



# MEDIA RELEASE

For Immediate Release

## SPECIAL VOLUNTARY DISCLOSURE PROGRAMME

In a move to ease the burden of the people, the government has announced a Special Voluntary Disclosure Programme (Voluntary Disclosure) in the 2019 Budget speech. The programme is also part of the government's tax reform initiative in encouraging taxpayers to voluntarily declare income, which subsequently will increase tax revenue needed for the nation's development.

Voluntary disclosure may be made at any of Inland Revenue Board of Malaysia's offices nationwide beginning 3 November 2018 until 30 June 2019. This programme is offered to all categories of taxpayers where the rate of penalty will be reduced according to the voluntary disclosure and tax payment period.

Through this offer the taxpayer will be subjected to a lower penalty rate of between 10% and 15% of the tax payable compared to the penalty rate of between 80% and 300% after the voluntary disclosure period expires.

Categories of taxpayers, voluntary disclosure period and penalty rates offered are as follows:

Category of tax payers	Voluntary Disclosure Period and Penalty Rate	
	3/11/2018 - 31/3/2019	1/4/2019 - 30/6/2019
Taxpayers who are not registered with the IRBM and have not submitted the Income Tax Return Forms (ITRF) / Petroleum Tax Returns (PTR) / Real Property Gains Tax Returns (RPGTR) for any year of assessment	10%	15%
Registered taxpayers but have not submitted ITRF / PTR / RPGTR for any year of assessment	(full tax payment must be made by or on 1/4/2019)	(full tax payment must be made by or on 30/6/2019)
Taxpayers who have submitted ITRF/PTR/RPGTR but did not make the right declaration		
Stamp duty payers who failed to present stampable instruments within a stipulated period of time	10% or minimum RM50	15% or minimum RM100

Operational Guidelines 1 of 2018 entitled **Special Programme for Voluntary Disclosure** and a set of frequently asked questions will be available in the official portal of IRBM at [www.hasil.gov.my](http://www.hasil.gov.my) for reference.

For more information regarding this voluntary disclosure programme, taxpayers may contact Hasil Careline at 1-800-88-5436 or 603-7713 6666 (Overseas) or via e-mail [pengakuansukarela@hasil.gov.my](mailto:pengakuansukarela@hasil.gov.my).

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**Thank You**



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**Issued by:**

**Dato' Sri Sabin bin Samitah**  
**Director General of Inland Revenue / Chief Executive Officer**  
**Inland Revenue Board of Malaysia**

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Hasil Care Line : 1-800-88-5436 (LHDN)  
Official Portal : [www.hasil.gov.my](http://www.hasil.gov.my)

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