

## Offences and Penalties

Offences	Penalties
Failure to furnish a return in accordance with S77 (1) or 77A (1); or give notice of chargeability pursuant to S 77(3) [S 112]	A penalty of between RM200 to RM20,000 or 6 months imprisonment or both [S 112(1)].
Makes an incorrect return by omitting or understating any income affecting his own chargeability or the chargeability to tax of another person [S 113 (1)(a) and (b)]	Be liable to a fine of between RM1,000 and RM10,000, plus a special penalty of double the amount of tax undercharged (20%).
Wilful evasion of tax [S 114]	A fine between RM1,000 and RM20,000 or to imprisonment for a term not exceeding 3 years or both, and shall pay a special penalty of treble the amount of tax (300%)