

2016

18

STOPPAGE ORDER



www.hasil.gov.my

LEMBAGA HASIL DALAM NEGERI MALAYSIA

LHDNM/R18/16

INTRODUCTION

- Stoppage order are imposed on individuals or company directors who fail to settle the balance of income tax, real property gains tax and corporate tax
- The Director General of Inland Revenue may issue a certificate of stoppage order to prevent a person from leaving the country

CERTIFICATE

- The stoppage order certificate is sent to the last known address of taxpayer through registered mail

TAXPAYER'S RESPONSIBILITY

- Individuals or company directors must pay the tax payable in full based on the certificate issued

REVOCAION OF STOPPAGE ORDER CERTIFICATE

REVOCAION

- The amount stated in the certificate has been paid in full

TEMPORARY RELEASE

- If a taxpayer fails to pay in full, he can still apply for temporary travelling release:
 - Taxpayer or representative present himself to the LHDNM branch that handles the taxpayer's file **at least 7 days before travelling abroad**
 - Submitting an application letter that informing the destination information, the purpose and duration of visit
 - Make payment of at least 50% of outstanding tax amount and make installment arrangement for the remaining balance
- Temporary release letter will be issued to taxpayers stating the period taxpayer is allowed to travel overseas



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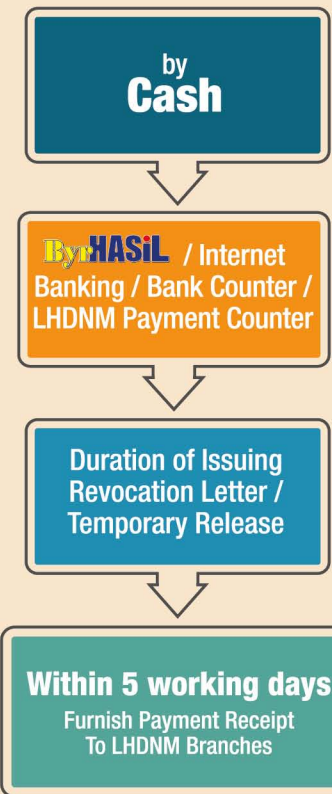


1-800-88-5436 (LHDN)

Disclaimer

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PAYMENT METHODS



REMINDER

To avoid any inconvenience, please update and make full settlement of any outstanding amount of income tax, real property gains tax or company tax before planning to go abroad

To check whether the stoppage order has been invoked please visit the website of Immigration Department Of Malaysia www.imi.gov.my

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