

2015

19

TRAVEL RESTRICTIONS

INTRODUCTION

- Travel restrictions are imposed on individuals or company directors who fail to settle the balance of income tax, real property gains tax and corporate tax
- Travel restrictions are enforced under section 104 Income Tax Act 1967 / Section 22 Real Property Gains Tax Act 1976

CERTIFICATE

- The travel restrictions 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

APPLICATION FOR TRAVEL RESTRICTIONS CANCELLATION

■ CANCELLATION

- Full payment has been made as the amount stated in the travel restrictions certificate

■ TEMPORARY EXEMPTION

- If a taxpayer fails to pay in full, he can still apply for temporary travelling exemption :
 - 1 - The taxpayer or his representative must present himself to LHDNM branch that handles the taxpayer's file **at least 7 days before travelling abroad**
 - 2 - Submit an application letter informing the destination, the purpose and duration of the visit abroad
 - 3 - Make payment of at least 50% of the outstanding tax amount and make installment arrangement for the remaining balance

- Temporary exemption letter will be issued to taxpayers stating the exemption period allowed

TRAVEL RESTRICTIONS

PAYMENT METHODS

CASH

INTERNET BANKING /
BANK COUNTER /
LHDNM PAYMENT COUNTER

DURATION OF ISSUING
CANCELLATION LETTER /
TEMPORARY EXEMPTION

IMMEDIATELY

FURNISH PAYMENT RECEIPT
TO LHDNM BRANCHES

TO CHECK OVERSEAS TRAVELLING RESTRICTIONS
PLEASE VISIT THE IMMIGRATION DEPARTMENT OF MALAYSIA
WEBSITE

www.imi.gov.my

FRIENDLY REMINDER

To avoid travel restrictions, 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



www.hasil.gov.my

LEMBAGA HASIL DALAM NEGERI MALAYSIA

LHDNM/R19/15



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