



## Offences, Fines and Penalties

Type Of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Failure (without reasonable excuse) to furnish an Income Tax Return Form.	112(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
Failure (without reasonable excuse) to give notice of chargeability to tax.	112(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
Make an incorrect tax return by omitting or understating any income.	113(1)(a)	1,000.00 to 10,000.00 and 200% of tax undercharged
Give any incorrect information in matters affecting the tax liability of a taxpayer or any other person.	113(1)(b)	1,000.00 to 10,000.00 and 200% of tax undercharged
Wilfully and with intent to evade or assist any other person to evade tax.	114(1)	1,000.00 to 20,000.00 / Imprisonment for a term not exceeding 3 years / Both and 300% of tax undercharged
Assist or advise (without reasonable care) others to under declare their income.	114(1A)	2,000.00 to 20,000.00 / Imprisonment for a term not exceeding 3 years / Both
Attempt to leave the country without payment of tax.	115(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
Obstruct any authorized officer of IRBM in carrying out his duties.	116	1,000.00 to 10,000.00 / Imprisonment for a term not exceeding 1 year / Both
Fails (without reasonable excuse) to comply with an order to keep proper records and documentation.	119A	300.00 to 10,000.00 / Imprisonment for a term not exceeding 1 year / Both

Fails (without reasonable excuse) to comply with a notice asking for certain information as required by IRBM.	120(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
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Fails (without reasonable excuse) to give notice on changes of address within 3 months.	120(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
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#### Payment of Income Tax

Type of Offences	Source of Income	Provisions Under ITA 1967	Penalties
Pay taxes after 30th April.	Non-Business	103(3)	a. 10% increment from the tax payable, and
Pay taxes after 30th June.	Business	103(4)	b. Additional 5% increment on the balance of (a) if payment is not made after 60 days from the final date

#### Payment of Estimated Income Tax (For Business Income)

Type of Offences	Provisions Under ITA 1967	Penalties
Pay instalments after 30 days of the date set.	107B(3)	10% on instalment due
Actual tax 30% higher than the revised estimate of tax.	107B(4)	10% of the difference in actual tax balances and estimated tax made