

**PART XI**  
**OFFENCES AND PENALTIES**

**Penalty for incorrect return**

**88.** Any person who —

- (a)* makes an incorrect return by omitting from the return any information;
- (b)* understates any output tax or overstates any input tax in a return; or
- (c)* gives any incorrect information in relation to any matter affecting his own liability to tax or the liability to tax of any other person,

commits an offence and shall, on conviction, be liable —

- (A)* to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both; and
- (B)* to a penalty equal to the amount of tax which has been undercharged or would have been so undercharged if the return or information had been accepted as correct.