



**NON-PROFIT ORGANIZATION'S (NPO's) SYMPOSIUM 2016:
BY THE PEOPLE, FOR THE PEOPLE**

Good Governance on NPO: AMLATFPUA, Challenges and Issues

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WHAT IS MONEY LAUNDERING?

The concealment or disguising of the true nature, source, location, disposition, movement, rights with respect to, or ownership of property knowing that it is derived from a criminal offence.

TAX OFFENCES

IN AMLATFPUA

**Anti Money Laundering, Anti Terrorism Financing and Proceeds of Unlawful
Activity Act 2001**

INCOME TAX PREDICATE OFFENCES

**SECTION 112 INCOME
TAX ACT 1967**

- **FAILURE TO FURNISH RETURN OR GIVE NOTICE OF CHARGEABILITY**

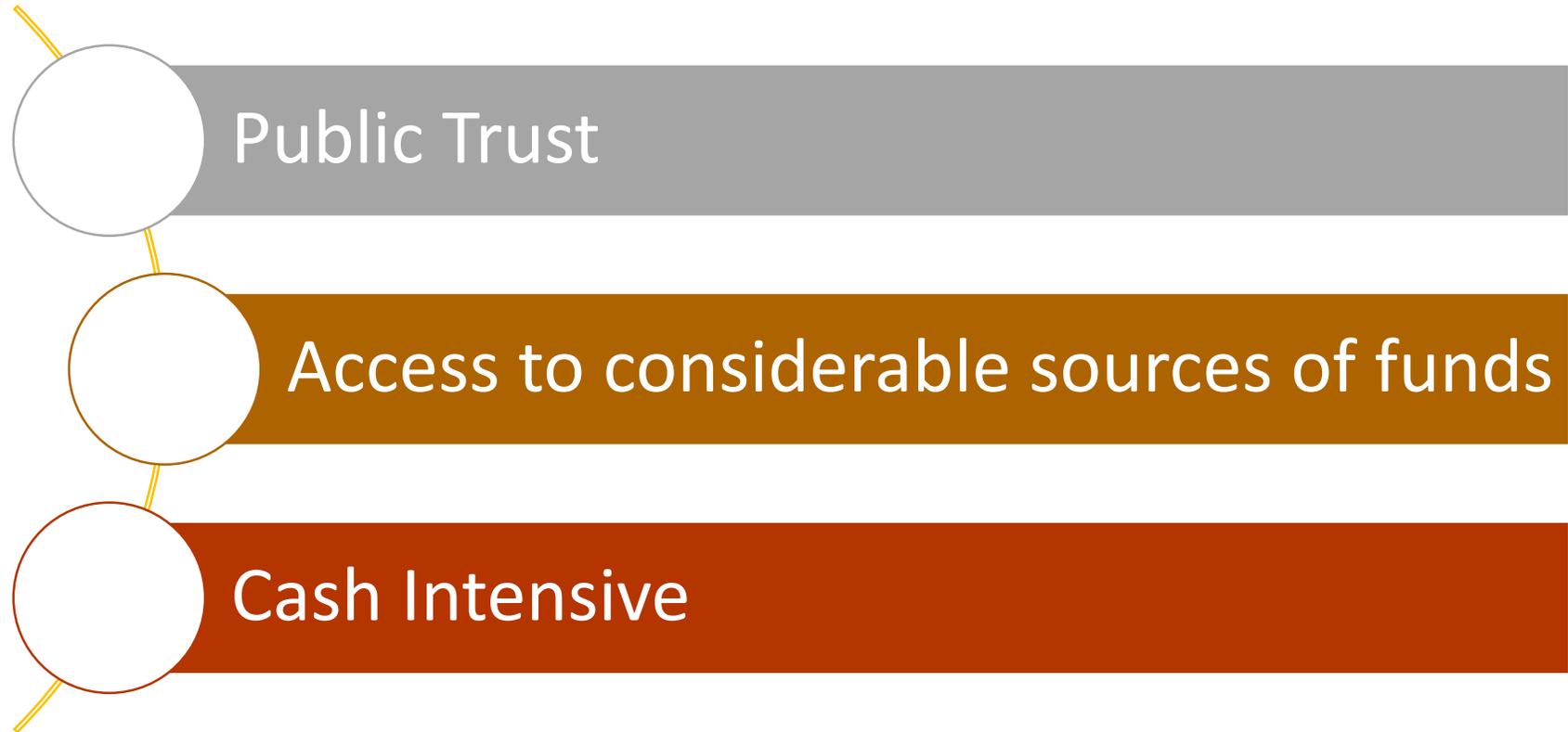
**SECTION 113 INCOME
TAX ACT 1967**

- **INCORRECT RETURNS**

**SECTION 114 INCOME
TAX ACT 1967**

- **WILFUL EVASION**

WHY NPO'S IS VULNERABLE TO BE MISUSED?



WHY IRBM CONCERN?

Misused of tax exemption status

Tax evasion

Revenue loss

Thank You!