



# **SUMMARY & RECOMMENDATIONS OF PUBLIC ACCOUNTS COMMITTEE**

❖ **Number 6/2017 on Monday, 27 March 2017**

## **6. SUMMARY OF PUBLIC ACCOUNTS COMMITTEE**

PAC is generally satisfied with the management of travel restrictions abroad by the IRB. However, PAC is of the view that the tax arrears limit of not less than RM2,000 for individual, for the purpose of travel restrictions abroad implemented by the IRB is unsuitable to the current economic situation.

## **7. RECOMMENDATIONS OF PUBLIC ACCOUNTS COMMITTEE**

For future improvement and to adapt to the current economic conditions, PAC recommends the following:

- (i) The Government is to review tax arrears' limit and raise it to RM10,000 for individual taxpayers and RM50,000 for the company.
- (ii) Prior to the imposition of restrictions, the IRB must ensure that the tax arrears notice is conveyed to the individual/company in accordance with the law as practiced by the Public Service Department (JPA).
- (iii) IRB delivery system should be upgraded by using new technologies such as Short Message Service (SMS) / Whatsapps / Email in delivering reminder of tax arrears notice or travel restrictions abroad.

- (iv) The IRB and the Immigration Department have to ensure that their database is kept up to date so that there will be no cases of taxpayers who have settled their tax arrears but are still facing problems to travel abroad.

## **PUBLIC ACCOUNTS COMMITTEE**