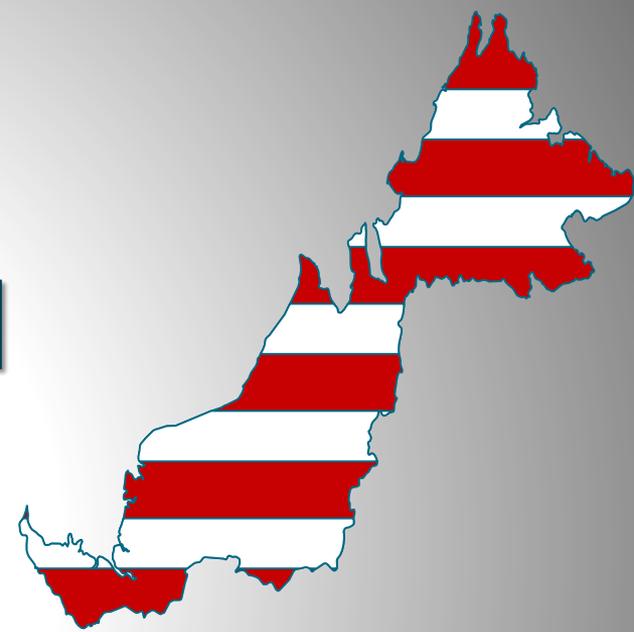




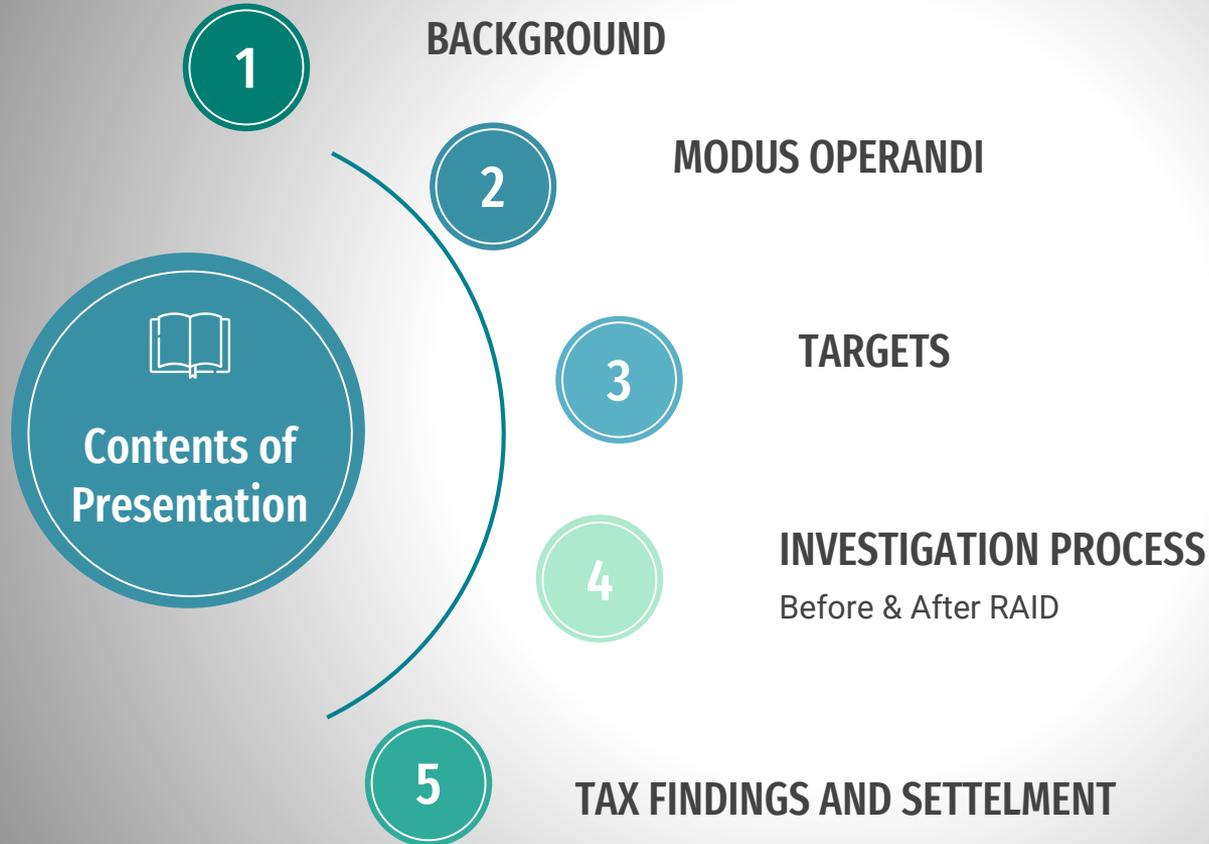
# CASE STUDY PRESENTATION

By : PARVATHI SUBRAMANIAM

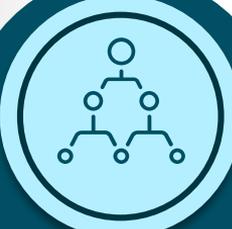


**FROM : INLAND REVENUE BORAD OF MALAYSIA**

# AGENDA



# 1.0 BACKGROUND OF CASE STUDY



M Group  
Multi Level  
Marketing



Location  
Northern Region  
of Malaysia



Taskforce Team  
Joint Operation  
with Inter-  
Agency  
Cooperation



IRBM  
Tax  
Investigations

## 2.0 MODUS OPERANDI OF TAX PAYER

### BUSINESS STRUCTURE

#### PONZY PYRAMID



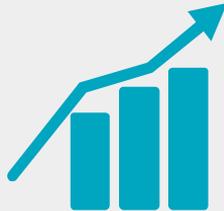
### SOURCE OF FUND

#### ILLEGAL DEPOSIT TAKING



### INVESTMENT

#### PROPERTY, TOURISM, HOTEL AND OTHERS



### INVESTOR PROGRAM

#### TRAVELING, TOURISM & SHOPPING

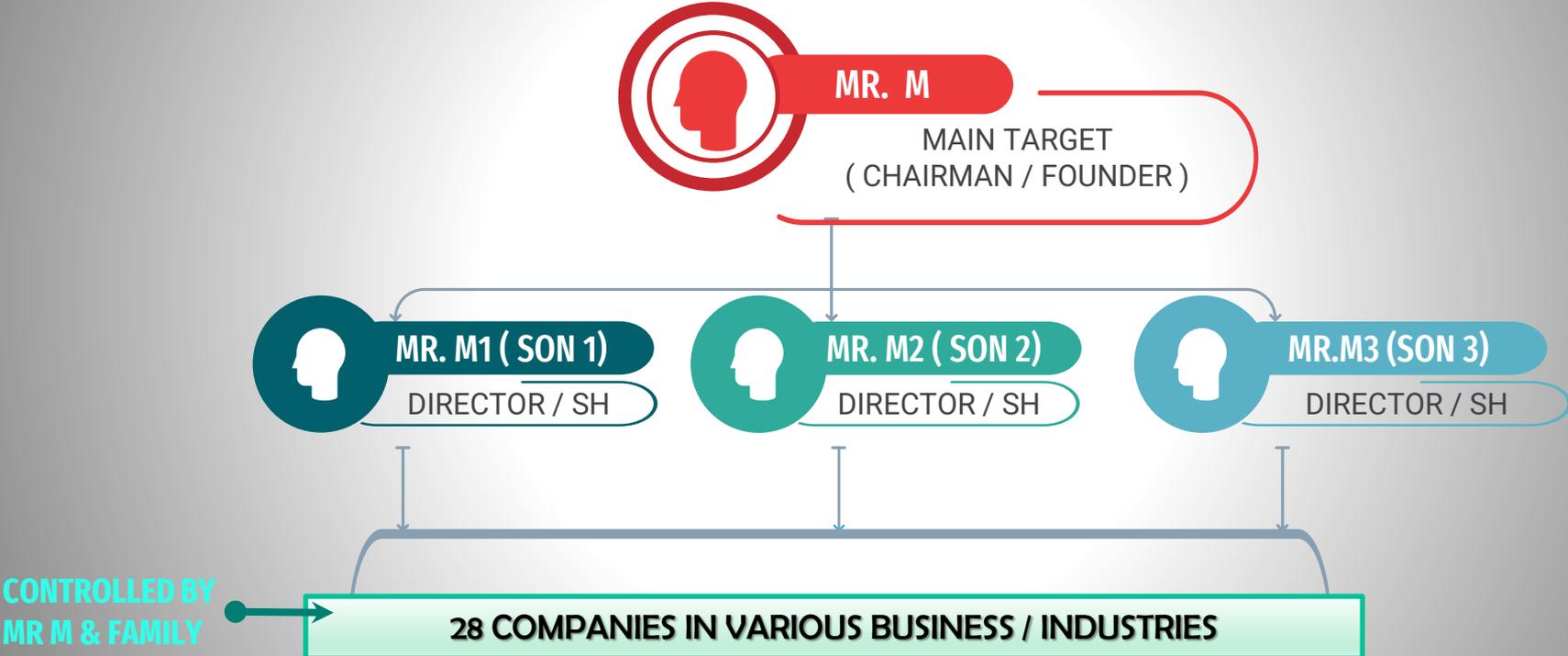


### VIRTUAL MALL

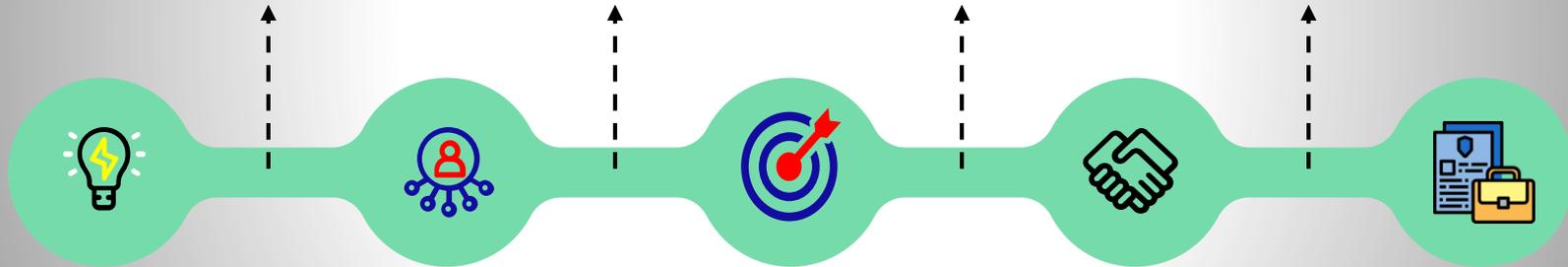
#### VIRTUAL COINS & LOYALTY POINTS



# 3.0 TARGET



# 4.0 INVESTIGATION PROCESS ( BEFORE RAID )



## SOURCE OF INFO

Initial Info Shared by Other Law Enforcement Agencies (LEA) : Police

## PROFILING

1. Internal Data (IRBM)
2. External Data ( CTR / STR)
3. Open Source

## RED FLAGS

1. Red Flags
2. Identified Potential Targets

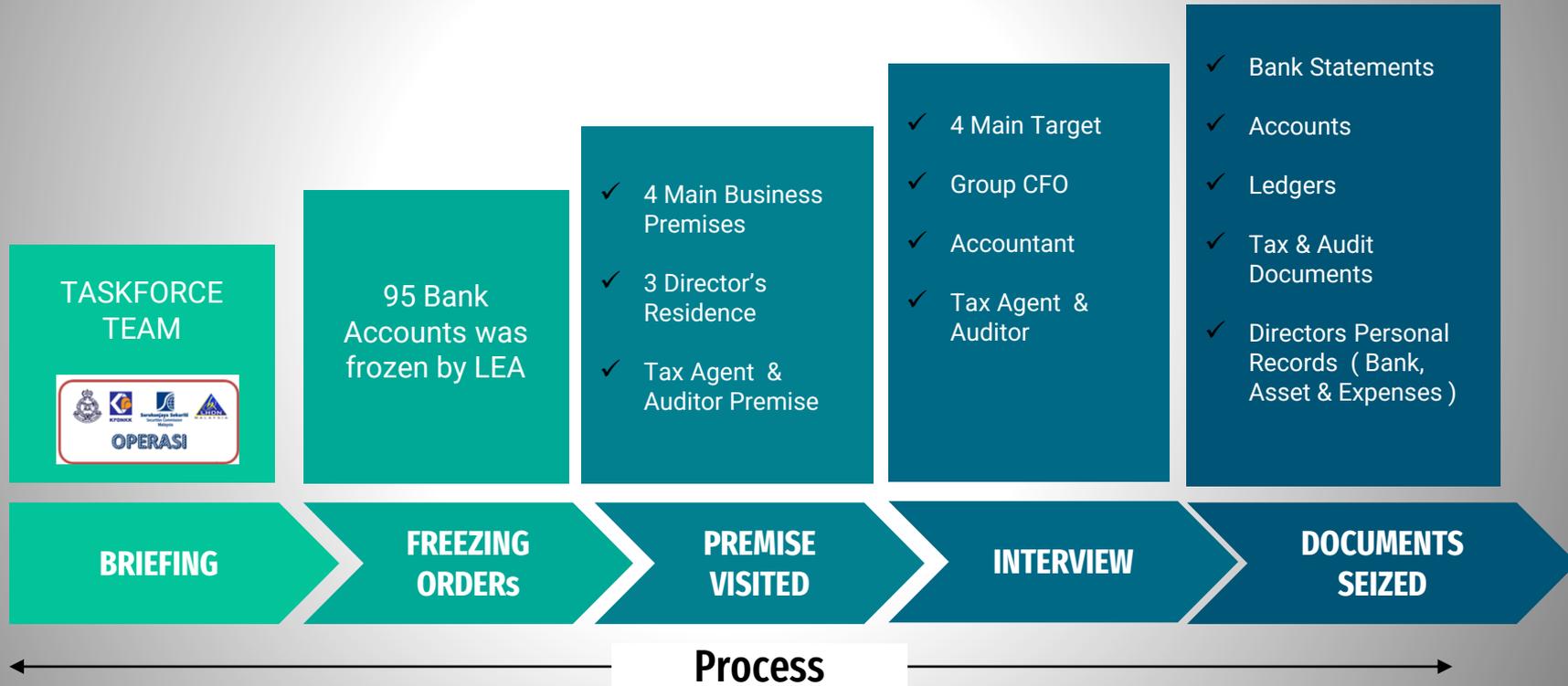
## COLLABORATION

1. Info Sharing with LEA
2. Surveillances
3. Order 48 & 44

## SEARCH OPERATION



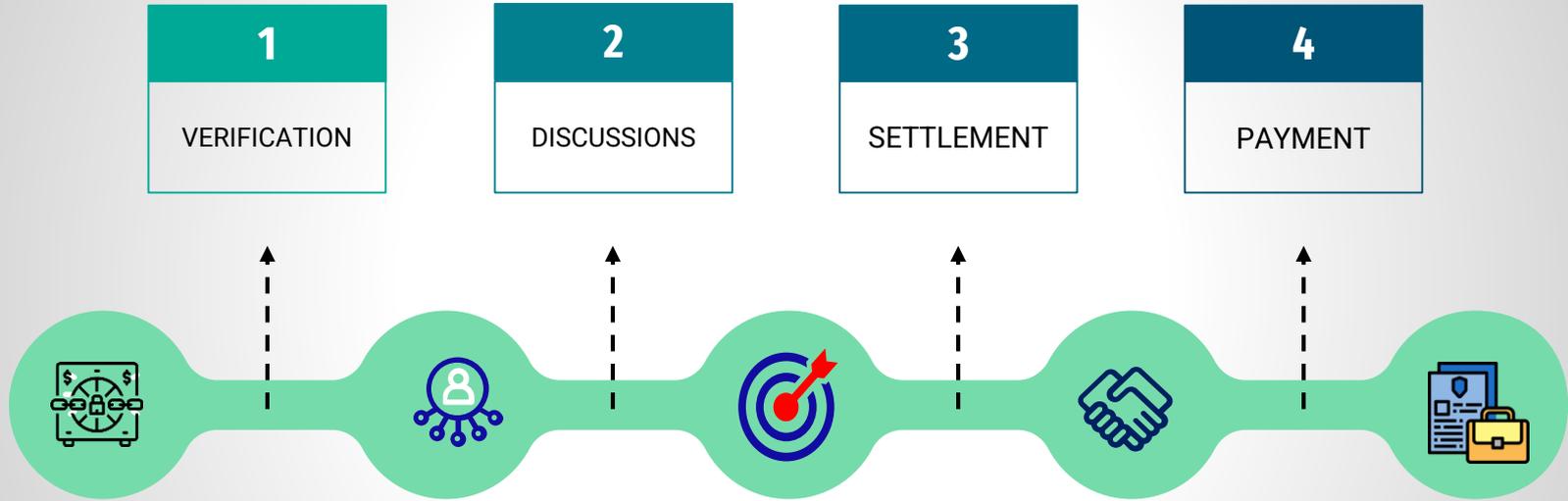
# 4.1 INVESTIGATION PROCESS (SEARCH OPERATION / RAID)



## 4.2 INVESTIGATION PROCESS (SEARCH OPERATION / RAID)



# 4.3 INVESTIGATION PROCESS ( AFTER RAID )



## DOCUMENTATIONS

- 1. Verifications on Transactions
- 2. 3<sup>rd</sup> Party Checking
- 3. Money Trails

## FINDINGS

Tax Offences by Directors & Companies :  
Underreported of Income

## INTERVIEW

- 1. Discussions
- 2. Further Verifications

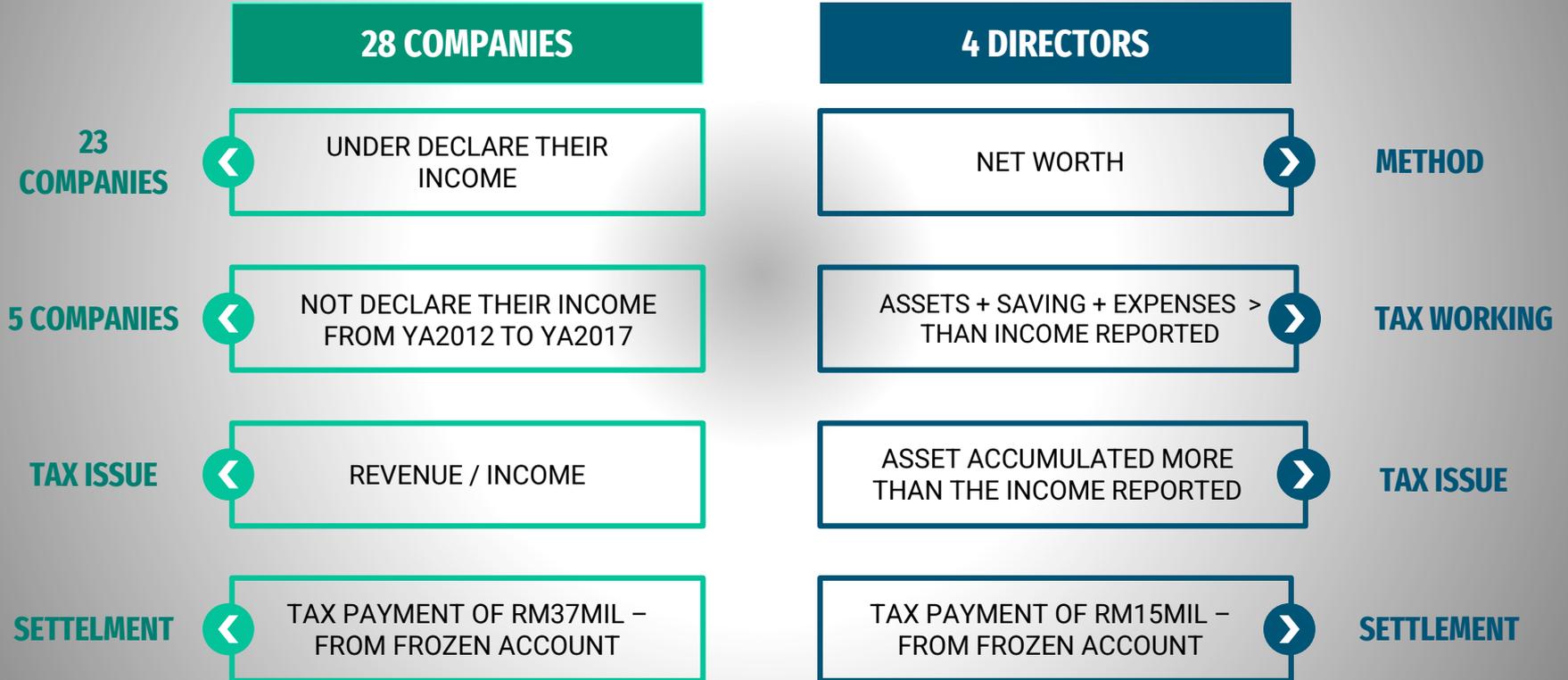
## AGREEMENT

Finalisation of Tax Issues & Tax Computation

## PAYMENT

Tax Amount – Transferred from Frozen Accounts

# 5.0 TAX FINDINGS & SETTLEMENT





**Thank You!**