



# INLAND REVENUE BOARD OF MALAYSIA (IRBM)

## CASE PRESENTATION

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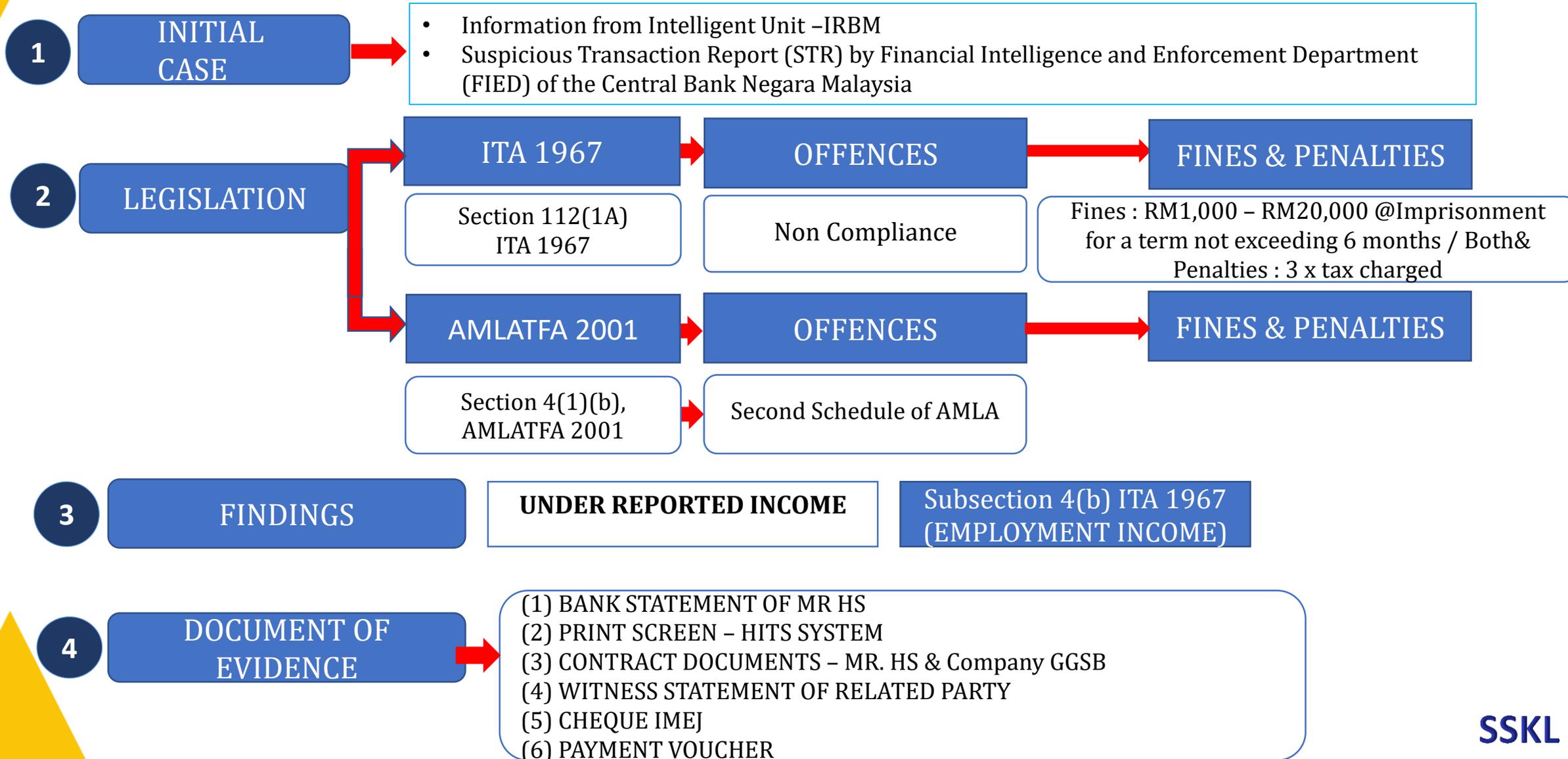


# AGENDA

## NO CONTENT OF PRESENTATION

- 1 CASE OVERVIEW
- 2 MODUS OPERANDI
- 3 INVESTIGATION STEPS
- 4 INVESTIGATION FINDINGS
- 5 OUTCOME OF THE CASE / RESULT
- 6 PROBLEM/CHALLENGES
- 7 CONCLUSION

# (1) CASE OVERVIEW



# TARGET PROFILE “Mr HS”

MALAYSIAN TAX  
RESIDENT

EXECUTIVE DIRECTOR

HIGH NET WORTH

“GET-RICH-QUICK”  
SCHEME



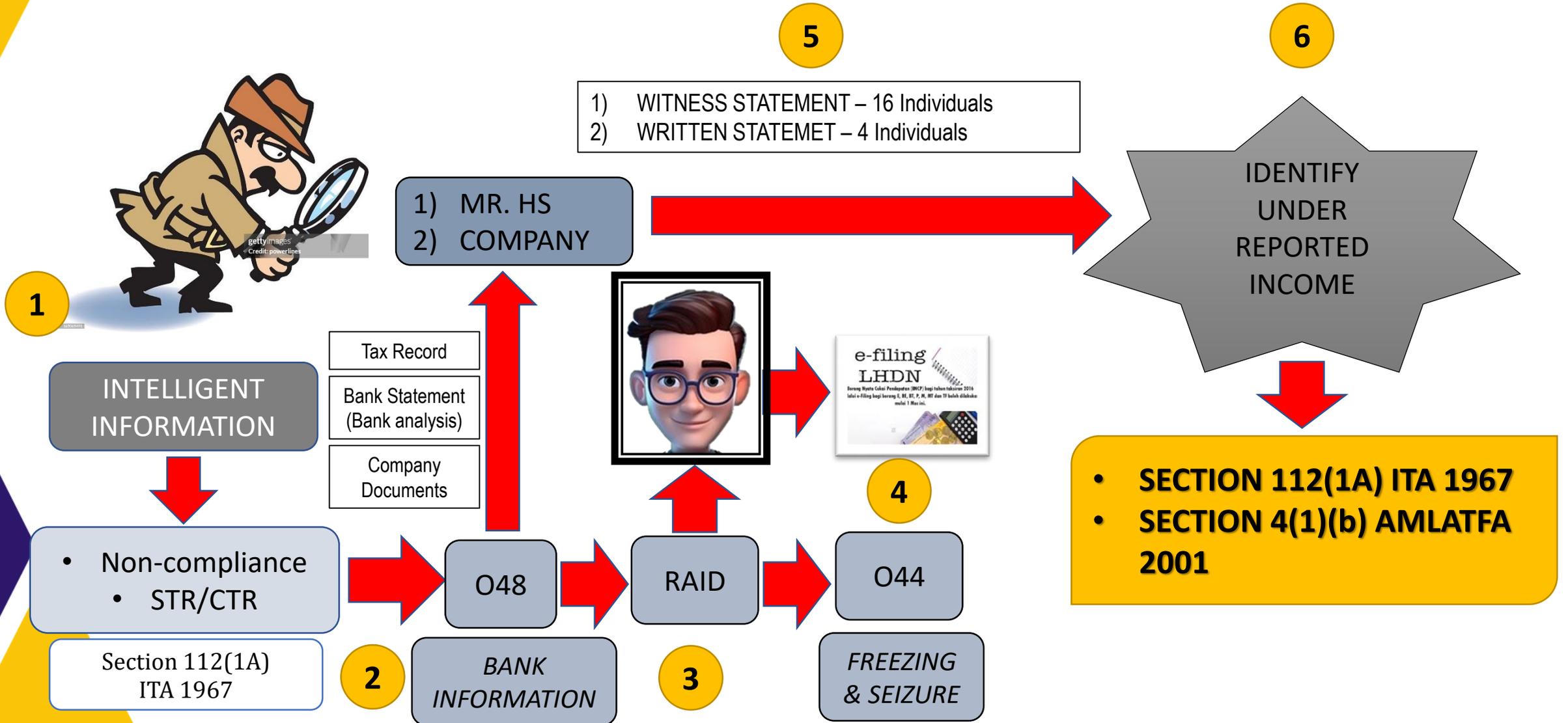
FAKE - medical practitioner

FAKE - 'Datuk Seri' title

LAVISH LIFESTYLE

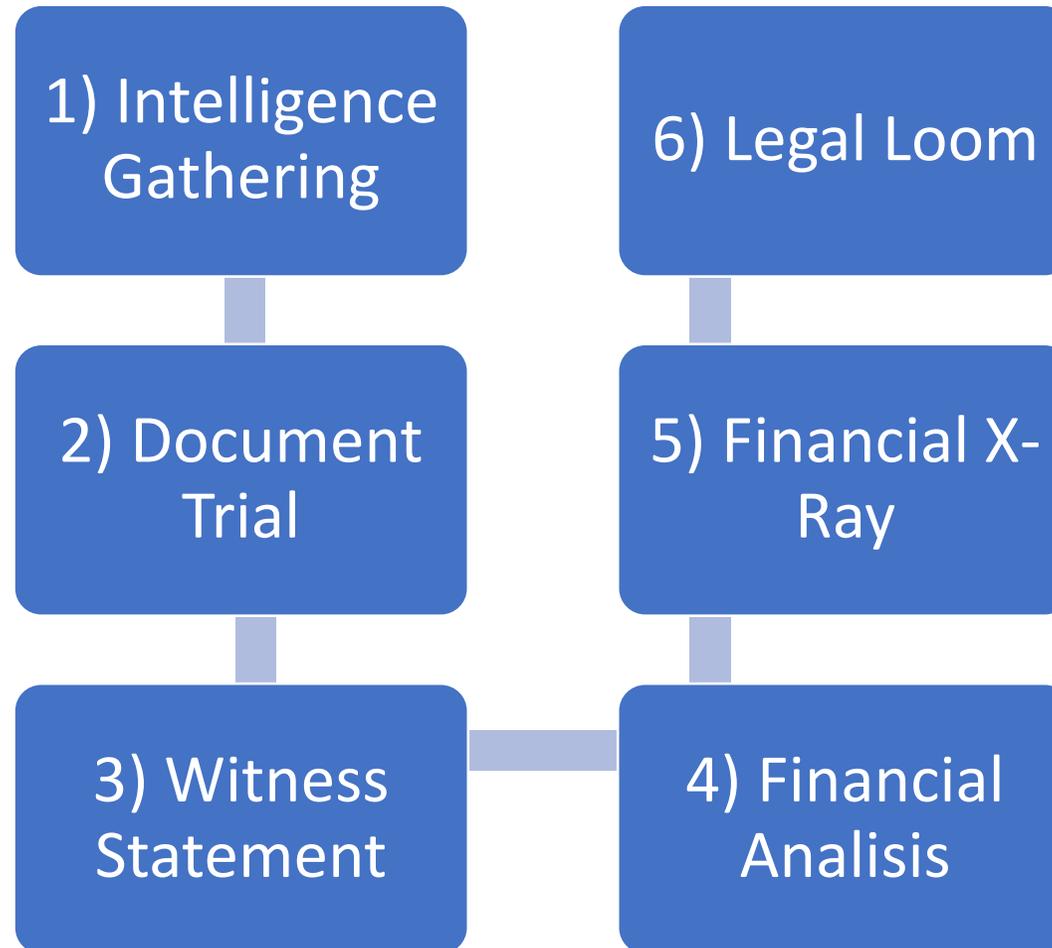
HIGH VOLUME OF STR/CTR

# [2] MODUS OPERANDI METHOD OF OPERATION



## [3] INVESTIGATION STEPS

Investigative actions carried out to obtain proof of offenses committed by Mr. HS.





# [4] INVESTIGATION FINDINGS

Tax Amount Owned

1

Failure to report Income (Tax Evasion)

Directors Fees was paid in periodically



| Year of Assessment | DIRECTORS FEE (RM)  |
|--------------------|---------------------|
| 2020               | 3,068,000.00        |
| 2021               | 150,000.00          |
| <b>JUMLAH</b>      | <b>3,218,000.00</b> |

2

MR. HS - EC / CEO / COO / MD

- ✓ Letter Offer for Directors Employment
- ✓ Offered received by Mr. HS – signed
- ✓ WITNESS STATEMENT

Letter of Award

1. Service to be performed by Mr, HS
2. Contract period : 1 year

- ✓ 7 payment– PV & BS
- ✓ 5 trans withdrawal OTC by Mr. HS – Cheque Image
- ✓ WITNESS STATEMENT

## INVESTIGATION FINDINGS

6

Supporting Documents

5

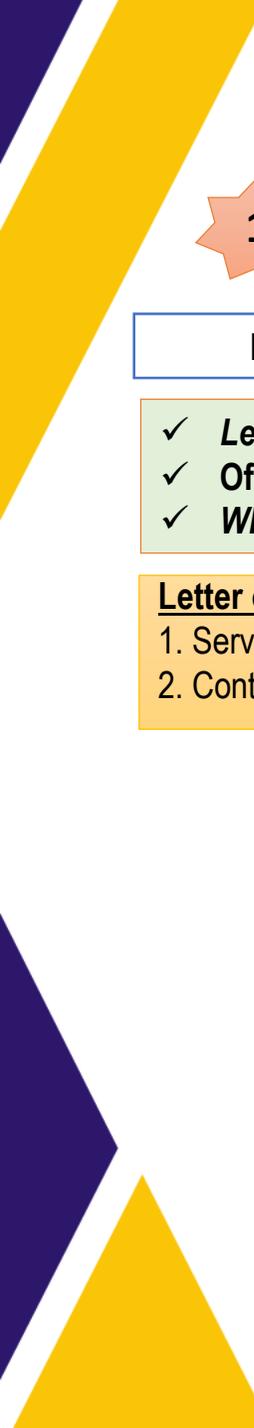
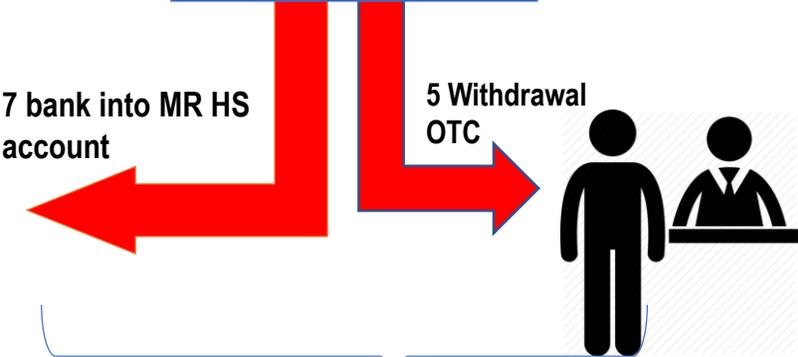
STR

4

Misuse of share holders fund

3

Lavish Spending Patterns





## [5] OUT COME OF THE CASE/ RESULT

### CHARGE/ACCUSATION

#### (1) PREDICATE OFFENCE

#### – Subsection 112(A) Income Tax Act 1967

| YEAR OF ASSESSMENT | 2020 & 2021  |
|--------------------|--|
| Subsection         | 112(1A) ITA 1967   |
| Offence            | Non-submission   |
| Fine               | RM1,000 – RM20,000 @ Imprisonment for a term not exceeding 6 months / Both |
| Penalty            | 3 x tax charged  |

## CHARGE/ACCUSATION

### (2) AMLA OFFENCE – Subsection 4(1)(b) AMLATFA 2001

| YEAR OF ASSESSMENT | 2020 & 2021   |
|--------------------|---|
| Subsection         | Subsection 4(1)(b) AMLATFA 2001<br>Any person who - acquires, receives, possesses, disguises, transfers, converts, exchanges, carries, disposes of or uses proceeds of an unlawful activity or instrumentalities of an offence;   |
| Offence            | Schedule two of AMLA  |
| Fine & Penalty     | imprisonment for a term not exceeding fifteen (15) years and shall also be liable to a fine of not less than five (5) times the sum or value of the proceeds of an unlawful activity or instrumentalities of an offence at the time the offence was committed or five million ringgit (RM5,000,000), whichever is the higher. |



## **CHARGE/ACCUSATION**

**(3) AMLA OFFENCE – ASSET SEIZURE**

**(4) SHAREHOLDERS LEGAL ACTIONS**

# [6] PROBLEM / CHALLENGES



# [7] CONCLUSION





**THANK YOU**

