## **Tax Administration 2023**

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2021 and is based on the OECD report *Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2023), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2023.



## Malaysia (MYS)

Collection and expenditure

Total net revenue collected (in millions of local currency)

130 109

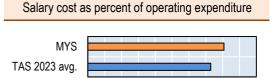
Total operating expenditure of the tax administration (in millions of local currency)

2 279

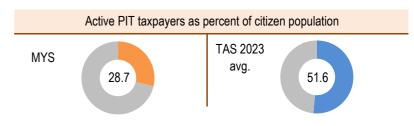
0 10 20 30 40 50 60 70 80 90 100

As a percent of total government revenue PIT CIT VAT SSC Other

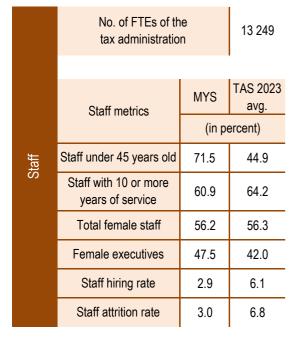
45.2 21.2 72.2 - - 6.6

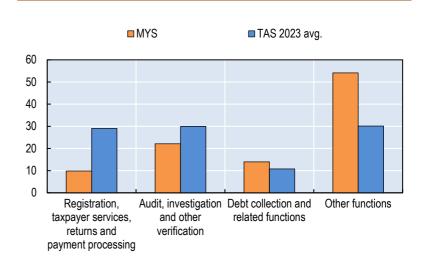


	Active taxpayers (in millions)		
ayer latior	PIT	CIT	VAT
Taxp oopul	9.63	1.14	-

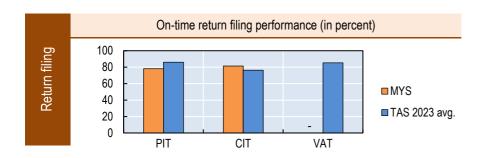


FTEs by function of the tax administration (in percent)





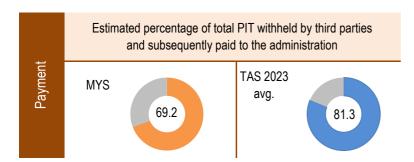
## Malaysia (MYS)

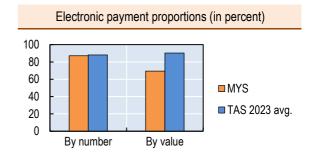


Returns filed electronically (in percent)		
	MYS	TAS 2023
	IVITO	avg.
PIT	98.4	87.0
CIT	100.0	94.9
VAT	-	97.1

ation	Audits with adjustment as	a percent of audits completed
Audit and verification	MYS 34.5	TAS 2023 avg. 62.1

Additional assessments through audits as a percent of tax collections	MYS	TAS 2023 avg.
	11.9	3.7





Uo		MYS	TAS 2023 avg.
Debt Ilecti	Total year-end arrears as a percent of total net revenue	8.2	31.8
8	Collectable arrears as a percent of total year-end arrears	98.2	55.2

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2023 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

덛	PIT: Personal income tax	SSC: Social security contributions
ge	CIT: Corporate income tax	FTEs: Full time employees
Le	VAT: Value added tax	N.A.: Data not available

Access the 2023 publication and data: https://oe.cd/TAS

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For more information Contact us by email: fta@oecd.org

Visit our public website: https://oe.cd/fta