

Effective Management with Inland Revenue Board of Malaysia (IRBM)

Introduction

The Inland Revenue Board of Malaysia (IRBM) is a critical institution for tax administration, compliance, and enforcement, playing a significant role in maintaining the fiscal health of the country. For business leaders, financial managers, and tax professionals, understanding the organisational structure, powers, and operational workflows of the IRBM is essential. This three-day intensive programme is designed to equip participants with knowledge about IRBM operations, audit and investigation case selection criteria, and effective strategies for managing tax disputes.

Programme Objective

This programme aims to:

1. Provide in-depth knowledge of IRBM's structure, people, and operational workflow.
2. Equip participants with an understanding of IRBM's audit and investigation case selection process.
3. Develop participants' skills in handling tax disputes and fostering effective communication with IRBM officers.

Learning Outcomes

After completing this programme, the participant should be able to:

- Describe the organisational structure and authority of IRBM officers.
- Explain the criteria and processes IRBM uses in selecting cases for audit and investigation.
- Identify potential risks for audit and investigation and develop strategies to manage these risks.
- Demonstrate effective techniques for handling disputes and communicating with IRBM officers.

Who Should Attend

This programme is ideal for:

- Corporate tax professionals
- Financial managers and controllers
- Tax advisors and consultants
- Tax Agents, Secretary and Accountants

Methodology

This eLearning course combines interactive lectures, case studies, and hands-on

practical sessions to ensure comprehensive learning. Each day includes four modules with a blend of theoretical discussions and practical workshops, including role-play exercises and group discussions, to build participants' skills in real-world scenarios.

3-Day Programme Outline

Day 1: Understanding IRBM's Organisational Structure and Authority

Module 1: Understanding the Organisational Structure of IRBM

- Overview of IRBM's mission, vision, and core functions
- Key departments and their roles in tax administration
- Organisational hierarchy and decision-making processes

Module 2: The Authority and Powers of IRBM Officers

- Legal foundations of IRBM's authority under Malaysian tax law
- Types of authority granted to IRBM officers (e.g., inspection, information requests)
- Limitations and checks on IRBM's powers

Module 3: Workflow of IRBM Officers Across Departments

- Detailed flow of tax information and decision-making within IRBM
- Collaborative roles between audit, compliance, and investigation units
- Role of digital tools and data analytics in supporting IRBM processes

Module 4: Case Studies

- Real-life cases of IRBM operations
- Discussion on the implications for businesses
- Q&A to clarify common concerns about IRBM workflows

Day 2: Understanding Audit and Investigation Selection Processes

Module 5: Case Selection for Audit and Investigation

- Criteria IRBM uses to select cases for audit and investigation
- Role of risk profiling and data analytics in case selection
- Common triggers for audits and investigations

Module 6: Practical Session – Identifying Audit Risks

- Workshop on identifying common indicators of audit risk
- Case examples to assess potential audit risks in business records
- Tools and techniques to mitigate identified audit risks

Module 7: Practical Session – Identifying Investigation Risks

- Workshop on recognising red flags that may trigger an investigation
- Analysing risk factors in financial documentation and business practices
- Strategies to manage and minimise investigation risks

Module 8: Case Examples

- Real-life scenarios to reinforce understanding of audit and investigation processes

Day 3: Managing Disputes and Communicating Effectively with IRBM

Module 9: Handling Tax Disputes Effectively

- Types of tax disputes and available dispute resolution mechanisms
- Best practices for preparing documentation and responses
- Navigating the tax tribunal and appeal processes in Malaysia

Module 10: Managing Investigations Effectively

- Step-by-step guide to handling an IRBM investigation
- Importance of transparency and responsiveness in investigative processes
- Strategies to de-escalate investigative proceedings

Module 11: Effective Communication with IRBM Officers

- Communication strategies to build trust and foster positive interactions
- Handling difficult conversations and managing conflict
- Techniques for presenting information clearly and persuasively to IRBM officers

Module 12: Practical Workshop

- Participants engage in role-play scenarios simulating disputes and investigations
- Real-time feedback from facilitators on communication and negotiation approaches

- Q&A to reinforce learning and address outstanding questions