

**FREQUENTLY ASKED QUESTIONS VA PROGRAMME
VOLUNTARY DISCLOSURE PROGRAMME**

NO	QUESTION	ANSWER
VOLUNTARY DISCLOSURE PROGRAMME POLICY		
1.	What is meant by the Voluntary Disclosure Programme?	This Voluntary Disclosure Programme is one of the government's efforts in carrying out tax reform to encourage taxpayers to come forward voluntarily and report the actual tax to increase revenue collection for national development.
2.	What are the benefits of Voluntary Disclosure Programme for me?	The benefits of joining Voluntary Disclosure Programme are: <ul style="list-style-type: none"> • Penalty and tax remission incentives will be given on a blanket approval without the need to submit an application • Audits will not be conducted for the activity and period involved • Information related to the disclosure will be kept confidential • A minimum compound is imposed for each voluntary disclosure under the same Act
3.	Is this Voluntary Disclosure Programme offered annually? If yes, will the same penalty and tax remissions be offered?	No. This Voluntary Disclosure Programme is only offered once in the specified period, which is from 01 January 2022 to 30 September 2022.
4.	Under this Voluntary Disclosure Programme, what are the tax/duty/levy/penalty liabilities that are eligible to participate in this program?	Under this Voluntary Disclosure Programme, eligibility to participate in the program is for tax/duty/levy/penalty liable on or before 31 October 2021. This means that any tax/duty/levy/penalty/surcharge liability after this date is not eligible to join the programme.
5.	Does remission of penalty means penalty that has been paid will be refunded?	The penalty paid before the Programme will not be refunded.
6.	I have received a Bill of Demand (BOD) in 2019. Am I eligible under this Voluntary Disclosure Programme?	No. This Voluntary Disclosure Programme is only open to voluntary disclosure on tax/duty/levy that have not been or under declared and have not been issued a BOD.

NO	QUESTION	ANSWER
		However, any BOD issued on or before 31 August 2022 for the liability period on or before 31 October 2021 is eligible under the Amnesty Programme.
7.	Who is eligible to participate in this Voluntary Disclosure Programme and what are the procedures involved to apply?	Company/individual who have tax/duty/levy/penalty liability under RMCD legislation. For more information, please refer to the VA Programme Guidelines on incentive procedures and eligibility.
8.	Is there a difference between this Voluntary Disclosure Programme and the previous Voluntary Disclosure?	This Voluntary Disclosure Programme offers duty/tax/levy/penalty incentives on a blanket approval without having to submit an application for remission.
9.	Am I eligible to join Voluntary Disclosure Programme if RMCD has over demanded from me?	Voluntary Disclosure Programme only involves under declaration of duty/ tax/ levy. Over payment of duty/ tax/ levy must follow the normal procedure of RMCD.
10.	Can I make a voluntary disclosure for a partnership?	Any partner may make a voluntary disclosure on behalf of the partnership provided it is agreed by all other partners.
11.	Can I represent other individuals/ companies to fill in this Voluntary Disclosure Programme form?	Yes, with the written permission of the individual/ company represented.
12.	Will I be audited if I have joined Voluntary Disclosure Programme?	The activities and periods that have been disclosed under this programme will not be audited in the future unless there is strong evidence to show that the disclosures were made with elements of fraud. In addition, those who participate in this programme will not be audited within one year from the date the programme ends.
APPLICATION PROCEDURE		
13.	Does RMCD provide a special form for me to make a voluntary disclosure?	Yes. Applications must be submitted online using Form VA-01. For more information, please refer to the Voluntary Disclosure Programme registration guide and procedure.
14.	Does the company have to wait for the letter of confirmation before making	The company can only make payment after obtaining the letter of confirmation for participation (VA-02). For more information, please refer to the Voluntary

NO	QUESTION	ANSWER
	payment or can it start making partial payment starting 1.1.2022?	Disclosure Programme registration guide and procedure.
15.	Can I make a voluntary disclosure through the Supplementary Form?	Yes, but before the disclosure is made, you must register for Voluntary Disclosure Programme using form VA-01 and received VA-02 if you are a company registered under SST. For more information, please refer to the Voluntary Disclosure Programme registration procedure and method.
16.	I have not submitted returns prior to 2021 but will make a voluntary disclosure. Do I need to submit the returns?	Yes. The returns must be submitted online after the Voluntary Disclosure Programme registration is made.
17.	In the case of a non registrant, do we need to register for SST first and then submit the VA application or can we submit the VA application directly?	The company/individual that is liable to be registered need to register for SST first then submit the VA application. If you are not liable to be registered, you can proceed to submit the VA application.
18.	Do supporting documents need to be submitted along with a voluntary disclosure?	No supporting document is needed when submitting the application unless requested by RMCD officers. The company only needs to choose the act involved, the amount liable and category of application.
19.	Can I make a voluntary disclosure even if I am not sure whether I am liable to charge tax or otherwise?	Companies/ individuals can seek advice from RMCD officers in their respective states to determine whether they are liable to charge tax or otherwise. If liable to charge tax, companies/ individuals can apply for registration and join Voluntary Disclosure Programme.
20.	Is the application to participate in the Voluntary Disclosure Programme according to each taxable period or together in a single Form?	Application for all errors or non-compliance under the same Act can be submitted in a single form.
PAYMENT METHOD		
21.	How do I make payments under Voluntary Disclosure Programme?	Payment is made online or manually using a bank draft at the nearest RMCD counter.

NO	QUESTION	ANSWER						
22.	When is the tax payment for voluntary disclosure due?	<p>Payments for taxes that have been declared in this Voluntary Disclosure Programme are due as follows:</p> <table border="1" data-bbox="879 383 1422 658"> <thead> <tr> <th data-bbox="879 383 1230 539">Voluntary Disclosure Period</th> <th data-bbox="1230 383 1422 539">Payment On or Before</th> </tr> </thead> <tbody> <tr> <td data-bbox="879 539 1230 595">01/01/2022 – 30/06/2022</td> <td data-bbox="1230 539 1422 595">30/06/2022</td> </tr> <tr> <td data-bbox="879 595 1230 658">01/07/2022 – 30/09/2022</td> <td data-bbox="1230 595 1422 658">30/09/2022</td> </tr> </tbody> </table>	Voluntary Disclosure Period	Payment On or Before	01/01/2022 – 30/06/2022	30/06/2022	01/07/2022 – 30/09/2022	30/09/2022
Voluntary Disclosure Period	Payment On or Before							
01/01/2022 – 30/06/2022	30/06/2022							
01/07/2022 – 30/09/2022	30/09/2022							
23.	I am unable to make the payments required under this programme all at once. Can I make a partial payment of the full amount?	Partial payment is permitted provided the full amount is made within the programme to enjoy the incentives offered.						
24.	I have applied to join Voluntary Disclosure Programme. However, I did not make any payment until the end of the Voluntary Disclosure Programme duration. What action will be taken against me?	If no payment or only partial payment is received, the applicant is not eligible to enjoy the incentive and be subject to the current provisions of the law.						
25.	If I have made a partial payment but failed to pay the full amount at the end of the programme, will I be subject to any action?	You have to pay the duty/ levy/ penalty involved and be subject to the current provisions of the law.						
26.	How is the determination of compound value? Is the compound charged for each taxable period or only once for each manufacturer/ registered person who makes the application?	<p>The proposed compound values are as follows:</p> <p>a) RM1,000.00 for each voluntary disclosure amounting to RM100,000.00 and above; or</p> <p>b) RM500.00 for each voluntary disclosure amounting to less than RM100,000.00.</p>						
SALES TAX								
27.	If I have registered as a registered manufacturer (RM) on 1.1.2020, am I eligible to participate in this Voluntary Disclosure Programme?	Yes. You are eligible to participate.						
28.	I am a manufacturer of taxable goods but did not realize that I was already liable to be registered under the sales tax legislation. Can I register during the	You must first be registered under the Sales Tax Act 2018. Once registered, you						

NO	QUESTION	ANSWER
	programme period and enjoy the incentives offered by Voluntary Disclosure Programme?	are eligible to declare the tax liability under Voluntary Disclosure Programme.
29.	My company is in the business of selling imported goods but the company has mistakenly used the exemption details in Schedule A, Sales Tax (Persons Exempted From Payment of Tax) Order 2018 and the exemption conditions are also not met. Am I eligible to join this programme?	Yes, you are eligible to make a disclosure under Voluntary Disclosure Programme provided the non-compliance with the tax exemption conditions happened on or before 31 October 2021.
LICENSED WAREHOUSE/ LICENSED MANUFACTURING WAREHOUSE/ DUTY FREE SHOP		
30.	I have stored the goods / vehicles in the Licensed Warehouse beyond the permitted period and have not yet been issued a BOD. Can I make a voluntary disclosure and be eligible for the tax remission offered?	Yes, you can make a voluntary disclosure and are eligible for the remission offered under this Voluntary Disclosure Programme.
31.	I have stored the goods / vehicles in the Licensed Warehouse beyond the permitted period and have been issued a BOD. Can I make a voluntary disclosure and be eligible for the tax remission offered?	No. This Voluntary Disclosure Programme is open to voluntary disclosures on taxes that have not been or under declared and have not been issued a BOD. However, any person who has received a BOD issued before 31 October 2021 is eligible under the Amnesty Programme.
32.	I have underpaid for a vehicle assessed when removed from a Licensed Warehouse. Can I make a voluntary disclosure and be eligible for the tax remission offered?	Yes, you can make a voluntary disclosure and are eligible for the remission offered under this Voluntary Disclosure Programme.
33.	Duty Free Shops have sold goods in excess of the permitted quota to passengers departing from Malaysia. Is it eligible under this Voluntary Disclosure Programme?	Yes, the Duty Free Shops can make a voluntary disclosure and be eligible for the remission offered under this Voluntary Disclosure Programme.
34.	During the physical inspection performed by the company, there were items missing in the Licensed Warehouse / Duty Free Shop. Are the	No. SVDP is offered for goods / vehicles stored in Licensed Warehouse that arrived on or before 31 October 2021.

NO	QUESTION	ANSWER
	lost items eligible under this Voluntary Disclosure Programme?	
35.	If a Licensed Manufacturing Warehouse (LMW) makes sales in excess of the quota, is it eligible to make a voluntary disclosure?	Voluntary disclosure is only allowed if the 12 month quota calculation period has been met.
36.	What incentives can be enjoyed if the LMW company makes a voluntary disclosure of sales exceeding the sales quota?	Minimum compound will be imposed.
37.	Is Voluntary Disclosure Programme limited to certain offences under LMW licensing?	Companies can make a voluntary disclosure for any offence under the LMW licensing but minimum compound will be imposed.
38.	I have registered as a Customs Agent under Section 90 of the Customs Act 1967 as a Forwarding Agent and also a registered person under Group I, First Schedule, Service Tax Regulations 2018. However I have under declared service tax for the previous period. If I wish to make a voluntary disclosure, will I be subject to action on the under declaration of service tax?	RMCD will impose a compound with a minimum rate and provide remission of penalties on taxes that are under declared in Voluntary Disclosure Programme.
EXCISE CONTROL		
39.	If my company manufactures excise duty goods without a license, what action will be taken by RMCD?	The activity of manufacturing excise duty goods must be licensed under Section 20, Excise Act 1976. Therefore, RMCD will take legal action against your company for violating the provisions under the Excise Act 1976 which is to manufacture excise duty goods without a license.
40.	If my company has violated the provisions of the Excise Act 1976 and join this Voluntary Disclosure Programme, what incentives will I get?	Under Voluntary Disclosure Programme, RMCD offers exemption from legal action to your company for the offence. However, manufacturers in the cigarette, tobacco products and liquor industry are not eligible to apply for a license under Voluntary Disclosure Programme because the excise licence is no longer issued by the government.
41.	My company has been manufacturing excise duty goods without a license for	Yes. Your company will have to pay the excise duty that should have been paid

NO	QUESTION	ANSWER
	3 years. If I join Voluntary Disclosure Programme, do I still have to pay the excise duty that should have been paid when I operate without a license?	from the date of carrying out the activity of manufacturing excise duty goods and be subject to legal action for the offence. However, RMCD offers exemption from legal action to your company for such offence if you join this Voluntary Disclosure Programme.
42.	My company has been licensed under Section 20, Excise Act 1976 and has underpaid excise duty due to an error in declaring the tariff code of goods in Excise form No. 7. What is RMCD's action against me and are there any incentives that I will get if my company joins Voluntary Disclosure Programme?	RMCD will collect the underpaid duty from your company and take legal action for the offence. However, under Voluntary Disclosure Programme, RMCD offers exemption from legal action for such offences.
43.	How is the payment of excise duty offered by RMCD under Voluntary Disclosure Programme?	Excise duty under Voluntary Disclosure Programme can be paid in one lump sum or in partial payments.
DEPARTURE LEVY		
44.	Are the airline operators that failed to register under Section 13, Departure Levy Act 2019 and did not impose departure levy on passengers eligible to participate in this Voluntary Disclosure Programme?	The airline operator is eligible to participate in this Voluntary Disclosure Programme. However, the company must register as a registered person under the Departure Levy Act 2019. Registration can be made online through the MyDLv portal. (https://mydlv.customs.gov.my)
45.	Are the airline operators that failed to register under Section 13, Departure Levy Act 2019 but have collected departure levy from passengers and did not account to RMCD eligible to participate in this programme?	The airline operator is eligible to participate in this Voluntary Disclosure Programme. However, the company must register as a registered person under the Departure Levy Act 2019. Registration can be made online through the MyDLv portal. (https://mydlv.customs.gov.my)
46.	Does the company still need to submit the DL-02 return for the voluntary disclosure period if it has not submitted the DL-02 return?	Yes, the DL-02 return needs to be submitted online through the MyDLv system for the period of voluntary disclosure in Voluntary Disclosure Programme if the company has not yet submitted the DL-02 return.
47.	As a Registered Person under the Departure Levy Act 2019, does the company still have to pay the penalty for late submission of the departure levy to RMCD if it joins Voluntary Disclosure	Through this Voluntary Disclosure Programme, penalty remission will be given on a blanket approval as follows without having to submit an application:

NO	QUESTION	ANSWER
	Programme or does it need to submit a separate remission application?	Phase 1 - 100% Phase 2 - 50%
48.	Will a remission on the departure levy be given if participating in Voluntary Disclosure Programme and if so, is it necessary to submit any application?	Levy remission will be considered in situations where the company is late in registering and does not collect the levy from passengers.
49.	As an airline operator registered under the Departure Levy Act 2019 who has joined Voluntary Disclosure Programme, will RMCD conduct audit in the future for the period of the voluntary disclosure that has been made?	RMCD will not conduct audit in the future for the period of the voluntary disclosure made by the company.
50.	The Company has submitted all DL-02 returns within the stipulated period. However, the company did not account the departure levy due to RMCD. The MyDLv system has generated a BOD on the departure levy due. Is the company still eligible to participate in this Voluntary Disclosure Programme?	This Voluntary Disclosure Programme is open to voluntary disclosure of departure levy that are not or under declared to RMCD and have not been issued a BOD. However, any registered person who has received a BOD issued before 31 October 2021 is eligible to participate in the Amnesty Programme.
51.	Will the company be offered a compound for failing to submit the DL-02 return within the stipulated period and then submit the DL-02 return during the Voluntary Disclosure Programme?	The company will be offered a minimum compound to be set.
EXEMPTION FACILITIES		
52.	The quantity of raw material approved by MIDA is 10,000 kg but my company has imported 12,000 kg of the raw material. What are the incentives if my company join this Voluntary Disclosure Programme?	The company only has to pay the duty/tax on the difference in the quantity of raw materials and a minimum compound will be imposed.
53.	My company did not send the raw material/ finished goods statement as stipulated in the exemption conditions. Is my company eligible to participate in this Voluntary Disclosure Programme?	No. The offence of not sending the statement of raw materials/ finished goods is not included in this Voluntary Disclosure Programme.

NO	QUESTION	ANSWER
54.	Company A has surplus raw materials that are not used in manufacturing and has sold the raw materials without the approval of RMCD. Is company A eligible to participate in this Voluntary Disclosure Programme?	Yes. Company A can join this Voluntary Disclosure Programme by paying duty/tax on the balance of the raw materials.
55.	I have imported dutiable goods and raw materials into Malaysia using the preferential tariff treatment facility under a free trade agreement. Recently I found out that the goods that have been imported do not qualify to be categorized as originating from the country of origin. The goods fail to comply with the criteria of place of origin as “original goods” or violate the rules of place of origin (Rules of Origin). I should pay import duty at the rate set by the Customs Duty Order 2017. Am I eligible to join Voluntary Disclosure Programme if I disclose the situation to RMCD?	Yes, the company is eligible to join Voluntary Disclosure Programme.
AUDIT CASES		
56.	Can I join Voluntary Disclosure Programme while I am being audited?	Yes.
57.	Will I be audited after making a voluntary disclosure in Voluntary Disclosure Programme?	RMCD will receive the voluntary disclosure made during the Voluntary Disclosure Programme in good faith. Activities and periods that have been disclosed and paid in full in the Voluntary Disclosure Programme will not be audited.
58.	I have received a Letter of Request to Submit Documents/ Records for Auditing Purposes from RMCD and I would like to make a voluntary disclosure. Will RMCD continue to audit my business?	The audit will not proceed. Auditee must submit a Participation Consent Form and VA-01 to participate in the program. Activities and periods that have been disclosed and paid in full in the Voluntary Disclosure Programme will not be audited.
59.	If I have received a letter of Request to Submit Documents / Records for Auditing Purposes and submitted the documents to the audit officer, am I	Yes. Auditee must submit a Participation Consent Form and VA-01 to participate in the program.

NO	QUESTION	ANSWER
	eligible to participate in this Voluntary Disclosure Programme?	
60.	If I have been visited by the Audit Team but have not submitted the documents to the audit officer, am I eligible to participate in this Voluntary Disclosure Programme?	Yes. Auditee must submit a Participation Consent Form and VA-01 to participate in the program.
61.	If I am being audited and have not received a Notice of Assessment or a Letter of Notification of Audit Results, am I eligible to participate in Voluntary Disclosure Programme?	Yes. Auditee must submit a Participation Consent Form and VA-01 to participate in the program.
62.	If I have received a Notice of Assessment or a Letter of Notification of Audit Results, am I eligible to participate in Voluntary Disclosure Programme?	Not eligible to participate in the Voluntary Disclosure Programme. Companies that have received a Notice of Assessment or Letter of Notification of Audit Results on or before 31 December 2021 and have received a BOD on or before 31 August 2022 are eligible to participate in the Amnesty Programme.
63.	I have made a voluntary disclosure to RMCD. If RMCD receives information from third parties or complaints, will audit action be taken?	RMCD will receive voluntary disclosure made during the Voluntary Disclosure Programme in good faith. Further reviews will not be made on the disclosure and no audit action will be taken on the taxable period for which a voluntary disclosure has been made unless there is strong evidence of fraud from the information received.
CONTACT US		
64.	Who can I contact if I have questions related to Voluntary Disclosure Programme?	Taxpayers can contact: i) The nearest RMCD office; ii) Customs Call Center: 1-300-88-8500; or iii) e-mail: ccc@customs.gov.my

AMNESTY PROGRAMME

NO	QUESTION	ANSWER
1.	Who is eligible to participate in the amnesty programme?	Any company that has been issued a BOD on or before 31 August 2022 for the liability period on or before 31 October 2021 is eligible under the Special Amnesty Program.
2.	If the BOD is in court or on enforcement investigation (fraud case), am I eligible to participate in the amnesty programme?	Companies in enforcement investigations for fraud or companies that have obtained a judgment decision are not eligible to participate in the programme.
3.	If I participate in the Amnesty Programme will legal action be stopped?	Enforcement actions will be stopped once all BODs are fully paid.
4.	What are the requirements to participate in this Amnesty Programme?	Please refer to the VA Guide regarding the conditions to participate in this programme.
5.	How do I check if I am eligible to participate in this Amnesty Programme?	Please refer to the VA Guide for procedures and incentives eligibility.
6.	What is the difference between Voluntary Disclosure Programme and the Amnesty Programme?	The Voluntary Disclosure Programme is for cases that have not been issued a BOD while the Amnesty Programme is for cases of BOD that have been issued.
7.	Am I automatically eligible for remission under the Amnesty Programme immediately after I participate in the programme?	Please refer to the VA Guide regarding the conditions to participate in this programme.
8.	I only have outstanding penalty. Do the incentives under this Amnesty Programme apply to me?	<p>Yes. You are eligible for penalty remission on a blanket approval at the following rates:</p> <p>Phase 1 - 90% provided 10% payment is made</p> <p>Phase 2 - 80% provided 20% payment is made</p>
9.	I only have outstanding tax. Do the incentives under this Amnesty Programme apply to me?	<p>Yes. You are eligible for tax remission on a blanket approval at the following rates:</p> <p>Phase 1 - 10% provided 90% payment is made</p> <p>Phase 2 - 5% provided 95% payment is made</p>

NO	QUESTION	ANSWER
10.	I only have outstanding surcharge. Do the incentives under this Amnesty Programme apply to me?	Yes. You are eligible for surcharge remission on a blanket approval at the following rates: Phase 1 - 90% provided 10% payment is made Phase 2 - 80% provided 20% payment is made
11.	For phase 1, companies with outstanding penalty are eligible for 90% remission. When does the company have to pay the remaining 10% of the penalty?	Payment must be made within the duration of the programme.
12.	Do I have to pay the entire arrears before I am allowed to participate in this amnesty programme?	You will need to make payment as per the conditions set during the programme period to enjoy the incentives offered.
13.	Am I eligible to participate in this amnesty programme if I have paid the entire arrears?	No. Only companies that still have arrears are eligible to participate in the programme.
14.	I have a BOD issued after the budget announcement date. Am I eligible to participate in this programme?	Yes if the BOD is issued for tax/ duty/ levy liable on or before 31 October 2021.
15.	I have outstanding tax and penalties. Do I have to make any payments for the purpose of participating in this amnesty programme?	To enjoy the 100% penalty incentive, you need to make the entire payment of outstanding tax in phase 1 of the programme. To enjoy the 50% penalty incentive, you have to make the entire payment of outstanding tax and 50% penalty in phase 2 of the programme.
16.	I have made over payments under this amnesty programme. Am I eligible for a refund for the overpayment?	Yes, eligible according to the normal procedures of RMCD.
17.	I am unable to make the required payments under this programme all at once. Can I make partial payments?	Partial payments are allowed and shall be paid in full during the programme duration to enjoy the incentives offered.
18.	I am unable to make the required payment all at once. I made part of the payment in Phase 1 and the other part in Phase 2. Am I still eligible for remission under Phase 1?	No. If the payment is paid in full in Phase 2, then you are eligible for the incentive under Phase 2.
19.	If I sign up for the programme during phase 1, but made payments in phase 2,	Phase 2.

NO	QUESTION	ANSWER
	am I eligible for incentives in phase 1 or phase 2?	
20.	If I pay my entire arrears during the programme duration, am I eligible for a refund for payments eligible for remission?	Yes, eligible according to the normal procedures of RMCD and provided you have submitted an application to participate in the programme.
21.	I have outstanding GST. Am I eligible to participate in this programme?	Yes.
22.	I have previous sales tax and service tax arrears. Am I eligible to participate in this programme?	Yes.
23.	I am challenging the BOD in the tribunal. Am I eligible to participate in this programme?	Yes provided the company needs to withdraw the claim at the Tribunal before participating in the programme.
24.	My company has been sued by RMCD for court action. Am I eligible to participate in this programme?	Eligible as long as a judgment has not been obtained.
25.	I didn't know much about this amnesty programme and had missed out on participating in the programme. Can I appeal?	No.
26.	For outstanding GST, do I need to apply for remission through the TAP system if I have already registered for this programme?	No.
27.	I have a BOD of various types of taxes and penalties. How do I get incentives under this programme for all my BODs?	Make an application to participate in the programme and make payment according to the incentive conditions for each BOD
28.	I have a BOD of various types of taxes and penalties. Do I need to fill out only one form or by BOD type?	Application can be made in one form for a BOD issued under the same Act.
29.	Can I represent other individuals/ companies to fill out this amnesty programme participation form?	Yes, provided permission is granted by the individual/ company represented.
30.	I have paid the entire arrears during Phase 1, yet only enrolled under the programme during phase 2. Am I eligible to participate in the programme?	No because to participate in this programme an application needs to be made in advance.

NO	QUESTION	ANSWER
31.	For cases where the remission decision has already been granted, can the company participate in this programme?	No.
32.	For cases where the remission decision has already been rejected, can the company participate in this programme?	Yes.