



# **SPECIAL VOLUNTARY DISCLOSURE PROGRAMME (SVDP)**

## 自愿申报特别计划



WHAT IS  
SVDP?  
是什么?

1

- **INCOME NOT PREVIOUSLY DECLARED**
- **EXPENSES OVER CLAIMED/  
NOT ALLOWED**
- **RELIEFS/ DEDUCTIONS/  
REBATES OVER CLAIMED**

- 未申报的收入
- 错误申索开销或  
申索不被允许的  
开销
- 申索超额的减免  
/ 回扣 / 退税

2

- **GAINS ON DISPOSAL OF ASSETS  
(REAL PROPERTIES & SHARES  
IN REAL PROPERTY COMPANIES)**

- 出售产业或产业  
公司的股票所获  
取的盈利

3

- **STAMPING OF INSTRUMENTS  
NOT PREVIOUSLY STAMPED**

- 未盖印花的须缴印  
花税的法律文件

WHO IS  
ELIGIBLE?  
对谁适用?

1

**Taxpayers who are not registered with the IRBM**

未向税收局登记的纳税人

2

**Registered taxpayers but have not submitted ITRF/ PTR/ RPGTR for any year of assessment**

已注册的纳税人但未申报：  
所得税申报表 (ITRF) /  
石油所得税纳税申报表 (PRF) /  
产业盈利税申报表 (RPGTRF)

3

**Taxpayer who have submitted ITRF/ PRF/ RPGTRF but did not make the right declaration**

纳税人已申报纳税表  
ITRF / PRF / RPGTRF,  
但未申报正确资料

4

**Stamp duty payers who failed to present stampable instruments within a stipulated period of time**

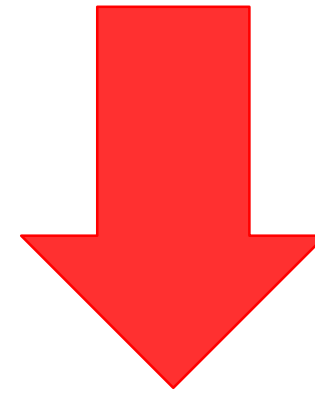
未在规定期限内盖印花的法律文件

# IMPLEMENTATION PERIOD

实施期

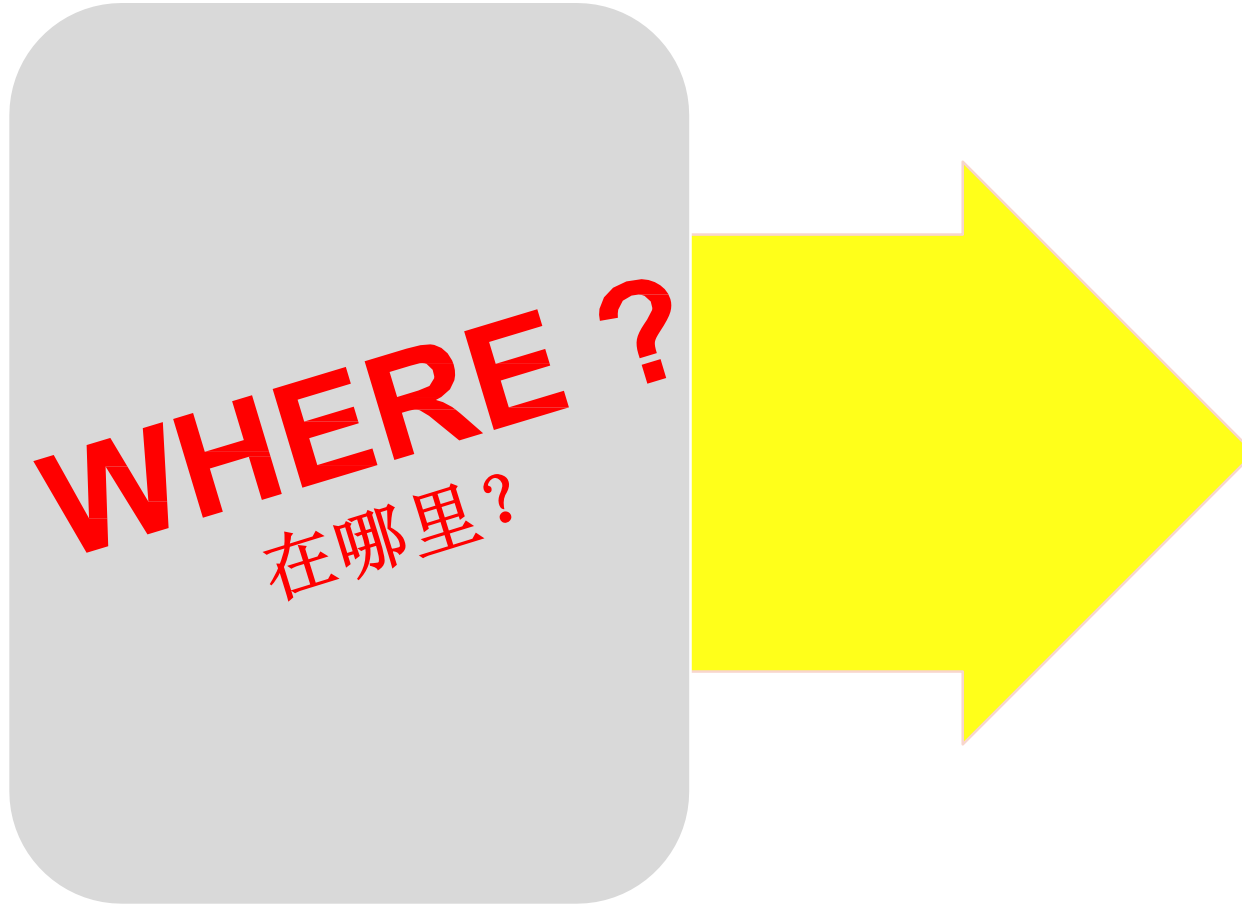
**03 November 2018**  
**2018年11月3日**

**WHEN?**  
几时?



**30 June 2019**  
**2019年6月30日**





**Voluntary Disclosure  
can be made at any  
IRBM office**

可在任何内陆税收局的  
办事处进行自愿申报



# IMPLEMENTATION

## 实施



**Report undeclared income / gains for year of assessment 2017 and preceding years of assessment**

**申报2017及之前课税年未曾申报的收入或收益**

**Any income reported under voluntary disclosure will be assessed based on the year of assessment the income is received / receivable**

**自愿申报在课税年应计入的已收到或应收到的收入**

# ASSESS ALL UNDECLARED INCOME IN YA 2017

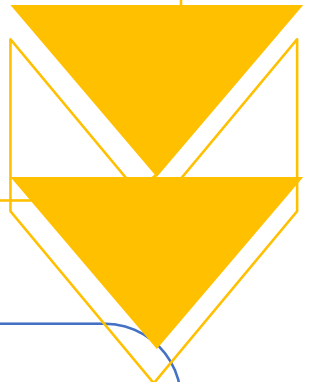
## 评估2017课税 年内所有 未申报的收入

Where the year to which the income relates cannot be verified, the reporting of the income in the year of assessment 2017 may be allowed.

如果无法核实收入所涉及的年份，纳税人可以在2017课税年申报前几年的所有收入。

The ITRF / PTRF for all the preceding years of assessment has to be submitted by entering the amount zero (“0”) in the income column.

前几个课税年的所得税申报表或石油所得税纳税申报表，仍须通过在收入栏中输入零数额 (“0”) 来提交。



# AUDIT / INVESTIGATION CASES

## 审计/调查案件

### AUDIT / INVESTIGATION HAS COMMENCED 审计或调查 已开始

**Audit / Investigation will continue based on existing information**  
将根据现有资料，继续进行审计或调查

**Voluntary disclosure penalty rate may apply if taxpayer agrees to the audit / investigation findings**  
如果纳税人同意审计或调查的结果，可采用自愿申报罚款率

**Audit / Investigation findings not agreed by taxpayer are subject to penalty rates as stated in Tax Audit Framework / Tax Investigation Framework**  
审计或调查的结果未得到纳税人同意，将按照税务审计框架或税务调查框架所规定的罚款率



# AUDIT / INVESTIGATION CASES

## 审计/调查案件

**AUDIT /  
INVESTIGATION  
HAS NOT  
COMMENCED**

**审计 / 调查  
尚未开始**

All voluntary disclosures made during the special program period will be **accepted in good faith.**

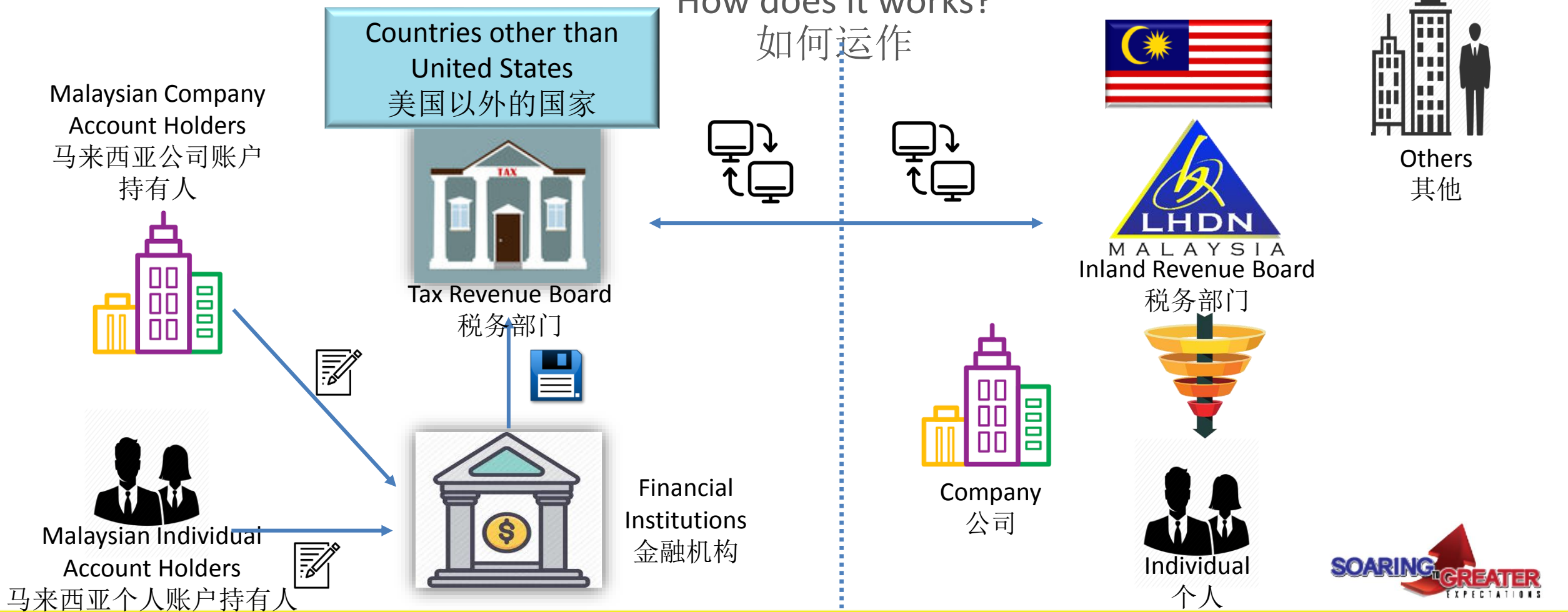
**秉持诚信接受**在特别计划期间作出的所有自愿申报。



**SOARING  
GREATER  
EXPECTATIONS**

# 自动交换情报 (AEOI)

How does it works?  
如何运作



**NOT  
APPLICABLE  
TO CASES**  
不适用的案例



**Criminal investigation has commenced**  
刑事调查已开始

**Prosecution proceedings as a result  
of criminal investigation has been  
instituted in court**

已在法庭上提出的刑事调查起诉





**PENALTY RATE**  
**罰款率**

<b>03/11/2018 – 31/03/2019</b>	<b>10 %</b>	<b>01/04/2019</b>
<b>01/04/2019 – 30/06/2019</b>	<b>15 %</b>	<b>01/07/2019</b>

**BEST  
JUDGEMENT  
ASSESSMENT  
HAS BEEN  
RAISED**  
预计评估  
已被提出

**Additional income reported in cases where estimated assessments have been raised prior to the Special Program period are considered voluntary disclosures.**

对特别计划期前的预计评估，申报额外收入的案件，也被视为自愿申报。

**This program does not involve claims of expenses which result in reduced assessments or refund.**

此计划不包括开支索偿而导致减税评估或退税的个案。

**SOARING  
IN GREATER  
EXPECTATIONS**

**TAXPAYERS  
WHO ARE NOT  
REGISTERED  
WITH THE  
IRBM**  
未向内陆税收局  
登记的纳税人

**Register for an Income Tax Number at all service counters.**

**No forms to be filled. Only requires:**

- **Identification card or related document**
- **Phone number or e-mail address**

在所有服务柜台登记所得  
税号码。

无须填写表格。仅须：  
- 身份证或相关文件  
- 电话号码或电邮

**Register for an Income Tax Number via e-daftar.**

通过 e-daftar 登记所得  
税号码。

**The Return Form for the relevant year of assessment must be submitted.**

必须提交相关课税年的报  
税表。

**TAXPAYER WHO ARE  
REGISTERED WITH IRBM  
BUT HAVE NOT SUBMITTED  
TAX RETURN FORM FOR ANY  
YEAR OF ASSESSMENT**

**纳税人已向稅收局注册  
但未曾为任何課稅年提交  
申报表**

**Tax Payer must submit the return form for  
the relevant years of assessment.**

**纳税人必须提交相关課稅年的報稅表。**

**Will be assessed based on the year in which  
the income is received / receivable.**

**将根据收入所收到或应收到的年份而进行  
评估。**

**TAXPAYER WHO HAVE  
SUBMITTED TAX RETURN  
FORM BUT HAVE NOT  
REPORTED THE CORRECT  
INFORMATION OF THE  
INCOME / GAINS ON  
DISPOSAL OF ASSET(S)**

**已提交报税表，  
但未对任何课税年的  
收入或资产收益，申报确  
实资料的纳税人**

**Taxpayers are required to submit a written declaration of the income / gains not previously reported via letter / e-mail and shall state that full declaration has been made.**

纳税人必须通过书信或电邮提交一份书面声明以申报未呈报的收入，并声明已经作出完整申报。

# How to Declare? 如何申报?

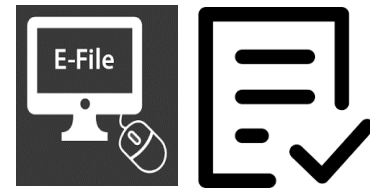
## Case 案例 1



Non-registered taxpayer  
未注册的纳税人



Register Tax File No.  
注册税务号码



Submit tax return form  
@ e-Filing  
提交申报表  
@ 电子申报 (e-filing)



Assessment  
Completed  
评估完成

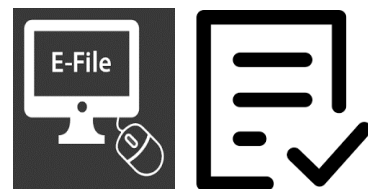


Payment  
付款

## Case 案例 2



Registered Taxpayer but have not  
submit any tax return form  
已注册纳税人, 但未提交申报表



Submit tax return form  
@ e-Filing  
提交申报表  
@ 电子申报 (e-filing)



Assessment  
Completed  
评估完成



Payment  
付款



# How to Declare? 如何申报?

Case 案例 3



Registered & Under-declared income  
已注册纳税人, 收入申报不足



Submit Voluntary Disclosure Declaration  
提交自愿申报声明



Assessment Completed  
评估完成



Payment  
付款

Case 案例 4



Registered & audit / tax investigation started  
已注册纳税人- 被审计/调查的个案



Submit Voluntary Disclosure Declaration  
提交自愿申报声明



Assessment Completed  
评估完成



Payment  
付款



# How to Declare? 如何申报?

Case 案例 5



Non-registered / Registered taxpayer

Did not report correct gains on disposal of asset  
未注册/已注册纳税人，没呈报真实的资产出



Submit Voluntary Disclosure Declaration  
提交自愿申报声明



Assessment Completed  
评估完成



Payment  
付款

Case 案例 6



Executed instruments without Stamp Duty (> 6months)  
没印花税的法律文件 - 超过6个月



Bring to Stamp Duty Counter  
把它带到印花税办公处



Payment  
付款





IRBM will accept the voluntary disclosed information **in good faith.**  
内陆税收局将秉持**诚信地接受。**

Further review will not be made on the reported information.  
不会对所申报的信息进行进一步审查。

Audit / Investigation will not be conducted for the year of assessment where voluntary disclosure has been made.

不会对自愿申报的课税年度进行审核或调查。

**ACCEPTANCE OF  
VOLUNTARY  
DISCLOSURE**  
**接受自愿申报**

## AFTER THE EXPIRY OF SVDP (W.E.F 1<sup>ST</sup> JULY 2019)

自愿申报特别计划结束后（2019年7月1日起生效）

**FAILURE TO SUBMIT ITRF / PRF /  
RPGTRF  
ON TIME**  
未能在限期内提交报税表

SUBSECTION 112(3) ITA / 51(3) PITA /  
29(3) RPGTA **UNTIL 300%**

根据所得税法令第112（3）条文/ 石油所得税法令第51（3）  
条文/ 产业盈利税法令第29（3）条文上限为**300%**



**INCORRECT RETURN**  
错误申报

SUBSECTION 113(2) ITA / 52(2) PITA / 30(2) RPGTA **UNTIL  
100%**

根据所得税法令第113（2）条文/ 石油所得税法令第52（2）  
条文/ 产业盈利税法第30（2）条文上限为**100%**

**FAILURE TO STAMP THE  
INSTRUMENT WITHIN THE  
STIPULATED PERIOD**  
在印花税限期后呈交的文书

SUBSECTION 47A(1) SA ON AMOUNT OF THE DEFICIENT DUTY  
根据印花税法令第47A（1）条文征收欠税金额





**03/11/2018 – 31/03/2019**

**01/04/2019**

**01/04/2019 – 30/06/2019**

**01/07/2019**

**ANY TAX DUE & PAYABLE HAS NOT BEEN PAID BY THE DUE DATE, AN INCREMENT WILL BE IMPOSED ON THE BALANCE UNPAID**

如果未能在限期内全额缴清税款，余额将会被增税



**FOR FURTHER ENQUIRIES,  
KINDLY VISIT OUR NEAREST IRBM OFFICE**  
请前往邻近的内陆税收局以获取更多详情

**e-Mail 电邮至:**  
**[pengakuansukarela@hasil.gov.my](mailto:pengakuansukarela@hasil.gov.my)**

**HASIL CARE LINE LHDNM 热线 : 1-800-88-5436 or 或  
603-77136666 (Oversea 海外)**



# Electronic Billboard / Banner 电子宣传牌/横幅



The billboard features a red background with white text. At the top right is the LHDN MALAYSIA logo. The main text reads 'TAWARAN PENGAKUAN SUKARELA'. Below this, a white box contains the dates 'TEMPOH PENGAKUAN : 03 NOV 2018 HINGGA 30 JUN 2019'. At the bottom, a dark grey bar contains contact information: 'www.hasil.gov.my | pengakuansukarela@hasil.gov.my | 1800-88-5436 | Kunjungi pejabat LHDNM berdekatan'.

自愿申报优惠

期限：  
2018年11月3日  
至  
2019年6月30日



# Bunting 宣传挂条



## TAWARAN PENGAKUAN SUKARELA

### SEKIRANYA ANDA

- TIDAK PERNAH BERDAFTAR DENGAN LHDNM
- BELUM MENGEMUKAKAN BORANG NYATA CUKAI
- TIDAK LAPOR KEUNTUNGAN PELUPUSAN ASET
- GAGAL MEMBUAT PENYETEMAN SURAT CARA DALAM TEMPOH YANG DITETAPKAN

TEMPOH PENGAKUAN: 3 NOVEMBER 2018 HINGGA 31 MAC 2019

Penalti 10% ke atas Cukai

BAYAR SEBELUM ATAU PADA: 1 APRIL 2019

TEMPOH PENGAKUAN: 1 APRIL 2019 HINGGA 30 JUN 2019

Penalti 15% ke atas Cukai

BAYAR SEBELUM ATAU PADA: 1 JULAI 2019

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1800-88-5436 | Kunjungi pejabat LHDNM berdekatan



## TAWARAN PENGAKUAN SUKARELA

### SEKIRANYA ANDA

- TIDAK PERNAH BERDAFTAR DENGAN LHDNM
- BELUM MENGEMUKAKAN BORANG NYATA CUKAI
- TERKURANG LAPOR PENDAPATAN
- TIDAK LAPOR KEUNTUNGAN PELUPUSAN ASET
- GAGAL MEMBUAT PENYETEMAN SURAT CARA DALAM TEMPOH YANG DITETAPKAN

Tempoh Pengakuan Sukarela



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# TAWARAN PENGAKUAN SUKARELA

TEMPOH PENGAKUAN: 3 NOVEMBER 2018 HINGGA 30 JUN 2019

## SEKIRANYA ANDA



PELAPORAN PENDAPATAN/  
KEUNTUNGAN PELUPUSAN ASET

- Tidak pernah daftar fail Cukai Pendapatan
- Belum mengemukakan Borang Nyata Cukai
- Terkurang lapor pendapatan



PENYETEMAN SURAT CARA

- Gagal membuat penyeteman surat cara dalam tempoh yang ditetapkan

TAMPIL  
SECARA  
SUKARELA



## Maklumat Lanjut

Rujuk Garis Panduan Operasi  
Bil. 1 Tahun 2018 di Portal LHDNM



## TEMPOH MASA

3 November 2018 - 31 Mac 2019

Penalti 10% ke atas Cukai

Bayaran sebelum atau pada 1 April 2019

1 April 2019 - 30 Jun 2019

Penalti 15% ke atas Cukai

Bayaran sebelum atau pada 1 Julai 2019

Selepas 30 Jun 2019

Penalti antara 80% - 300%  
mengikut undang-undang sedia ada

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Kunjungi Pejabat Lembaga Hasil Dalam Negeri Malaysia yang berdekatan

### Penafian

Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai suatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan.

Flyers  
传单

# 感谢您的参与



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