



GUIDELINE

VA PROGRAMME

**(VOLUNTARY DISCLOSURE AND AMNESTY
PROGRAMME)**

INDIRECT TAXES

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ROYAL MALAYSIAN CUSTOMS DEPARTMENT

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Disclaimer

This information is intended to provide a general understanding of the relevant treatment under VA Programme and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or others incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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1. INTRODUCTION

1.1. This guideline is prepared to prescribe the procedures to implement the VA Programme (Voluntary Disclosure and Amnesty Programme) Indirect Tax on any duty/tax/levy/penalty/surcharge liabilities outstanding on or before 31 October 2021 under all Acts under the RMCD's administration:

1.1.1. Customs Act 1967 - import duty, export duty;

1.1.2. Sales Tax Act 1972 and 2018 - sales tax;

1.1.3. Service Tax Act 1975 and 2018- service tax including that on imported services and digital services;

1.1.4. Excise Act 1976 - excise duty;

1.1.5. Goods and Services Tax Act 2014 - goods and services tax;

1.1.6. Tourism Tax Act 2017 -tourism tax; and

1.1.7. Departure Levy Act 2019 – departure levy

in line with the 2022 BUDGET announcement by the Honourable Minister of Finance Malaysia on 29 October 2021.

Anti-Dumping Duty, Safeguard Duty and Windfall Profit Levy are not covered under this programme.

1.2. This programme is an effort by the government to:

1.2.1. reduce tax leakages, which are eroding national revenue; and

1.2.2. encourage taxpayers (companies/individuals) to improve their focus on tax governance

through various incentives as provided by the law. It is the first of its kind and will be a one-off offer.

1.3. This programme is divided into two (2) categories:-

1.3.1. **Voluntary Disclosure** for the errors unknown or undiscovered by RMCD; and

1.3.2. **Amnesty** for offenses that have been identified by RMCD and a Bill of Demand (BOD) issued.

1.4. The programme is offered to provide an opportunity for companies/individuals to make a voluntary disclosure, in good faith, of the duty/tax/levy/penalty liabilities that remain outstanding. Furthermore, it is to encourage the prompt payment of duty/tax/levy/penalty/surcharge by offering incentives.

2. PURPOSE

2.1. This guideline aims to:

2.1.1. Provide an explanation of how the programme works;

2.1.2. Provide information on the duration of the programme;

2.1.3. Provide information on incentives offered under this programme; and

2.1.4. Establish payment rules related to voluntary disclosure and amnesty.

3. SCOPE OF VA PROGRAMME

3.1. Duty/tax/levy/penalty/surcharge involved payable covered in this programme are all duty/tax/levy/penalty/surcharge liabilities that arise and remain outstanding **on or before 31 October 2021**;

3.2. All duty/tax/levy/penalty/surcharge liabilities that **are being or have been**

investigated by the Enforcement Division of RMCD are **not included** in this programme; and

- 3.3. Companies/Individuals who have been approved for duty/tax/levy remission by the Ministry of Finance are not eligible to participate in this programme.

4. DURATION OF THE VA PROGRAMME

- 4.1. The programme is divided into **two (2) phases** as follows:

Phase 1	Phase 2
1 January 2022 – 30 June 2022 (6 months)	1 July 2022 - 30 September 2022 (3 months)

5. VOLUNTARY DISCLOSURE PROGRAMME

- 5.1. The key features of the Voluntary Disclosure Programme are as follows:

- 5.1.1. Companies/individuals are must make the voluntary disclosure within the specified durations of the programme to avail to the incentives offered;
- 5.1.2. A Letter of Confirmation of eligibility for the Programme (VA-02) will be issued by RMCD to confirm the participation of eligible companies/individuals;
- 5.1.3. Companies/individuals can only make amendments to increase in the the monetary amount. **A reduction of the monetary amount disclosed is not allowed;**
- 5.1.4. Amendments to the disclosed amount are allowed if the confirmation letter has not been issued by RMCD; and
- 5.1.5. RMCD will accept the voluntary disclosure in good faith. No audit or review will be undertaken for the activities and periods involved in the

voluntary disclosure.

- 5.2. Disclosure in “good faith” is a complete disclosure of the amount of duty/tax/levy that is liable by the company/individual.
- 5.3. Companies/individuals **eligible to** participate in the voluntary disclosure programme are:
 - 5.3.1. Companies/individuals who have registered and performed the following activities:-
 - 5.3.1.1. Submitted NIL return incorrectly;
 - 5.3.1.2. Not submitted any return/declaration when required;
 - 5.3.1.3. Under declared and under paid of duty/tax/levy; or
 - 5.3.1.4. Charged tax (e.g. sales tax, service tax or GST) on goods/services that are not subject to tax.
 - 5.3.2. Companies/individuals who are liable to be registered or licensed but are not registered/licensed, under the relevant Acts, and have collected tax/levy but not paid tax/levy to RMCD;
 - 5.3.3. Companies/individuals who are liable to be registered or licensed but are not registered /licensed, under the relevant Acts, and did not collect the tax/levy from customers;
 - 5.3.4. Companies/individuals who are not liable to be registered or licensed, under the relevant Acts, but have collected tax/levy and not paid to RMCD;
 - 5.3.5. Companies/individuals that acquired imported taxable services under the Goods and Services Tax Act 2014 & Service Tax Act 2018 but have not accounted for tax payable to RMCD;

- 5.3.6. Companies licensed/registered under the Sales Tax Act 1972 or the Sales Tax Act 2018 that declare sales tax not in accordance with the sales tax assessment under Regulation 7 PU (A) 205, Sales Tax Regulations 2018, involving sales between related parties;
- 5.3.7. Companies/individuals who obtain duty/tax/levy facilities/exemptions but did not comply with the conditions;
- 5.3.8. Importer/ exporter/ local excise manufacturer/ Licensed Manufacturing Warehouse/ Licensed Warehouse that:-
 - 5.3.8.1. Underpaid of duty/tax during import and export declaration;
 - 5.3.8.2. Used the incorrect tariff code when declaring the goods;
 - 5.3.8.3. Used an exemption facility in error; or
 - 5.3.8.4. Made amendments to the cost of goods in determining the excise value under section 2 of the Excise Act (before 1.1.2020) and PU (A) 402 (After 1.1.2020).
- 5.3.9. Importers under section 2, Customs Act 1967 for new/classic/used imported CBU Vehicles by holders of franchise/open/individual/classic AP for post importation VD for vehicles that have been assessed under section 13 (1), Customs Act 1967;
- 5.3.10. Importers under section 2, Customs Act 1967 for new/classic/used imported CBU Vehicles by holders of franchise/open/ classic/individual AP for vehicles (passenger, commercial & motorcycle) who did not comply with the storage conditions of more than 48 months in a Licensed Warehouse under section 65, Customs Act 1967;
- 5.3.11. Manufacturers under section 20, Excise Act 1976 for locally assembled vehicles (passenger, commercial & motorcycle) who did not comply with the deferment of payment conditions of more than 48 months from the date of clearance of the vehicle from the manufacturing premise;

5.3.12. Importers under section 2, Customs Act 1967 who are connected to Multinational Enterprise (MNE) as follows:-

5.3.12.1. Adjustment in accordance with Regulation 5, Customs (Rules of Valuation) Regulations 1999; and

5.3.12.2. Related party transactions under Regulation 4, Customs (Rules of Valuation) Regulations 1999 such as Year End Adjustment by MNE.

5.4. The following companies/individuals are also eligible to participate the Voluntary Disclosure Programme:

5.4.1. **Has not been audited but earmarked for an audit in 2022;**

5.4.1.1. Companies/individuals listed in the Audit Programme by the Zone/State Compliance Division for the year 2022 for the audit coverage period on or before 31 October 2021.

5.4.1.2. If the company/individual rejects or does not provide feedback within 21 days, then the audit will be conducted as usual.

5.4.2. **Being audited;**

5.4.2.1. A company/individual who has received a letter of Request to Submit Documents/Records for Auditing Purpose or has had an Audit Visit has by RMCD Audit Team to their premise are “being audited”.

5.4.2.2. Companies/individuals that are being audited and have not received a Notice of Assessment or Letter of Notification of the Audit Results on or before 31 December 2021 for the audit coverage period on or before 31 October 2021 are eligible to participate in the Voluntary Disclosure Programme.

5.4.2.3. Companies/individuals in the Voluntary Disclosure

Programme will not be verified/audited by the Zone/State Compliance Division and Bill of Demand (BOD) will not be issued.

5.4.2.4. If the company/individual rejects the offer or does not provide feedback within 21 days, then the audit will be conducted as usual.

5.4.3. **Has been audited;**

5.4.3.1. Companies/individuals that have been audited before the Voluntary Disclosure Programme are eligible to participate in the Programme to make voluntary disclosure on all periods including the period of audit coverage that has been audited on or before 31 October 2021.

5.4.4. Companies/individuals participating in the Programme:

5.4.4.1. Activities or audit coverage period on or before 31 October 2021 that have been disclosed in this Programme will not be audited;

5.4.4.2. Activities and audit coverage periods that are not disclosed in the Programme and audit periods after 31 October 2021, the audit will be conducted starting 1 October 2023.

6. AMNESTY PROGRAMME

6.1. This Amnesty Programme will be available for offences committed by a company/individual that were discovered by RMCD and for which a BOD has been issued or will be issued. More specifically it applies to:

6.1.1. Any company/individual who has arrears of tax/duty/levy/penalty/surcharge on 31 October 2021, on any BOD issued for the coverage period to 31 October 2021, is eligible for special amnesty subject to the following conditions:-

- 6.1.1.1. Any Bill of Demand (BOD) issued by the Compliance Division and other divisions on or before 31 August 2022 for duty/tax/levy liable for the audit coverage period on or before 31 October 2021 is eligible to participate in the Amnesty Programme; or
- 6.1.1.2. Bill of Demand (BOD) issued on or before 31 October 2021; or
- 6.1.1.3. The calculation of incentive will be based on the outstanding balance of Bill of Demand (BOD) on the date the application is received. No tax refund/penalty refund will be given for payments received through any payment method before the application is made;
- 6.1.1.4. Cases that are being processed by the Customs Tribunal are eligible to participate in the programme if the case has been withdrawn;
- 6.1.1.5. Any Bill of Demand (BOD) that has been registered in court and has obtained a judgment is not eligible for the Amnesty Programme;
- 6.1.1.6. Bill of Demand (BOD) issued on duty/tax/levy/penalty/surcharge under all Acts administered by RMCD except the Windfall Profit Levy and the Anti-Dumping & Safeguard Duty.

7. INCENTIVES OFFERED

7.1. Incentives offered by RMCD are as follows:-

7.1.1. A blanket approval will be given for the remission of penalty/surcharge as follows:-

7.1.1.1. Remission of penalty/surcharge of one hundred percent

(100%) in Phase 1 where the duty/tax/levy involved is paid in full in Phase 1, and a remission of fifty percent (50%) in Phase 2 where the duty/tax/levy involved are paid in full in Phase 2; and

7.1.1.2. Remission of penalty/surcharge of ninety percent (90%) in Phase 1 and eighty percent (80%) in Phase 2 for the settlement of any penalty or surcharge outstanding on any Bill of Demand (BOD) issued on or before 31 October 2021.

7.1.2. No audit will be conducted on applications approved during the programme except as stated in paragraph 7.4.

7.2. Incentives offered by the Ministry of Finance Malaysia (MoF) are as follows:-

7.2.1. For cases of companies/individuals who are liable to register under the relevant Acts but have not registered, and did not collect tax/levy as stated in para 5.3.3, remission of tax/levy of thirty percent (30%) will be given where full payment is made in Phase 1 and fifteen percent (15 %) where full payment in Phase 2. The remission will be given by blanket approval;

7.2.2. For cases of companies/individuals mentioned in paragraphs 5.3 (excluding paragraphs 5.3.3), remission of duty/tax/levy of ten percent (10%) where full payment is made in Phase 1 and five percent (5%) where full payment is made in Phase 2. The remission will be given by blanket approval;

7.2.3. Duty/tax exemptions will be given by blanket approval for cases in paragraphs 5.3.10 and 5.3.11 as follows:-

7.2.3.1. For used/classic imported CBU vehicles, a duty/tax exemption of thirty percent (30%) is given for Phase 1 and a tax/duty exemption of fifteen percent (15%) for Phase 2;

7.2.3.2. For new imported CBU vehicles, a duty/tax exemption of

twenty percent (20%) is given for Phase 1 and a duty/tax exemption of ten percent (10%) for Phase 2.

7.2.3.3. Vehicles manufactured/assembled by a vehicle excise manufacturer, an excise duty exemption of twenty percent (20%) is given for Phase 1 and an excise duty exemption of ten percent (10%) for Phase 2.

7.2.3.4. If the AP holder does not participate in the Programme, the Enforcement Division will seize the vehicle after the end of the Programme period.

7.3. A summary of VA Programme eligibility and incentives by division category can be referred to in **APPENDIX 1**.

7.4. The incentives offered will be revoked and a Bill of Demand (BOD) of duty/tax/levy/penalty/surcharge issued if it is proven that there is any **fraud**.

8. IMPOSITION OF COMPOUND ON COMPOUNDABLE OFFENCES

8.1. A minimum compound will be imposed on compoundable offense and must be paid within fourteen (14) days from the date of the compound offer letter. The compound values are as follows:

8.1.1. RM1,000.00 for each voluntary disclosure amounting to RM100,000.00 and above; or

8.1.2. RM500.00 for each voluntary disclosure amounting to less than RM100,000.00.

8.2. The company/individual needs to pay the compound first to be able to enjoy the programme incentives.

9. APPLICATION AND REGISTRATION OF VOLUNTARY DISCLOSURE AND AMNESTY PROGRAMME

9.1. Voluntary Disclosure Programme

- 9.1.1. Applications must be submitted online using Form VA-01 as in **Appendix 2** through MyVA system. Company/ individual can seek the advice of officers on duty at the “one stop center” (nearest RMCD office) to register online through MyVA system.
- 9.1.2. After obtaining the Login ID and Password, the company/individual must submit the application by filling in the information in Form VA-01 through MyVA system.
- 9.1.3. The MyVA system will generate a reference number and an **Application Receipt Confirmation** will be sent to the applicant via the email registered in Form VA-01.
- 9.1.4. If the application information received by RMCD is incomplete, the officer in charge will send a letter via email or manually or by phone call for verification. The feedback period given to the applicant is 14 working days.
- 9.1.5. If the application is complete and meets the requirements, the officer will identify the revenue code (company/individual that is not registered or has no record with the RMCD) and approve the application.
- 9.1.6. The VA Programme Participation Eligibility Letter (VA-02) with the amount to be paid and the revenue code will be generated and emailed through the MyVA system.
- 9.1.7. Approval will be given within three (3) working days for complete applications.

9.2. **Amnesty Programme**

- 9.2.1. Applications must be submitted online using Form VA-01 through MyVA system. Company/ individual can seek the advice of officers on duty at the “one stop center” (nearest RMCD office) to register online through MyVA system.
- 9.2.2. After obtaining the Login ID and Password, the company/individual must submit the application by filling in the information in Form VA-01 through MyVA system.
- 9.2.3. MyVA system will generate a reference number and an **Application Receipt Confirmation** will be sent to the applicant via the email registered in Form VA-01.
- 9.2.4. Once the Amnesty Programme Unit (UPP) officer confirms that the BOD information is accurate and eligible to receive the remission offered under this special Programme, UPP will generate a VA Programme Participation Eligibility Letter (VA-02) through MyVA system and will be emailed to the applicant.

9.3. **Withdrawing From the VA Programme**

- 9.3.1. Company/individual who wants to withdraw from participating in the VA Programme must submit an application **before the** VA Programme Participation Eligibility Letter (VA-02) is issued.
- 9.3.2. Applications must be made **in writing** and sent by email or post to the headquarters/zone/state according to where the application is made.
- 9.3.3. Withdrawal from participating in the VA Programme after the issuance of the VA Programme Participation Eligibility Letter (VA-02) is not allowed. If payment has been made, no refund will be given.

10. METHOD OF DECLARATION

- 10.1. The company/individual must make a disclosure of the actual amount before deducting incentives in the existing system (MySST, Gentax, MyTTx, MySToDS, MyDLV, SMK etc.) according to the type of tax/duty/levy/penalty/surcharge as registered in MyVA system (Form VA-01).
- 10.2. VA Declaration Method for Customs Form No.1 (K1) (Used and New CBU Import Vehicles):
- 10.2.1. Importers/customs agents must register the K1 form through SMK for the importation of vehicles together with the Import permit from MITI and supporting documents.
- 10.2.2. The importer/customs agent must enter the registration number of form K1 in VA-01 when registering for VA through the MyVA system.
- 10.3. VA Disclosure Method for Excise 7 Form (Local CKD has been declared):
- 10.3.1. The manufacturer shall include the excise registration number in the VA-01 during application.

11. PAYMENT RULES

- 11.1. Full payment of duty/tax/levy/penalty/surcharge must be made according to the phase applied for the company/individual to enjoy the incentive for that phase. The payment deadline is as follows:

Application	Payment deadline
Phase 1	30 June 2022
Phase 2	30 September 2022

- 11.2. Partial payment of the total amount of duty/tax/levy/penalty/surcharge is allowed during the Programme period. The applicable incentive will be based on the period in which payment is fully made. For example, if a company/individual applies in Phase 1 and fully settles the amount in Phase 1, the company/individual will enjoy incentives for Phase 1. If the company/individual applies in Phase 1 and fully settles the amount in Phase 2, the company/individual will enjoy incentives for Phase 2.

Example 1:

Daniel's company is liable to be registered but has not registered and did not collect taxes from customers. The company has tax arrears of RM100,000.00 with a maximum penalty of 40%. Therefore, the company is eligible for a tax remission incentive of 30% in Phase 1 or 15% in Phase 2 as well as a penalty remission incentive of 100% in Phase 1 or 50% in Phase 2.

SITUATION 1 Application In Phase 1	SITUATION 2 Application In Phase 1	SITUATION 3 Application In Phase 2
<p>The company pays the full RM70,000 tax in Phase 1. The company is eligible to enjoy the Phase 1 incentive with a tax remission of RM30,000 and a full penalty remission of RM40,000.</p>	<p>The company pays the full RM85,000 tax in Phase 2 or pays part in Phase 1 and completes in Phase 2. The company is eligible to enjoy the Phase 2 incentive with a tax remission of RM15,000 and a 50% penalty remission of RM20,000.</p>	<p>The company pays the full RM85,000 tax in Phase 2. The company is eligible to enjoy the Phase 2 incentive with a tax remission of RM15,000 and a 50% penalty remission of RM 20,000.</p>

However, if Daniel's company pays taxes in full after the Programme duration (after 30 September 2022), no tax incentives/penalties will be given.

11.3. A Company/individual who fails to pay the balance of duty/tax/levy/penalty/surcharge on or before 30 September 2022 is **not eligible to** enjoy any incentives that have been offered and action will be taken based on the provisions of the law in force.

11.4. No refund is allowed in this programme. Companies/Individuals only need to pay the appropriate amount of duty/tax/levy/penalty/surcharge after deducting incentives.

12. CONTACT US

For more information on this VA Programme, please contact:

- Nearest RMCD office;
- Email: ccc@customs.gov.my; or
- Contact Customs Call Centre at 1-300-88-8500

ROYAL MALAYSIAN CUSTOMS DEPARTMENT

31 DECEMBER 2021

SUMMARY OF ELIGIBILITY AND INCENTIVES BY DIVISION

A) Internal Tax Division

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	TAX INCENTIVES		PENALTY INCENTIVES	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
1.1) Company / individuals who have registered and performed the following activities: - a) Submitted nil returns incorrectly; b) Failed to submit a return/ declaration; c) Under declared and underpaid taxes; or d) Charged tax on goods / services not subject to tax.	10%	5%	100%	50%
1.2) The company/individual who is liable to be registered but not yet registered and has charged tax but not paid to RMCD.	10%	5%	100%	50%
1.3) The company/individual who is liable to be registered but not yet registered and did not collect tax from customers.	30%	15%	100%	50%
1.4) Company/Individual who is not liable to be registered but has charged tax and not remitted to RMCD.	10%	5%	NA	NA
1.5) Companies that acquired imported taxable services under the Goods and Services Tax Act 2014 and the Service Tax Act 2018 but have not accounted and paid for the tax to RMCD.	10%	5%	100%	50%
1.6) A company registered under the Sales Tax Act 1972 or the Sales Tax Act 2018 which declares sales tax not according to the sales tax valuation under Regulation 7 PU (A) 205 involving sales between related parties.	10%	5%	100%	50%
1.7) Company/Individual who is entitled for tax facilities/exemptions but did not fulfil the prescribed conditions.	10%	5%	NA	NA

B) Customs Division

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	DUTY/TAX/LEVY INCENTIVE		PENALTY INCENTIVE	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
1.1) Company/Individual who have been registered under the Departure Levy Act 2019 and performed the following activities:- a) Submitted NIL returns incorrectly; b) Failed to submit a return/ declaration; or c) Under-declared and underpaid levy.	10%	5%	100%	50%
1.2) Company/Individual who is liable to be registered but has not registered and has charged departure levy but not paid to RMCD.	10%	5%	100%	50%
1.3) Company/Individual who is liable to be registered but not yet registered and did not collect departure levy from customers.	30%	15%	100%	50%
1.4) Company/Individual engaged in <u>local manufacturing of excise - duty goods (except cigarettes, liquor and tobacco)</u> which is liable to be licensed under the Excise Act 1976 and pay duty to RMCD but is not licensed.	30%	15%	NA	NA
1.5) Company/Individual who is liable and did not pay the amount that should be levied to RMCD for import trade.	10%	5%	NA	NA

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	DUTY/TAX/LEVY INCENTIVE		PENALTY INCENTIVE	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
1.6) Company/Individual who obtained facilities/duty/levy exemptions but did not meet the conditions set for the manufacture of Excise/Import Trade/Departure Levy.	10%	5%	NA	NA
1.7) Importer/ Exporter/ Local Excise Manufacturer/ Licensed Manufacturing Warehouse/ Licensed Warehouse that performed the following activities:- a) Underpayment of duties/ taxes during the declaration; b) Error in the tariff code of goods during the declaration; c) Errors when using the exemption facility; d) Amendments to cost changes in the determination of excise value under section 2 of the Excise Act (before 1.1.2020) and PU (A) 402 (After 1.1.2020).	10%	5%	NA	NA

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	DUTY/TAX/LEVY INCENTIVE		PENALTY INCENTIVE	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
<p>1.8) Importer under section 2 of the Customs Act 1967 for vehicles for new imported CBU / classical / Used by the AP Franchise / Open / Individuals / Classic to Post Importation VD for vehicles that have made the assessment under section 13 (1) of the Customs Act 1967 (price will be estimated based on the current price declared) excluding cars registered in the state border.</p> <p>* - Register K1 - must pay within 14 days (Compound will be issued if later)</p>	10% (Exemption)	5% (Exemption)	NA	NA
<p>1.9) Importer under section 2 of the Customs Act 1967 for <u>used / classic imported CBU vehicles</u> by holders of Franchise AP / Open AP / Classic AP / Individual AP for vehicles (passenger, commercial & motorcycle), who violate the storage conditions for more than 48 months in a Licensed Warehouse under section 65 of the Customs Act 1967.</p>	30% (Exemption)	15% (Exemption)	NA	NA
<p>1.10) Importer under section 2 of the Customs Act 1967 for <u>vehicles for new imported CBU</u> by the AP Franchise / Open AP / AP Individual vehicles (passenger, short term commercial papers and motorbike), which violates the terms of the deposit more than 48 months in warehouses licensed under section 65 of the Customs Act 1967.</p>	20% (Exemption)	10% (Exemption)	NA	NA

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	DUTY/TAX/LEVY INCENTIVE		PENALTY INCENTIVE	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
1.11) Manufacturers under section 20 of the Excise Act 1976 for <u>locally assembled vehicles (CKD)</u> , who violate the conditions of deferment of payment beyond a period of 4 years from the date of clearance of the vehicle from the manufacturing premises.	20% (Exemption) Excise Duty Only	10% (Exemption) Excise Duty Only	NA	NA

C) Enforcement Division (Accounts Receivable Unit - ABT Unit)

CATEGORY/ELIGIBILITY OF VA PROGRAMME APPLICATION	DUTY/ TAX/ LEVY INCENTIVES		PENALTY / SURCHARGE INCENTIVES	
	PHASE 1	PHASE 2	PHASE 1	PHASE 2
1.1) The company has arrears of duty/tax/levy and penalty/surcharge.	10%	5%	100%	50%
1.2) The company has arrears of duty/tax/levy only.	10%	5%	NA	NA
1.3) The company has penalty/surcharge arrears only.	NA	NA	90%	80%
1.4) BODs issued during the Programme period from 01 January 2022 to 31 August 2022 involving tax & penalty liability for which arose on or before 31 October 2021.	10%	5%	100%	50%
1.5) BODs issued during the Programme period from 01 January 2022 to 31 August 2022 involving duty or tax liability for which arose on or before 31 October 2021.	10%	5%	NA	NA

Note:

*NA = Not Applicable

*Unless stated "Exemption", the incentive will be in the form of Remission.

VA-01



JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT
PERMOHONAN PENDAFTARAN PROGRAM KHAS PENGAKUAN SUKARELA
DAN PENGAMPUNAN CUKAI TAK LANGSUNG
APPLICATION FOR SPECIAL PROGRAMME ON INDIRECT TAX VOLUNTARY
DISCLOSURE AND AMNESTY

Nota Penting (Important Notes)

- 1) Sila rujuk Panduan Mengisi Borang VA-01.
Please Refer to VA-01 Form Guidelines.
- 2) Ruang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 3) Sila tandakan (X) dalam petak yang berkenaan.
Please tick (X) accordingly.
- 4) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500/ 03-78067200 untuk pertanyaan lanjut.
Please contact Customer Call Center at 1-300-88-8500/ 03-78067200 for further enquiry.

PART A: MAKLUMAT PEMOHON
PART A: APPLICANT INFORMATION

1) No. Pendaftaran Perniagaan* <i>Business Registration No.</i>	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>																																
2) Nama Dan Alamat Pendaftaran Perniagaan* <i>Name and Registered Address of Business*</i>	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Alamat*</td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Street Address*</td> <td><input style="width: 100%; height: 20px;" type="text"/></td> <td><input style="width: 100%; height: 20px;" type="text"/></td> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Bandar*</td> <td colspan="3"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Town or City*</td> <td colspan="3"></td> </tr> <tr> <td>Poskod / Zip Kod*</td> <td><input style="width: 50%; height: 20px;" type="text"/></td> <td>Negeri*</td> <td><input style="width: 50%; height: 20px;" type="text"/></td> </tr> <tr> <td>Postcode / Zip Code*</td> <td></td> <td>State*</td> <td></td> </tr> <tr> <td>Negara*</td> <td colspan="3"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Country*</td> <td colspan="3"></td> </tr> </table>	Alamat*	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	Street Address*	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	Bandar*	<input style="width: 100%; height: 20px;" type="text"/>			Town or City*				Poskod / Zip Kod*	<input style="width: 50%; height: 20px;" type="text"/>	Negeri*	<input style="width: 50%; height: 20px;" type="text"/>	Postcode / Zip Code*		State*		Negara*	<input style="width: 100%; height: 20px;" type="text"/>			Country*			
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3) Nama Perdagangan (jika berbeza dari item 1) <i>Trade Name (if different from item 1)</i>	<input style="width: 100%; height: 20px;" type="text"/>																																
4) Alamat Surat Menyurat Perniagaan (jika berbeza dari item 2) <i>Correspondence Address of Business (if different from item 2)</i>	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Alamat*</td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="width: 15%;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Street Address*</td> <td><input style="width: 100%; height: 20px;" type="text"/></td> <td><input style="width: 100%; height: 20px;" type="text"/></td> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Bandar*</td> <td colspan="3"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Town or City*</td> <td colspan="3"></td> </tr> <tr> <td>Poskod / Zip Kod*</td> <td><input style="width: 50%; height: 20px;" type="text"/></td> <td>Negeri*</td> <td><input style="width: 50%; height: 20px;" type="text"/></td> </tr> <tr> <td>Postcode / Zip Code*</td> <td></td> <td>State*</td> <td></td> </tr> <tr> <td>Negara*</td> <td colspan="3"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>Country*</td> <td colspan="3"></td> </tr> </table>	Alamat*	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	Street Address*	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	Bandar*	<input style="width: 100%; height: 20px;" type="text"/>			Town or City*				Poskod / Zip Kod*	<input style="width: 50%; height: 20px;" type="text"/>	Negeri*	<input style="width: 50%; height: 20px;" type="text"/>	Postcode / Zip Code*		State*		Negara*	<input style="width: 100%; height: 20px;" type="text"/>			Country*			
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5) No. Telefon* <i>Telephone No.*</i>	<table border="0" style="width: 100%;"> <tr> <td style="width: 20%;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="width: 80%;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td>(Kod Antarabangsa) <i>(International Code)</i></td> <td>(No. Telefon) <i>(Telephone No.)</i></td> </tr> </table>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	(Kod Antarabangsa) <i>(International Code)</i>	(No. Telefon) <i>(Telephone No.)</i>																												
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6) Laman Sesawang <i>Website URL</i>	<input style="width: 100%; height: 20px;" type="text"/>																																
7) Alamat Emel Perniagaan* <i>Business Email Address*</i>	<input style="width: 100%; height: 20px;" type="text"/>																																

PART B: KETERANGAN PERNIAGAAN
PART B: BUSINESS DETAILS

8) Jenis Program*
Type of Program*

Pengakuan Sukarela Pengampunan
Voluntary Disclosure Amnesty

9) Jenis Akta (Sila tanda X dalam petak berkenaan)*
Type of Act (Please Tick X in required box)*

Akta Kastam 1967 Customs Act 1967	<input type="checkbox"/>	Akta Cukai Jualan 1972 Sales Tax Act 1972	<input type="checkbox"/>	Akta Cukai Pelancongan 2017 Tourism Tax Act 2017	<input type="checkbox"/>
Akta Eksais 1976 Excise Act 1976	<input type="checkbox"/>	Akta Cukai Perkhidmatan 1975 Service Tax Act 1975	<input type="checkbox"/>	Akta Cukai Jualan 2018 Sales Tax Act 2018	<input type="checkbox"/>
Akta Levi Pelepasan 2019 Departure Levy Act 2019	<input type="checkbox"/>	Akta Cukai Barang & Perkhidmatan 2014 Goods & Services Tax Act 2014	<input type="checkbox"/>	Akta Cukai Perkhidmatan 2018 Services Tax Act 2018	<input type="checkbox"/>

10) i) Keterangan Aktiviti (Sila tanda X dalam petak berkenaan)*
Detail of Activities (Please tick X required box)*

Pengilangan Barang Manufacturing Goods	<input type="checkbox"/>	Perkhidmatan Services	<input type="checkbox"/>
Pengimportan Barang Importation of Goods	<input type="checkbox"/>	Pengeksportan Barang Exportation of Goods	<input type="checkbox"/>

ii) Sila nyatakan satu aktiviti perniagaan sahaja*
Please specify only one business activity*

11) Keterangan pengikraran (Isi yang berkaitan)
Declaration details (fill accordingly)*

i) Jumlah nilai yang diikrarkan (K1 / K2/ K9 / E7) (RM) Total declared value (K1 / K2/ K9 / E7) (RM)	<input type="text"/>	ii) Jumlah Cukai / Duti / Levi (RM) Total Tax / Duty / Levy (RM)	<input type="text"/>
iii) Jumlah penalti (RM) Total Penalty (RM)	<input type="text"/>	iv) Jumlah Surcaj (RM) Total Surcharge (RM)	<input type="text"/>

v) Keterangan (Isi yang berkaitan)*
Details (fill accordingly)*

BORANG / JENIS PENYATA FORM / RETURN TYPE	NO. PENDAFTARAN / LESEN / SIJIL REGISTRATION / LICENSE CERTIFICATE NO.	TEMPOH BERCUKAI/ NO. K1/ NO. K2/ NO. K9/ NO. E7/ BOD NO. TAXABLE PERIOD / K1 NO. / K2 NO. / K9 NO. / E7 NO. / BOD NO.	AMAUN DIIKRAR/ CUKAI / DUTI / LEVI (RM) TAX / DUTY / LEVY AMOUNT (RM)	AMAUN PENALTI / SURCAJ (RM) PENALTY / SURCHARGE AMOUNT (RM)
CUSTOMS FORM NO.1				
CUSTOMS FORM NO.2				
CUSTOMS FORM NO.9				
EXCISE 7				
DL-02				
CJP1				
SST-02				
SST-02A				
GST-04				
GST-03				
DST-02				
TTx-03				
Others (Non- Registrant)				

12) Kategori Permohonan
Application Category

Sebab permohonan:
Reason for application

(Sila rujuk kategori di Lampiran A)
(Please refer category in Lampiran A)

PART C: AKUAN PEMOHON
PART C: APPLICANT'S DECLARATION

13) (a) Saya, mengaku bahawa maklumat yang dinyatakan dalam borang ini adalah benar dan lengkap.
I, hereby declare that the information stated in this form are true and complete.

(b) Saya bersetuju apa – apa notis kepada saya melalui perkhidmatan elektronik atau kaedah elektronik .
I agree for any notice to be served to me through electronic service or electronic means.

Tarikh / Date*

(hari)
(day)

/

(bulan)
(month)

/

(tahun)
(year)

.....

Tandatangan Pemohon*
*Applicant Signature**

14) Nama Pemohon*
*Name of Applicant**

15) No. Kad Pengenalan / Pasport*
*Passport No. / Identification No.**

16) Jawatan*
*Designation**

17) No. Telefon*
*Telephone No.**

(Kod Antarabangsa)
(International Code) (No. Telefon)
(Telephone No.)

18) Alamat emel*
*Email Address**

PART D: FOR OFFICIAL USE

19) Pendaftaran diluluskan / Ditolak (Potong yang tidak berkenaan)
Registration Approved / Rejected (Strike if not applicable)

Tarikh / Date*

(hari)
(day)

/

(bulan)
(month)

/

(tahun)
(year)

.....

Tandatangan Pelulus*
*Approval Signature**