High Level of Voluntary Compliance Awareness

HASiL is committed to enhancing and fostering voluntary tax compliance on par with the tax compliance rates of developed nations. In this regard, HASiL disseminates current tax information to ensure that the public is tax-savvy through the A.E.S (Awareness, Education, Services) approach. This approach is realised through the MyTax portal at <https://mytax.hasil.gov.my/> or via the MyTax application available on Google Playstore and iOS App Store. Additionally, the promotion by social media influencers through platforms such as Facebook, Instagram, Twitter, and TikTok also assists HASiL in driving the country's tax ecosystem by delivering information effectively to the public. Most recently, the Special Voluntary Disclosure Program (SVDP) 2.0, which commenced on June 6, 2023, and will run until May 31, 2024, is an initiative by HASiL to support the sustainability pillar in the administration of the nation's taxation system, aligning with the Malaysia MADANI concept.

2. Optimum Level of National Revenue Generation

HASiL is determined to remain the largest contributor to government revenue, supporting the country's development for the welfare and prosperity of its people. Therefore, HASiL has devised a strategy to double the revenue collection and reduce revenue leakage through the development of a cooperative network between HASiL and media practitioners and influencers. The significant close relationship between HASiL and media partners, who are recognised as HASiL ambassadors, has proven successful when HASiL made history by collecting the highest direct tax amount in 2022, totaling RM175 billion, exceeding the government's target of RM160.2 billion. This demonstrates the excellence of HASiL's ambassadors in promoting HASiL's products and services and in accurately and effectively reporting national taxation issues. Furthermore, the initiative of collecting business activity data directly from business transaction processes or real-time data management systems (Continuous Transaction Control/CTC) is believed to help reduce tax leakage through the introduction of e-invoicing starting in 2024. In addition, continuous enhancements are made to the national revenue collection procedures to ensure that HASiL can collect the correct tax amount promptly and appropriately. Various online payment channels have also been strengthened to facilitate taxpayer access according to their convenience, such as the implementation of e-TT payment methods, credit card payments, and the expansion of payments through internet banking portals.

3. Tax Laws Administration Based on Principles of Legal Sovereignty

HASiL is committed to ensuring the implementation of a fair, efficient and effective taxation system so that taxation is recognised and valued as a crucial aspect by the citizens, for the welfare and prosperity of the nation. HASiL will continuously improve service delivery to facilitate compliant taxpayers in fulfilling their tax responsibilities and enhance enforcement actions against non-compliant taxpayers. Therefore, reviews and clarification of tax services are consistently carried out to provide clear understanding to taxpayers and potential taxpayers so that they can comply with all available tax legislation in fulfilling their responsibilities to the nation. The newly launched Tax Corporate Governance Framework (TCGF), effective from March 1, 2022, is also part of HASiL's initiatives towards embracing a fair and effective tax compliance process in Malaysia. The primary objective of TCGF is to serve as a framework that forms the basis of a more transparent working relationship between HASiL and taxpayers, ensuring that the tax compliance process is fair and effective. All of these strategies are introduced to enhance the trust and confidence of the citizens in the transparency of the national tax administration system.

4. Tax Net Expansion

Taking measures to expand the taxpayer base can ensure consistent national revenue sustainability. Among the initiatives undertaken by HASiL to reduce the shadow economy is the establishment of a Shadow Economy Steering Committee to detect, monitor and strengthen enforcement, as well as to formulate strategies to enhance the efficiency of service delivery and public trust in the national taxation system. Implemented strategies include the selection and allocation of cases for tax audits and employer audits, particularly involving cases of non-compliance with income tax returns, in addition to creating more effective parameters by cross-referencing data from internal and external sources. Furthermore, through the Budget Speech 2022, the Government announced the implementation of the Tax Identification Number (TIN) starting from 2022 to broaden the taxpayer base.

HASiL's approach is seen as aligning with the Malaysia MADANI concept, which envisions rebuilding Malaysia's economy through a humane economy approach based on ethics and sustainability. It aims to ensure the prosperity of people supported by principles of fairness and benevolence, reforming democratic institutions and legislation to optimize their functions and responsibilities in implementing related policies, and ensuring compassion and mercy are essential characteristics in the implementation of policy frameworks and policies to establish trustworthy governance. In this context, the Malaysia MADANI concept seeks to create an ethical and sustainable economic structure that prioritises the welfare of individuals while fostering a sense of justice and benevolence in governance and policymaking.

STRATEGIC OBJECTIVE

01

HIGH LEVEL OF VOLUNTARY COMPLIANCE AWARENESS

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
3.1.1	To publish Tax Education and Awareness Materials/ Interventions through Social Media Applications and LHDNM Official Portal	Access rate by taxpayers and prospective taxpayers to tax education and awareness materials/ interventions through social media applications and LHDNM's official portal	To ensure at least 40% of respondents have accessed tax education and awareness materials/interventions published through social media	Corporate Services Department
3.1.2	To Prepare Prevention of Non-Compliance Mechanism	Level of Non-Compliance Prevention Program Implementation	100% implementation on Non-Compliance Prevention Program	Investigation Department

STRATEGIC OBJECTIVE

02

OPTIMUM LEVEL OF NATIONAL REVENUE GENERATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
3.2.1	To Reinforce Revenue Collection Mechanism	Percentage of collection actions on Accounts Receivable	To ensure: - at least 70% action is taken on the whole of Year End Debit cases - current debit amount does not exceed 10% from assessment amount which has been raised in current year	Revenue Collection Department
3.2.2	To Reinforce Tax Compliance Mechanism	Percentage of tax compliance actions	10% tax compliance actions on targeted groups/activities each year	Tax Compliance Department
3.2.3	To Strengthen the Tax Administration Mechanism	Level of mechanism implementation	100% implementation of the mechanism	Tax Operation Department

STRATEGIC OBJECTIVE



TAX LAWS ADMINISTRATION BASED ON PRINCIPLES OF LEGAL SOVEREIGNTY

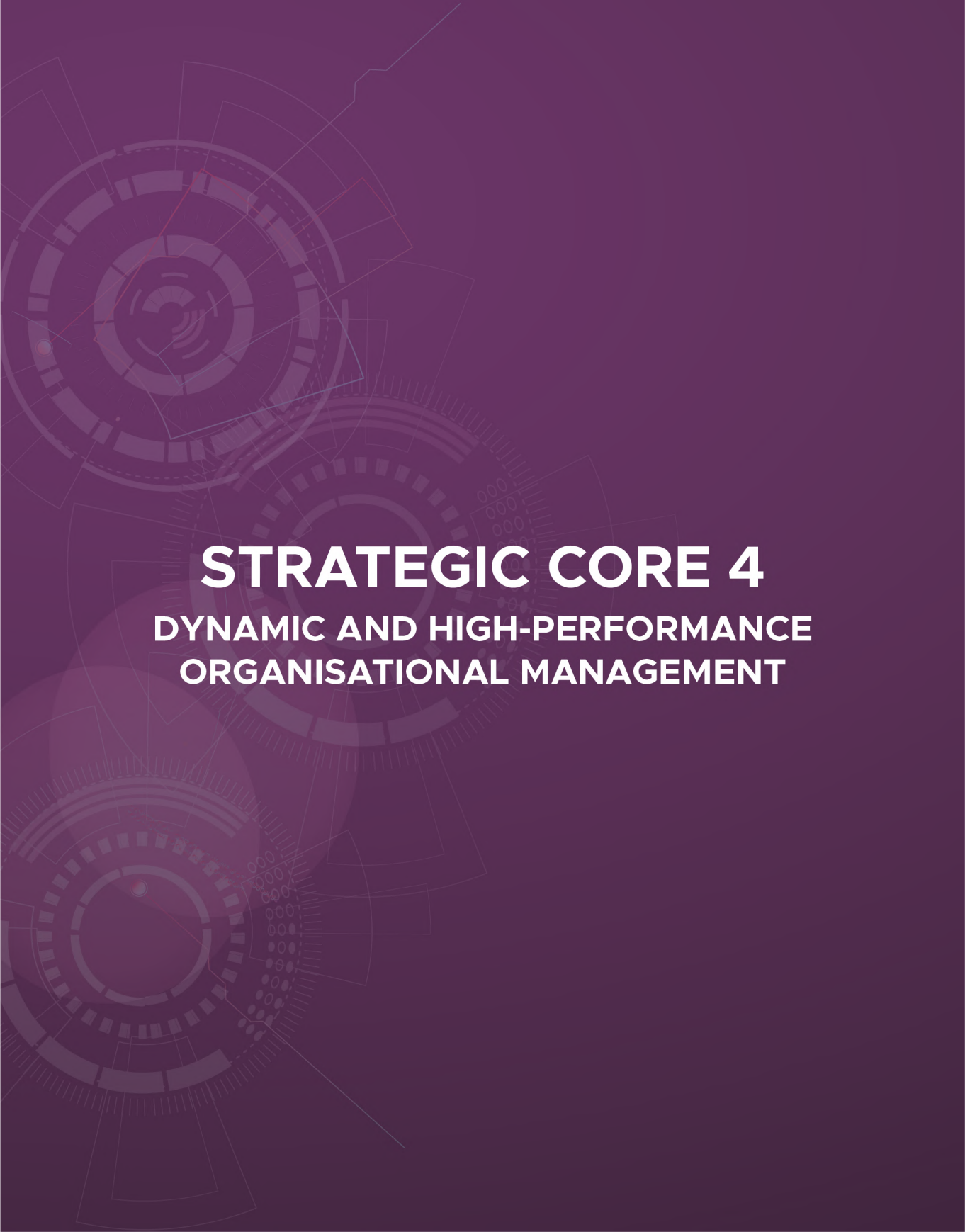
No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
3.3.1	To Reinforce Taxation Laws	Research on tax treatment of targeted industries and issues	To ensure research on tax treatment 70% of targeted industries and issues	Tax Policy Department
3.3.2	To Expedite Appeal Process	Duration of appeal at Special Commissioner of Income Tax (SCIT)	To ensure 65% of cases are settled within two (2) years from the date of appeals registered with Special Commissioner of Income Tax (SCIT)	Legal Department

STRATEGIC OBJECTIVE



TAX NET EXPANSION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
3.4.1	To Empower Data Management	Percentage of successful data matching	75% successful data matching each year	Intelligence and Profiling Department
3.4.2	To Expand Coverage on Shadow Economy	Rate of increase in coverage of shadow economy	20% increase in cases of shadow economy coverage	Intelligence and Profiling Department



STRATEGIC CORE 4

DYNAMIC AND HIGH-PERFORMANCE ORGANISATIONAL MANAGEMENT



STRATEGIC OBJECTIVES

01

COMPETENT AND PROFESSIONAL
WORKFORCE

02

CONDUCTIVE AND SAFE
WORKING ENVIRONMENT

03

SUSTAINABLE LEADERSHIP
AND EXPERTISE

04

DYNAMIC ORGANISATION

DYNAMIC AND HIGH-PERFORMANCE ORGANISATIONAL MANAGEMENT

In response to the challenges from 2021-2025, HASiL aspires to build a high-performing organisational management by providing relevant expertise in tandem with the ever-evolving financial landscape. In its endeavour to achieve this goal, HASiL is focusing on four (4) Strategic Objectives as follows:

1. Competent and Professional Workforce

HASiL recognises the importance of having a competent and professional HASiL Team to provide quality tax services. The HASiL Team is given opportunities for both domestic and international training to enhance their skills, knowledge and expertise in taxation, aligning them with global tax changes. Additionally, new workforce recruitment is strengthened with a specific emphasis on selection criteria to ensure that only the best candidates are accepted into the HASiL Team. HASiL will continue to implement development programs to strengthen the leadership within HASiL so they can drive the HASiL Team towards achieving the organisation's Mission and Vision.

2. Conducive and Safe Working Environment

A healthy and safe work culture is embraced to ensure the comfort and well-being of the HASiL Team. The full implementation of sustainable infrastructure and asset management programs, along with well-structured facility management and premises beautification programs, is expected to propel the HASiL Team towards excellent work performance. Furthermore, emphasis is given to encourage work-life balance since HASiL has transitioned to implementing the concept of flexible working hours and flexible workplaces.

3. Sustainable Leadership and Expertise

HASiL will remain dynamic and foster a high-performance work culture by leveraging the recruitment of specialised experts in particular fields, ensuring the continuity of HASiL's excellence in the future through regular talent and expertise development programs.

4. Dynamic Organisation

HASiL is consistently proactive in adapting to all changes in its environment, including technological, economic, social and environmental shifts. The changes introduced by HASiL are geared towards achieving objective and tangible outcomes. For instance, HASiL has expanded its electronic learning facilities, providing comprehensive and up-to-date coverage to both the HASiL Team and the public through the empowerment of e-Learning. A phased Change Management Programme has also been implemented to expose and encourage open acceptance of these changes. Performance modules have been designed to fortify the performance management of the HASiL Team, aligning with HASiL's status as a high-performing organisation. This well-planned effort is expected to address every change and expectation, ultimately equipping the organisation to be future-proof, dynamic and relevant in fulfilling its role as the administrator of the nation's direct tax revenues.

HASiL's approach through the establishment of the above-mentioned Strategic Objectives aligns with the second pillar of MADANI, which is the pillar of Prosperity. This pillar emphasises that public servants should ensure that all services provided are encompassed within a balance that creates prosperity for the people and is progressively beneficial both physically and spiritually. Prosperity is closely linked to the values of excellence and success (Al-Falah). Furthermore, public servants are encouraged to enhance their competencies for the future, helping the organisation become more robust and flexible, resulting in more efficient, rapid and high impact management and development of projects.

STRATEGIC CORE 4

STRATEGIC OBJECTIVE

01

COMPETENT AND PROFESSIONAL WORKFORCE

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
4.1.1	To Develop Knowledgeable and Competent Hasilians	Percentage of trained officers achieving set competency level	50% of trained officers achieving competency level based on Training Needs Analysis (TNA)	Human Management Department
4.1.2	To Enhance Knowledge Management	Total information sharing sessions to Hasilians	Conduct two (2) experience and knowledge sharing sessions each year	Malaysian Tax Academy
4.1.3	To Increase/Publish Reference Materials/ Books/ Tax-Related Articles	Availability of tax reference materials in the Library	An increase of 10% tax reference materials in the Library	Malaysian Tax Academy

STRATEGIC OBJECTIVE

02

CONDUCTIVE AND SAFE WORKING ENVIRONMENT

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
4.2.1	To Implement Sustainable Asset Development and Management Concept	Implementation stage of planned asset development and management programs	100% implementation of planned programs	Corporate Logistics Department
4.2.2	To Implement Facilities Management and Landscape Enhancement of IRBM's Premises	Implementation stage of facilities management and landscape enhancement	100% implementation of planned programs	Corporate Logistics Department

STRATEGIC OBJECTIVE

03

SUSTAINABLE LEADERSHIP AND EXPERTISE

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
4.3.1	To Identify and Develop Expertise	Percentage of skilled officers in identified fields	To produce 10% skilled officers in identified fields	Human Management Department
4.3.2	To Identify and Strengthen Leadership	Percentage of identified talent reaches the specified competency level	90% of identified talent reaches the specified competency level	Human Management Department

STRATEGIC OBJECTIVE

04

DYNAMIC ORGANISATION

No	Strategies	Strategy Indicators	Strategy Targets	Strategy Coordinators
4.4.1	To Empower e-Learning	Percentage of e-Learning usage	80% of learning activities are implemented through e-Learning	Malaysian Tax Academy
4.4.2	To Strengthen Dynamic and Flexible of Human Capital	Acceptance level of officers on changes through Work Satisfaction Research	90% of officers accept changes through Job Satisfaction Research	Human Management Department
4.4.3	To Strengthen Performance Management	Percentage of officers performance appraisal through Performance Module	100% of officers performance appraisal implemented through Performance Module	Human Management Department
4.4.4	To Strengthen Organisational Management through Lean Organisation	Targeted Percentage change in ratio of Executive Officers to Non-Executive Officers (6:4)	45% achievement on targeted ratio change	Human Management Department

DETERMINANT OF SUCCESS

1. Organisational Ability

As a high performance organisation, IRBM's ability is always enhanced through empowerment of organisational structure towards achieving set strategic goals. IRBM is constantly focused and committed to realise the transformations set by the government. HASiL Team are also proactive in solving complex global tax issues and domestic tax environments.

2. Human Resource Development

Continuous development of human resources produces high performance HASiL Team who drive IRBM's excellence as the Leading Tax Administrator. The implementation of modules on enhancement of knowledge, skills and expertise add value to competency, innovation, creativity and positive values of HASiL Team. Coordination between top management, technical and non-technical officers is the backbone of IRBM's excellence.

3. Information Technology in Digital Era

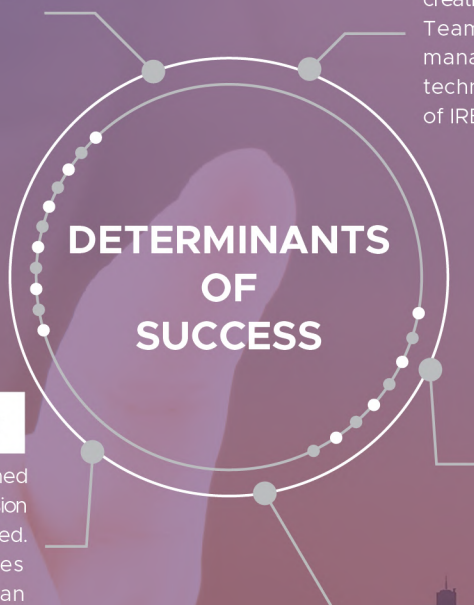
Digital era integrates existing systems, raises data accessibility and capacity as well as expedites production of work processes. Meanwhile, innovations in information technology including Artificial Intelligence and Big Data serve as catalysts in management sustainability to ensure IRBM stays relevant as the Leading Tax Administrator.

5. Collaborative Network

Collaborative network through planned initiatives contribute to tax base expansion when potential taxpayers are identified. Collaboration with other agencies through integrated operations can penetrate the shadow economy sector while collaboration with overseas tax administrators would further strengthen networking. Input from networking, through the enrichment of the latest economic data, is able to strengthen IRBM's detection function.

4. Resource Management

Management of financial and non-financial resources is given priority to cultivate effective governance. As a self-financing agency, IRBM needs to ensure effective distribution of resources to minimise wastage. Non-financial resource management is also a focus in continuous efforts to nurture talent and expertise.



The success of strategic planning needs full involvement and commitment from HASiL Team in general, and specific supervision by the Process Owners. Therefore, to achieve competence and effectiveness of IRBM Strategic Plan 2021-2025, the implementation mechanism needs to be outlined in detail following the set tracks.

Accordingly, Guidelines on Implementation of Strategic Planning IRBM 2021-2025 is designed as a reference in the implementation of the monitoring mechanism. These guidelines set clear roles for each Strategic Coordinator and Process Owner to ensure each planned Strategy and Action Plan achieve a set level of performance. Tax Operation Department is responsible in monitoring the proficiency implementation of the Action Plans and the effectiveness of the Corporate Plan strategies. An Achievement Monitoring Report on each Strategy and Action Plan will be prepared by the Tax Operation Department twice per year.

The Mid-Term Review IRBM Corporate Plan 2021-2025 is conducted by the Strategic and Research Department. Its purpose is to reformulate existing policies and establish reevaluated targets for the 2021-2025 time frame, considering the government's aspirations, economic challenges, and prevailing global trends.

IRBM Corporate Plan 2021-2025 achievement report will be presented to the Top Management at the end of this plan's period. This report will be prepared by the Research and Strategic Department on the assessment of each designed Action Plan to ensure the effectiveness of each formulated Strategy. The achievement of each Strategy is based on the key results of Strategic Objectives, and this will lead towards the realisation of IRBM's Mission and Vision.

IRBM Corporate Plan 2021-2025 is a statement of commitment that has been thoroughly planned to realise the Vision of IRBM as the Leading Tax Administrator. This manuscript is clear in detailing its objectives for the next five (5) years.

The four (4) strategic cores consisting of a combination of two (2) cores involving tax operations and two (2) cores involving organisational administration indicates that all aspects have been taken into consideration in the preparation of this plan. This combination of operations and administration will drive IRBM towards achieving the set Vision.

May all the plans and strategies that have been outlined be successfully implemented through a robust partnership between the management and the HASiL Team. Their close collaboration can contribute to the realisation of the government's vision to develop Malaysia MADANI.

IRBM STRATEGIC PLANNING 2021-2025

MAIN COMMITTEE AS AT 1ST July 2023

Advisor

Datuk Dr. Mohd Nizom Bin Sairi
Chief Executive Officer

Chairman

Datuk Dr. Sotimin Bin Muhalip
Deputy Chief Executive Officer (Policy)

Members

1. Datuk Abu Tariq Bin Jamaluddin
Deputy Chief Executive Officer (Compliance)
2. Ms. Wan Ramiza Binti Wan Ghazali
Deputy Chief Executive Officer (Tax Operations)
3. Mr. Hisham Bin Rusli
Deputy Chief Executive Officer (Management)
4. Mr. Roszamman Bin Md Nawli
Director, Malaysian Tax Academy
5. Dr. Gunasegaran A/L Muthusamy
Director, Strategic and Research Department
6. Mr. Mohammad Nazri Bin Ismail
Director, Corporate Logistics Department
7. Mr. Zahari Bin Ali
Director, Human Management Department
8. Ms. Noraini Binti Mustafa
Director, Corporate Services Department
9. Mr. Shaharrudy Bin Othman
Director, Tax Operation Department
10. Mr. Mohamad Fauzi Bin Saat
Director, Finance Department
11. Mr. Marside @ Marsidi Bin Julika @ Zelika
Director, Revenue Collection Department
12. Mr. Abang Ehsan Bin Abang Abu Bakar
Director, Tax Compliance Department

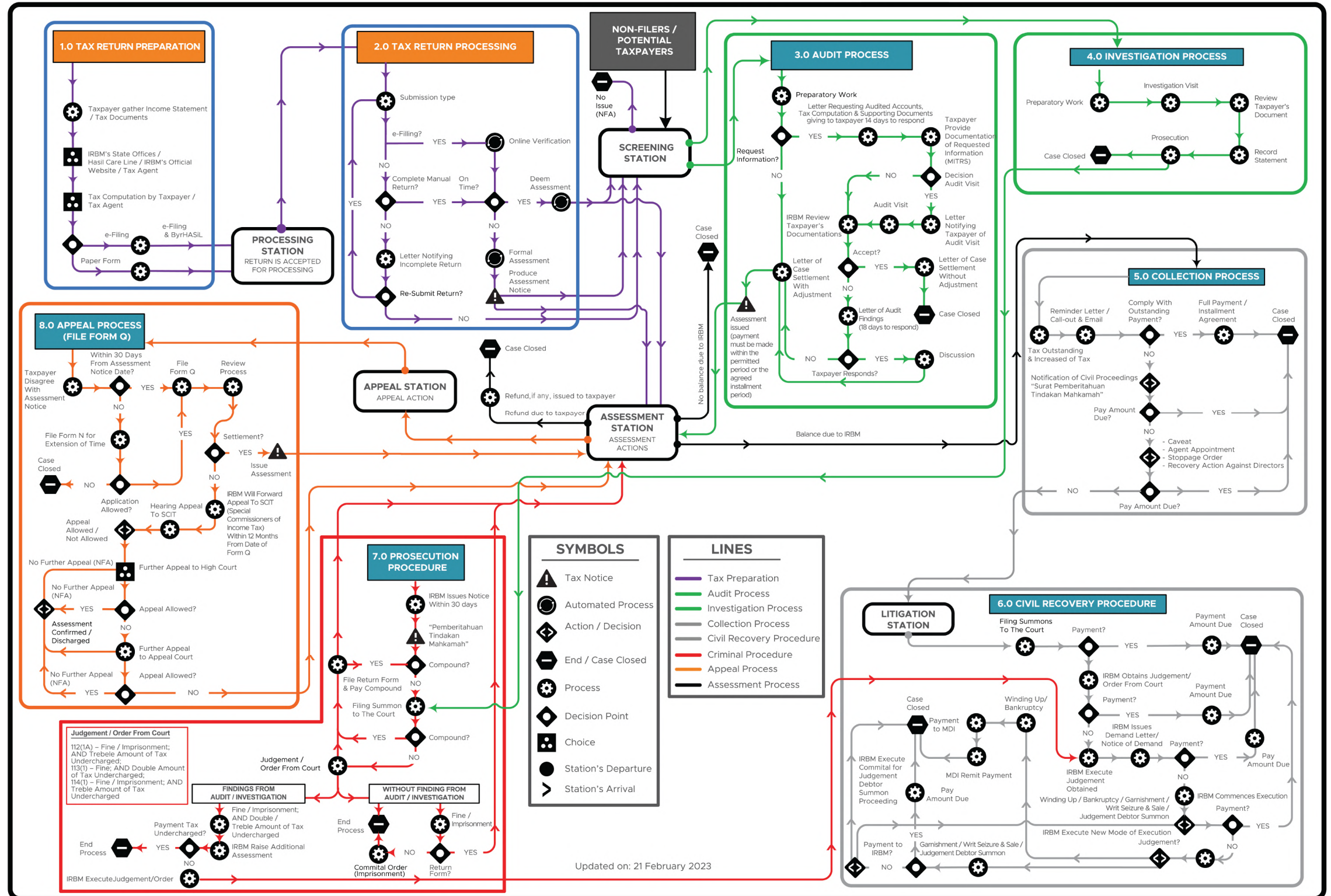
13. Ms. Jalina Binti Abu Bakar
Director, Information Technology Department
14. Ms. Ranjeet Kaur
Director, Chief Executive Office
15. Mr. Azmin Bin Omar
Strategic and Research Department
16. Mr. Zakaria Bin Tahir
Strategic and Research Department

Secretariat

1. Ms. Farizan Binti Abd Rahman
Strategic and Research Department
2. Ms. Nurul Asriana Binti Ahmad
Strategic and Research Department
3. Ms. Nur Fadhila Husna Binti Saad
Strategic and Research Department
4. Mr. Mohammad Iqbal Bin Mohd Rafi
Strategic and Research Department



IRBM TAXPAYER ROADMAP





LEMBAGA HASIL DALAM NEGERI MALAYSIA

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LHDNM



/LhdnTube



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