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# **Income Tax Non Compliance In Malaysia**

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Hasil

about tax non-compliance honestly due to tax non-compliance is both personally sensitive and potentially incriminating. Addition to this, Allingham and Sandmo (1972), the pioneer researchers in literatures of income tax evasion (non-compliance), described tax non-compliance takes in many forms, and one can

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**TAX NON-COMPLIANCE OF HIGH INCOME INDIVIDUALS IN MALAYSIA: EVIDENCE FROM RESOLVED AUDITED CASES ABSTRACT** Globally, highincome individuals (HIIs) pose significant challenges to tax administration system. Tax compliance behavior of HIIs has somewhat impacted the integrity of the tax ...

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little is known about the corporate tax noncompliance in Malaysia, especially among the SMEs. With regard to SMEs, Abdul Jabbar (2009) listed four major income tax difficulties for SMEs in Malaysia, which are record keeping and documentation, tax complexity, business legal form and tax compliance costs.

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... that meeting were unanimous in noting concerns about non-compliance with tax laws in an international context, in particular in relation to the spread of aggressive tax planning marketed by some tax intermediaries ...

**LAWS OF MALAYSIA Act 53 INCOME TAX ACT 1967**

**ARRANGEMENT OF SECTIONS PART I PRELIMINARY**

**Section 1. Short title and commencement 2. Interpretation PART II**

**IMPOSITION AND GENERAL CHARACTERISTICS OF THE**

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TAX 3. Charge of income tax 3 A. (Deleted) 3 B. Non-chargeability to tax in respect of offshore business activity 3 C. (Deleted) 4.

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