

THE LEGAL

LEGAL & TAX ADVISORY SERVICES

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INTERNATIONAL COMPARISON 2025

Newsletter November



What's in this issue:

“Penalties of non-tax compliance”

Antea International Comparison is a quarterly publication that provides you an overview of trends and international tax developments by comparing tax issues in different legislations around the world, that may affect those doing business in multiple locations.

Constant legislative, regulatory, and judicial changes, along with globalization, economic shifts, and operational adjustments, are challenging issues. Now more than ever, in an increasingly globalized world, companies must have a total perspective and

awareness of tax issues, and this publication aims to cover key tax topics which should be of interest to businesses operating internationally.

This edition features several country focus pieces that outlines the penalties and potential consequences of non-tax compliance, helping businesses and individuals manage risks and stay compliant with tax regulations.

We hope that you find this publication helpful.

Index

 **Austria** [more info](#) >

 **Brazil** [more info](#) >

 **Denmark** [more info](#) >

 **Egypt** [more info](#) >

 **Luxembourg** [more info](#) >

 **Malaysia** [more info](#) >

 **Nigeria** [more info](#) >

 **Qatar** [more info](#) >

 **Singapore** [more info](#) >

 **Spain** [more info](#) >

 **Thailand** [more info](#) >

 **Uganda** [more info](#) >



AUSTRIA

Introduction	Austria's tax enforcement framework is governed in the Federal Tax Code (BAO), which consolidated administrative procedures across all tax types – including corporate income tax, payroll withholding, VAT, stamp tax, capital gains, real estate and transfer pricing as well as in the Financial Penalty Act (FinStrG). The Austrian Tax Authority applies a combination of administrative fines, interest surcharges, and criminal penalties depending on the nature and severity of the violation.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual tax return. General failure to meet tax obligations.	Late filing surcharge up to 10% of the assessed/self-assessed tax	§135 BAO
	Late payment of assessed tax	late payment surcharges of 2% upon non-payment at due date, plus a further 1% after three months and another 1% after a further three months. Interest = OeNB rate + 4,5 % per year if you ask for later payment; enforced collection	§217 BAO.
	False or fraudulent return	Monetary fine up to 200% of the evaded amount; imprisonment up to 4 years possible	§33 FinStrG
	Failure to keep accounting records. Must retain books for 5 years minimum	Coercive penalty up to EUR 5,000 per imposition; can be repeated	§111 BAO
Payroll Tax	Failure to withhold/remit payroll taxes	late payment surcharges of 2% upon non-payment at due date, plus a further 1% after three months and another 1% after a further three months	§135 BAO
	Late filing of annual payroll reconciliation	Coercive penalty up to EUR 5,000 per imposition; can be repeated	§111 BAO
Withholding Tax (WHT)	Failure to deduct or remit withholding. Applies to resident/nonresident payments	Withholding agent is liable; Late filing surcharge up to 10% of the assessed/self-assessed tax; late payment surcharges of 2% upon non-payment at due date, plus a further 1% after three months and another 1% after a further three months	§135 BAO, § 217 BAO
Capital Gains Tax	Non-reporting of capital gain. Applies to capital income as for example shares, crypto assets aso	Monetary fine up to 200% of the evaded amount; imprisonment up to 4 years possible	§33 FinStrG

Value Added Tax (VAT)	Late filing of VAT return	Late filing surcharge up to 10% of the assessed/self-assessed tax; late payment surcharges of 2% upon non-payment at due date, plus a further 1% after three months and another 1% after a further three months	§ 135, 217 BAO
	intentional understatement	Fine up to 200% of the evaded amount; potential imprisonment up to 4 years	§33 FinStrG
	Issuing false invoices	Monetary fine up to 200% of the evaded amount; imprisonment up to 4 years possible	§33 FinStrG
Customs	Smuggling or evasion of import/export duties	Monetary fine up to 200% of the evaded amount; imprisonment up to 4 years possible; minor offenses up to € 252 (at the moment)	§33 FinStrG; ZollR-DG
Stamp Tax	Non-payment/incorrect payment of stamp and legal fees	Surcharge of 50% of the underpaid fixed fee; late payment surcharges possible	§9 GebG; § 135, §217 BAO
Real Estate Tax	Applies to property owners, late payment / notification	calculation and filing is done by the notary or lawyer; late payment see above; tax fraud because of intentionally false contract and declaration monetary fine and imprisonment as above	§135, 217 BAO; 33 FinStrG
Transfer Pricing	Missing/insufficient TP documentation; failure to provide upon request	No specific TP "fines," but coercive penalty up to EUR 5,000 per order; tax assessment by estimation with resulting adjustments; in case of intent, penal law applies	VPR 2021; § 111 BAO, 33 FinStrG
General	Failure to comply with information requests or to submit records	Coercive penalty up to EUR 5,000 per imposition; can be repeated	§111 BAO
Compliance	Violation of record-keeping obligations	Financial regulatory offense; fine up to EUR 5,000; separate duty to keep records for 7 years (20 years regarding property)	§132 BAO § 51 FinStrG

BRAZIL

Introduction	Brazil's tax enforcement framework is governed primarily by the Constitution of Brazilian's Federative Republic, by the Law 5172/1966 (National Tax Code) and, alternatively, by specific Law or Decree enacted to rule each tax. This study will examine all statutory provisions pertaining to the taxes listed below, which are IRPF (Individual Income Tax), IRPJ (Corporate Income Tax), CSLL (Social Contribution on Net Profit), PIS/COFINS (Social Integration Program/ Contribution for the Financing of Social Security), IPI (Tax on Industrialized Products), ITR (Rural Land Tax), IOF (Financial Operation Tax) and Transfer Pricing.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Individual Income Tax (IRPF)	Non-payment of annual tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Law 9.430/96, article 44, item I.
	Non-payment of monthly tax return (Carnê-Leão)	50% fine applied separately to the value of the tax due monthly.	Law 9.430/96, article 44, item II.
	Non-reporting of Declaration of Final Departure from the Country	if tax is due, a penalty of one percent per month or fraction thereof, calculated on the amount of tax due, subject to a minimum of BRL 165.74 (one hundred and sixty-five reais and seventy-four centavos) and a maximum of twenty percent of the amount of tax due if no tax is due, a penalty of R\$ 165,74.	Normative Instruction of the Receita Federal (Brazilian revenue) n° 208, article 13, items I and II.
	General late payment of the tax (before the Brazilian's revenue fiscalization procedure)	0.33% fine per day of delay, with a 20% limit, of the tax due.	Law 9.430/96, article 61, caption and §2°
	Inaccurate declaration resulting from the deduction of expenses not actually incurred or from undue abatements, provided that the taxpayer's good faith is established.	10% late payment penalty applied to the value of the tax due.	Decree Law 5.844/43, article 145, subheading "b"
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.

Individual Income Tax (IRPF)	Non-payment of annual tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Law 9.430/96, article 44, item I.
	Unreported/ Underreported income (omission or misfilling of Statement of Federal Tax Debts and Credits - DCTF or Tax Accounting Bookkeeping - ECF)	Tax audit by the Brazilian revenue service, and late payment penalty applied to the unreported or underreported amount, in case of late adjustment, with a 2% penalty per month of delay (maximum of 20%). In case of non adjustment, it fits the non payment of annual tax return.	Law 5.172/66, articles 142, 195 e 113 §2°. Law 10.426/02, article 7°, item II.
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.
Social Contribution on Net Profit (CSLL)	Non-payment of tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Law 9.430/96, article 44, item I.
	Late payment of the contribution (before the Brazilian's revenue fiscalization procedure)	0.33% fine per day of delay, with a 20% limit, of the tax due.	Law 9.430/96, article 61, caption and §2°
	Late reported Tax Accounting Bookkeeping - ECF	In case of taxation method of actual profit, penalty of R\$1500,00 per month of delay, decreased in 50% if reported before subpoenaed by the revenue. ----- In case of taxation method of presumed profit, penalty of R\$500,00 per month of delay, decreased in 50% if reported before subpoenaed by the revenue.	Law 12.873/13, article 57, item I, subheading "a" and "b".
	Unreported/ Underreported Tax Accounting Bookkeeping - ECF (specifically ECF)	Corporate taxation: penalty of 3% of the value of the unreported/ underreported transaction. ----- Individual taxation: penalty of 1.5% of the value of the unreported/ underreported transaction	Law 12.873/13, article 57, item III, subheading "a" and "b".
	Unreported/ Underreported Statement of Federal Tax Debts and Credits - DCTF (specifically DCTF)	In case of taxation method of actual profit, penalty of R\$1500,00 per month of delay, decreased in 50% if reported before any official procedure. ----- In case of taxation method of presumed profit, penalty of R\$500,00 per month of delay, decreased in 50% if reported before any official procedure.	Law 10.426/02, article 7°, §3°, items I and II.
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, § 1° items VI and VII.

Social Integration Program/ Contribution for the Financing of Social Security (PIS/COFINS)	Non-payment of tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Law 9.430/96, article 44, item I.
	General late payment of the tax (before the fiscalization procedure by the Brazilian revenue)	0.33% per day of delay, with a 20% limit, of the tax due.	Law 9.430/96, article 61, caption and §2°
	Unreported/ Underreported Statement of Federal Tax Debts and Credits - DCTF (specifically DCTF)	In case of taxation method of actual profit, penalty of R\$1500,00 per month of delay, decreased in 50% if reported before any official procedure. ----- In case of taxation method of presumed profit, penalty of R\$500,00 per month of delay, decreased in 50% if reported before any official procedure.	Law 12.873/13, article 57, item I,
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.
Tax on Industrialized Products (IPI)	Non-payment of tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Law 9.430/96, article 44, item I.
	General late payment of the tax (before the fiscalization procedure by the Brazilian revenue)	0.33% per day of delay, with a 20% limit, of the tax due.	Law 9.430/96, article 61, caption and §2°
	Delay on filling the Digital Federal Tax-ICMS/IPI Bookkeeping - EFD-ICMS/IPI	In case of taxation method of actual profit, penalty of R\$1500,00 per month of delay, decreased in 50% if reported before subpoenaed by the revenue. ----- In case of taxation method of presumed profit, penalty of R\$500,00 per month of delay, decreased in 50% if reported before subpoenaed by the revenue.	Provisory Measure 2.158-35/01, article 57, item I, subheading "a" and "b".
	Non-filing of Tax Invoice (NF-e)	75% fine applied to the value of the tax due, being increased to 150% if compounded of tax evasion or fraud.	Decree 7.212/10, article 569, §4°.
	Misappropriation of IPI credit of the productive chain.	75% fine applied to the value of the tax due, being increased to 150% if compounded of tax evasion or fraud.	Decree 7.212/10, article 569, §4°.
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.

Rural Land Tax (ITR)	Non-payment of tax return (principal obligation)	75% fine applied to the value of the tax due, in case of auditing by the Brazilian revenue.	Decree 4.382/02, article 76, item I.
	Late filling of the Rural Land Tax Return - DITR (before the fiscalization procedure by the revenue)	1% per month of delay, with a 20% limit, of the tax due.	Decree 4.382/02, article 75.
	General late payment of the tax (before the fiscalization procedure by the Brazilian revenue)	0.33% per day of delay, with a 20% limit, of the tax due.	Decree 4.382/02, article 60, item I.
	Undervaluing the Bare Land Value (VTN).	75% fine applied to the value of the tax due in the momento of charge. If the tax is already paid, it's charged individually. If the taxpayer doesn't cooperate with the revenue, the fine can be increased to 112.5-225%.	Decree 4.382/02, article 76, item I and §2º.
	Misrepresentation of Land Area Usage	75% fine applied to the value of the tax due in the momento of charge. If the tax is already paid, it's charged individually. If the taxpayer doesn't cooperate with the revenue, the fine can be increased to 112.5-225%.	Decree 4.382/02, article 76, item I and §2º.
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.
Financial Operation Tax (IOF)	Non-payment of tax return (principal obligation)	Late payment penalty relative to the SELIC monetary correction, starting in the first day of the next month of the expiration date of the obligation.	"Decree 6.306/07, article 47, item II; Law 9.430/96, article 44, item I."
	General late payment of the tax (before the fiscalization procedure by the Brazilian revenue)	0.33% per day of delay, with a 20% limit, of the tax due.	Decree 6.306/07, article 47, item II.
	Non-reporting of information or registration required by the revenue.	R\$5000,00 fine applied per month of delay on report the required information by the revenue.	Decree 6.306/07, article 53, item I.
	Tax evasion, fraud or collusion	100% fine applied to the value of the tax due, increased to 150% in case of proven recidivism (qualified fine, being recidivist those who practice either one or more of the cases within two years).	Law 9.430/96, article 44, items VI and VII.

Transfer Pricing	Failure to rectify the chosen method of comparability analysis, in case of auditing by the revenue.	Initiated the tax audit procedure by the revenue, potentially leading to penalties of 75% to 150%	Law 9.430/96, article 44, item I; Law 14.596, article 34, §1°.
	Failure/delay to report the documents requested by the revenue.	0.2% fine applied per month or fraction thereof applied to the gross revenue of the period to which the obligation relates.	Law 14.596, article 35, item I, subheading "a".
	Filling with inaccurate, incomplete, or omitted information with respect to the ancillary obligation established to declare the information regarding (i) the structure of the multinational group to which the taxpayer is part of, (ii) the global allocation of revenue and assets and to the income tax paid by the group to which the taxpayer belongs, along with the indicators related to its global economic activity.	5% fine applied to the value of the corresponding transaction or 0.2% of the consolidated revenue of the multinational group for the year prior to the one to which the information relates.	Law 14.596, article 35, item I, subheading "b".
	Reporting without attend to the requirements for fulfillment of every ancillary obligation	3% fine applied to the value of the gross revenue of the period to which the obligation relates.	Law 14.596, article 35, item I, subheading "c".
	Any other behavior that disturbs the tax audit by the Brazilian revenue in course.	5% fine applied to the value of the corresponding transaction	Law 14.596, article 35, item II.
General Compliance and Legislation	"Cooperation with the Brazilian revenue: Obstruction of the tax audit, in anyway"	Isolated Penalty, which applies 50% on the value of the previous penalty or the tax due (in case of non-penalty)	Law 5.172/66, Law 7.713/88, Law 8.981/95, Law 9.430/96, Decree-Law 5.844/43, Decree-Law 1.598/77, Decree 9.580/18, Law 8.218/91, Law 4.502/64, Provisory Measure 2.158-35/01, Decree 4.382/02, Decree 7.212/10, Law 14.596/23
	Delay in fulfillment of principal or ancillary obligation.	Late Payment Penalty, which applies 0.33% per day, of the tax due.	Law 10.426/02, article 7°, §3°, item II.
	Failure to respond to a tax notice	Penalty of R\$500,00 per month of delay	

DENMARK

Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Introduction	Denmark's tax enforcement framework is primarily governed by legislation and the Danish Tax Authority (Skattestyrelsen) under the Ministry of Taxation (Denmark). The Danish Tax Authority administrates compliance across all tax types - including corporate income tax, payroll withholding, VAT, real-estate tax, capital gains, transfer-pricing etc. The Danish Tax Authority applies a combination of administrative fines, interest surcharges, and criminal penalties depending on the nature and severity of the violation.		

Rules for offenses after 1 January 2024

Type of offense	Amount evaded	Penalty	
First offense	≤ DKK 20,000	No penalty	The Danish Tax Control Act
First offense	DKK 20,000 - 40,000	Fixed fine: DKK 5,000	The Danish Tax Control Act
Gross negligence	Any amount	Fine = 1 × amount evaded	The Danish Tax Control Act
Intent (willful evasion) (private person)	≤ DKK 500,000	Fine = 2 × amount evaded	The Danish Tax Control Act
Intent (willful evasion) ("legal person"/company)	Any amount	Fine = 2 × amount evaded and prison	The Danish Tax Control Act

Examples (after 1 January 2024)

Case	Amount evaded	Fine
Gross negligence	DKK 100,000	DKK 100,000
Intent	DKK 100,000	DKK 200,000

Rules for offenses before 1 January 2024		
Type of offense		
Gross negligence	Fine = (60,000 × 0.5) + (rest × 1)	The Danish Tax Control Act
Intent (willful evasion)	Fine = (60,000 × 1) + (rest × 2)	The Danish Tax Control Act
Examples (before 1 January 2024)		
Case	Amount evaded	Fine
Gross negligence	DKK 100,000	(60,000 × 0.5) + (40,000 × 1) = DKK 70,000
Intent	DKK 100,000	(60,000 × 1) + (40,000 × 2) = DKK 140,000
General Rules (apply regardless of the date)	Interest on late payment of taxes/VAT/duties	6.75% (2025) - no deduction allowed since 1 January 2020
	Possible additional consequences	Fine and possibly imprisonment
	Recommendation	Voluntary disclosure of gross negligent evasion may exempt from fine



EGYPT

Introduction	Egypt's tax enforcement framework is governed primarily by the Unified Tax Procedures Law No. 206 of 2020, which consolidated administrative procedures across all tax types – including corporate income tax, payroll withholding, VAT, stamp tax, capital gains, real estate and transfer pricing. The Egyptian Tax Authority (ETA) applies a combination of administrative fines, interest surcharges, and criminal penalties depending on the nature and severity of the violation.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual tax return. Automatic 2 months deadlines extension for valid reasons	Within 60 days, Fine EGP 3,000-50,000; + CBE rate + 2% interest on unpaid tax. Delay after 60 days of original due after 60 days delay EGP 5,000-2M. and tribled in case of another default	Law 206/2020
	Late payment of assessed tax	Interest = CBE rate + 2% per year; enforced collection	Law 206/2020
	False or fraudulent return	Imprisonment min 6 months- max 5 years + fine equal to unpaid tax. Considered criminal tax evasion	Articles. 131-133, Law 91/2005; Law 206/2020
	Failure to keep accounting records. Must retain books for 5 years minimum	Fine EGP 20,000-100,000	Article. 78, Law 91/2005; Law 206/2020
Payroll Tax	Failure to withhold/remit payroll taxes	CBE rate + 2% margin interest	Law 91/2005; Law 206/2020
	Late filing of annual payroll reconciliation	Within 60 days, Fine EGP 3,000-50,000. After 60 days delay EGP 5,000-2M. and tribled in case of another default	Law 206/2020
Withholding Tax (WHT)	Failure to deduct or remit withholding. Applies to resident/nonresident payments	25% penalty on unpaid WHT + interest	Article 135. Law 206/2020
Capital Gains Tax	Non-reporting of capital gain. Applies to shares, property, assets	Fine up to 20% of unpaid tax + interest	Law 91/2005; Law 206/2020

Value Added Tax (VAT)	Failure to register for VAT	Threshold: EGP 500,000 annual turnover. Fine of EGP 10,000-100,000 if not registered	Law 67/2016
	Late filing of VAT return	Within 60 days, Fine EGP 3,000-50,000; + 1.5% monthly interest. Delay after 60 days of original due date EGP 5,000-2M. and tripled in case of another default	Law 67/2016; Law 206/2020
	Failure to comply with e-invoicing	Fine EGP 10,000-100,000; may block VAT credits	Decree 188/2020; Law 206/2020
	Issuing false invoices	Considered tax fraud. Imprisonment 6 months-5 years + fine = evaded tax	Law 67/2016; Law 206/2020
Customs	Under-declaration/misclassification of imports	Fine 25-50% of evaded duties; seizure. May trigger additional CIT/VAT review	Law 207/2020; Law 206/2020
Stamp Tax	Failure to affix/pay stamp duty. Applies to contracts, bank docs, ads	Fine EGP 1,000-10,000 + unpaid duty	Law 111/1980; Law 206/2020
Real Estate Tax	Under-declaration or non-declaration. Applies to property owners	Fine EGP 1,000-10,000 + reassessment	Law 196/2008; Law 206/2020
Transfer Pricing	Failure to disclose related-party transactions. Disclosure form due with CIT return schedule 508.	Penalty 1% of related-party transaction value.	Decree 547/2018; Article 13. Law 206/2020
	Failure to submit Local/Master File. Due two months after CIT submission	3% of transaction value of non reported transactions	
	Failure to file CbCR. Applies to MNE groups over OECD threshold	2% of transaction value of non reported transactions	
General Compliance	Communication with ETA: Obstructing or not responding to ETA audit	Fine EGP 10,000-100,000; possible obstruction charges. Escalates to criminal if repeated	Article. 132, Law 206/2020
	Social Insurance: Failure to register employees or underreport wages	Fine EGP 5,000-50,000 per employee; imprisonment if repeated. Administered by Social Insurance Authority	Law 148/2019; Law 206/2020
	Tax Evasion (Criminal) Intentional evasion, fake invoices, concealment	Imprisonment 6 months-5 years + fine equal to evaded tax. May include asset seizure/confiscation	Law 206/2020; Law 30/2023



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LUXEMBOURG

Introduction	Luxembourg's tax enforcement framework is governed mainly by the General Tax Law (Abgabenordnung - AO), the VAT Law of 12 February 1979, and various EU directives (DAC6, CRS/FATCA, Pillar 2). The Luxembourg Tax Administration (Administration des Contributions Directes and Administration de l'Enregistrement et des Douanes) may impose administrative fines, default interest, and criminal sanctions for intentional or serious tax violations. The Luxembourg Tax Administration (LTA) applies a combination of administrative fines, interest surcharges, and criminal penalties depending on the nature and severity of the violation.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual tax return.	Fine up to €25,000; possible surcharge up to 10% of tax due.	AO § 166; Circular LG-A 67 (2021)
	Late payment of assessed tax	A penalty of 0.6% interest per month is charged on late tax payments.	AO § 155
	False or fraudulent return	(i) Incomplete or incorrect filing- Fine of 5% to 25% of the avoided taxes (ii) Simple or intentional tax fraud- Fine of 10% to 50% of the avoided tax (iii) Aggravated tax fraud (systematic/large-scale)-Criminal offence: imprisonment 1 month-3 years, fine €25,000-6× avoided tax. (iv) Tax fraud ("escroquerie fiscale")- Imprisonment 1 month-5 years, fine €25,000-10× avoided tax.	AO § 402(1); Circular LG-A 67/2021 tax or undue refund. AO § 396(1) AO § 396(5) AO § 396(6)
	Failure to keep accounting records. Must retain books for 10 years minimum	Fines ranging from €500 to €25,000 can be imposed	Article 1500-2 of the 1915 Law (for non-publication/filing of accounts which is closely linked to record-keeping obligations).
Payroll Tax	Failure to withhold/remit payroll taxes	Default interest 0.6% per month, plus potential fine up to €25,000 for repeated neglect.	AO §§ 155, 166
	Late filing of annual payroll reconciliation	Administrative fine up to €25,000.	AO § 166
Withholding Tax (WHT)	Failure to deduct or remit withholding. Applies to resident/nonresident payments	Fine 5%-25% of unpaid withholding + default interest (0.6%/month).	AO §§ 155, 402
Capital Gains Tax	Non-reporting of capital gain. Applies to shares, property, assets	Fine 5%-25% of avoided tax or undue refund; interest 0.6%/month.	AO §§ 155, 402

Value Added Tax (VAT)	Failure to register for VAT	Threshold: EUR 50,000 annual turnover. If a business in Luxembourg fails to register for VAT when required, it can face several penalties, including administrative fines ranging from €250 to €10,000 per infringement.	VAT Law Art. 77
	Late filing of VAT return	A fine of €250 to €10,000 can be levied for the late submission of a VAT return.	VAT Law Art. 77
	Failure to comply with e-invoicing	While specific, direct fines solely for "failure to e-invoice" in the B2G context are not explicitly detailed in the provided sources, the broader penalties for general non-compliance with invoicing and accounting obligations in Luxembourg can range from €250 to €10,000 per infringement.	VAT Law Art. 77
	Issuing false invoices	Issuing false (fake or fraudulent) invoices in Luxembourg is a serious offense that constitutes tax fraud and can lead to severe administrative penalties and criminal sanctions, including substantial fines and imprisonment. Fines range from 10% to 50% of the evaded taxes or undue reimbursement.	VAT Law Art. 77
Customs	Under-declaration/misclassification of imports	<p>Fine up to EUR 1,250 per day, max EUR 25,000 for non-provision of documents or information by importer.</p> <p>If importing goods without authorisation or mis-using authorisation: imprisonment of 4 months to 5 years and/or fine up to value of goods.</p> <p>If failing to comply with restrictive measure: imprisonment of 8 days to 5 years and/or fine EUR 251 to EUR 250,000 (may be increased to 4x the amount of the offence).</p>	Administration des douanes et accises - rules for import of goods of civilian nature.
Stamp Tax	Failure to affix/pay stamp duty. Applies to contracts, bank docs, ads	Luxembourg does not impose a general stamp duty on contracts, bank documents, or advertisements. However, it does charge registration duties on specific legal documents and real estate transactions, and failure to pay these can result in penalties.	N/A
Real Estate Tax	Under-declaration or non-declaration. Applies to property owners	Fixed fine of €10,000	Article 4 of the 2020 law

Transfer Pricing	Failure to disclose related-party transactions.	For tax/transfer pricing related disclosures: e.g., for not reporting intra-group or related-party transactions for tax purposes, a penalty of up to €250,000 is cited in the transfer-pricing context.	Law of 27 December 2016 on country-by-country reporting ("CbC Law") (implements EU Directive 2016/881 for CbC-reporting)
	Failure to submit Local/Master File.	There are no specific fines yet established solely for failing to prepare or submit the "Master File / Local File"	draft text of Bill No 8186 and the draft Grand-Ducal Regulation
	Failure to file CbCR. Applies to MNE groups over OECD threshold	Failure to file Country-by-Country Reporting in Luxembourg can result in severe penalties, including fines of up to €250,000 for non-filing, late filing, or filing incomplete or inaccurate reports. This penalty also applies to the failure to submit the annual CbCR notification.	Law of 27 December 2016 on country-by-country reporting ("CbC Law") (implements EU Directive 2016/881 for CbC-reporting)
General Compliance	Communication with ETA: Obstructing or not responding to ETA audit	The tax authorities can impose a general administrative fine ranging from €250 to €10,000 per infringement for non-compliance with information requests.	Article 166(3) AO
	Social Insurance: Failure to register employees or underreport wages	Late start-of-employment or end-of-employment declarations delayed > 30 days incur a fine of EUR 50 per month, up to a maximum of EUR 2,500	Article 451- Luxembourg Social Security Code
	Tax Evasion (Criminal) Intentional evasion, fake invoices, concealment	(i) Aggravated Tax fraud- 1 month to 3 years prison sentence, EUR 25,000 fine or a fine representing 7 times the amount of avoided tax. (ii) Intentional tax fraud-1 month to 5 years prison sentence, EUR 25,000 fine or a fine representing 10 times the amount of avoided tax.	Article 396 (5) of amended General Tax Law of 1931 Article 396 (6) of amended General Tax Law of 1931



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MALAYSIA

Introduction

The Inland Revenue Board of Malaysia (IRBM) is one of the main revenue collecting agencies of the Ministry of Finance. IRBM was established in accordance with the Inland Revenue Board of Malaysia Act 1995 to give it more autonomy especially in financial and personnel management as well as to improve the quality and effectiveness of tax administration.

The Department of Inland Revenue Malaysia became a board on March 1, 1996, and is now formally known as IRBM.

IRBM applies a combination of administrative fines, and criminal penalties depending on the nature and severity of the violation as below Acts:

- Income Tax Act 1967
- Capital Gain Tax (CGT) , Income Tax Act 1967
- e-Invoice , Income Tax Act 1967
- Withholding , Income Tax Act 1967
- Stamp Act 1949
- Real Property Gains Tax Act 1976
- Transfer pricing, Income Tax Act 1967
- PCB (Montly Tax Deduction, 1994)

The Royal Malaysian Customs Department (RMCD), or Jabatan Kastam Diraja Malaysia (JKDM) is also one of the main revenue collecting agencies of the Ministry of Finance. Over time, the department evolved from a basic revenue collection agency into a modern enforcement and regulatory body, responsible for tax collection, import/export control, and national border protection.

Today, RMCD operates under the Ministry of Finance, with headquarters in Putrajaya, and plays a key role in implementing customs, excise, and indirect tax laws, as well as facilitating legitimate trade and and penalties depending on the nature and severity of the violation as below Acts:

- Service Tax Act 2018 (Act 807)
- Sales Tax Act 2018 (Act 806)

INCOME TAX ACT 1967

Tax Type	Type Of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under Income Tax Act 1967 (Other Offences, Fines and Penalties)	Failure (without reasonable excuse) to furnish an Income Tax Return Form.	112(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
	Failure (without reasonable excuse) to give notice of chargeability to tax.	112(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
	Make an incorrect tax return by omitting or understating any income.	113(1)(a)	1,000.00 to 10,000.00 and 200% of tax undercharged
	Give any incorrect information in matters affecting the tax liability of a taxpayer or any other person.	113(1)(b)	1,000.00 to 10,000.00 and 200% of tax undercharged
	Wilfully and with intent to evade or assist any other person to evade tax.	114(1)	1,000.00 to 20,000.00 / Imprisonment for a term not exceeding 3 years / Both and 300% of tax undercharged
	Assist or advise (without reasonable care) others to under declare their income	114(1A)	2,000.00 to 20,000.00 / Imprisonment for a term not exceeding 3 years / Both
	Attempt to leave the country without payment of tax.	115(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
	Obstruct any authorized officer of IRBM in carrying out his duties.	116	1,000.00 to 10,000.00 / Imprisonment for a term not exceeding 1 year / Both
	Fails (without reasonable excuse) to comply with an order to keep proper records and documentation.	119A	300.00 to 10,000.00 / Imprisonment for a term not exceeding 1 year / Both
	Fails (without reasonable excuse) to comply with a notice asking for certain information as required by IRBM.	120(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both
Fails (without reasonable excuse) to give notice on changes of address within 3 months.	120(1)	200.00 to 20,000.00 / Imprisonment for a term not exceeding 6 months / Both	

Penalties under Income Tax Act 1967 for Payment of income tax (Payment of Income Tax after deadline.)	Type Of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
	Pay taxes after 30th April (For Non-Business income)	103 (3)	Starting from 1st January 2020 10% increment from the tax payable
	Pay taxes after 30th June (For Business income)		

Penalties under Income Tax Act 1967 for Payment of estimated income tax (for business income)	Type Of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
	Pay installments after 30 days of the date set	107B (3)	10% on installment due
	Actual tax 30% higher than the revised estimate of tax	107B (4)	10% of the difference in actual tax balances and estimated tax made

CAPITAL GAINS TAX UNDER THE INCOME TAX ACT 1967.

Penalties under ITA 1967 for CGT	Types of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under Income Tax Act 1967 for late submission for return form	Fails to furnish CGTRF rests with the person who is chargeable to tax according to the provisions of section 66 to section 75B.	Penalty under section 112(3)	<p>Penalty may be imposed in case of late submission of such return form to LHDNM.</p> <p>Penalty under Subsection 112(3) of the ACP 1967</p> <p>3.1.1. The penalty imposed is based on the delay in submitting the tax return form after the due date, as follows:</p> <p>Delay Period/ [Penalty Rate (%)] Up to 12 month [15%] More than 12 months up to 24 month [30%] More than 24 months [45%]</p>

E-INVOICE UNDER UNDER THE INCOME TAX ACT 1967.

	Types of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under ITA 1967 for e-Invoice	Failing to issue an e-Invoice when required	Section 113(1)	Fine of RM200 to RM20,000 and/or 6 months imprisonment
	Giving incorrect or misleading invoice data	Section 113(1)(a)	Fine + potential prosecution
	Obstruction of tax audit or e-Invoice verification	Section 116	Fine of RM1,000 to RM10,000 or 1 year jail
	Failure to keep proper invoice records	Section 82	Fine of up to RM10,000

WITHHOLDING TAX (WHT), UNDER THE INCOME TAX ACT 1967.

	Types of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under ITA 1967 for Withholding Tax	Failure to deduct or remit withholding. Applies to resident/nonresident payments within one month after such payment has been paid or credited to the resident or non-resident payee.		Failure to deduct and remit any amount of withholding tax due to the DGIR within the stipulated period, that amount which he fails to pay shall be increased by 10% of the amount of withholding tax which he fails to pay and the total sum shall be a debt due from him to the Government and shall be payable to the DGIR.



STAMP ACT 1949

	Types of Offences	Provisions Under SA 1949	Amount Of Fine (RM)
<p>Penalties under Stamp Act 1949 for Stamp Duty Self Assessment System</p>	Registration of instruments of transfer of debentures or shares (executed abroad) is not duly stamped	SA 1949	Not exceeding RM250 Not less than RM1,000 and not exceeding RM10,000 (Effective Jan 2026)
	Offence of executing and signing documents that have not been duly stamped		Not exceeding RM1,500 Not less than RM1,000 and not exceeding RM10,000 (Effective Jan 2026)
	Offence for failing to execute and transfer a contract note		RM200 or 10% of the amount payable, whichever is higher. RM500 or 20% of the amount payable, whichever is higher (Effective Jan 2026)
	Failure to pay the remitted compound duty to the Collector within the fixed period on or before the 14 th day of the next month		Not exceeding RM2,500 Not less than RM2,500 and not exceeding RM50,000 (Effective Jan 2026)
	Offence of failing to disclose all facts and circumstances in an instrument duly executed with the intention of evading payment of duty		Not exceeding RM5,000 Not less than RM2,500 and not exceeding RM50,000 (Effective Jan 2026)
	Offences relating to stamp certificates, such as selling or falsifying stamp certificates, and others		RM50.00 or 10% of the deficient duty, whichever is higher, if stamped within 3 months after the time for stamping;
	Offence relating to the stamping due to the delay period (within 30 days from the date it is executed in Malaysia or within 30 days after it is received in Malaysia if it is executed outside Malaysia.)		RM100.00 or 20% of the deficient duty, whichever is higher, if stamped after 3 months from the time for stamping; The above rates are effective from 01/01/2025.

RPGT ACT 1976

	Types of Offences	Provisions Under of the RPGT ACT 1976	Amount Of Fine (RM)
Penalties under RPGT ACT 1976	Fails to submit completed Form CKHT 1A / CKHT 1B within 60 days after the date of disposal of the asset; Fails to submit completed Form CKHT 1A / CKHT 1B after the extended date of permitted time; or The disposer fails to declare the disposal of a chargeable asset. (relevant for Disposer)	Penalty under subsection 29(3)	Penalty can be charged up to 3 times the amount of tax charged.
	Offence relating to the incorrect return or gives incorrect information on the disposal of asset, (relevant for Disposer)	Penalty under subsection 30 (2)	The penalty may be charged equal to the amount of tax under declared (maximum of 100%).
	Offence relating to the incorrect return under subsection 13(6) of RPGT Act 1976 which causes the acquirer fail to remit the payment under subsection 21B(1) or (1A) of the RPGT Act 1976 (relevant for Disposer)	Penalty under subsection 14(5)	The imposition is 10% on the amount of tax charged.
	Failure to retain and make payment of an amount under Section 21B of the RPGT Act 1976 within 60 days after the date of asset disposal. The penalty that may be imposed is equivalent to 10% of the amount that has not been paid. (relevant for Acquirer)	Penalty under subsection 21B(2)	Civil legal action under Section 23 of the RPGT Act 1976 may be taken against the acquirer for any outstanding tax that remains unpaid within the specified time period, and this amount becomes a debt to the government.

TRANSFER PRICING, INCOME TAX ACT 1967

	Types of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under Transfer pricing, Income Tax Act 1967	Failure to Furnish Contemporaneous Transfer Pricing Documentation	under section 113B of the ITA.	Offence and shall, on conviction, be liable to a fine not less than twenty thousand ringgit and not more than one hundred thousand ringgit or to imprisonment for a term not exceeding six months or to both.
	Fails to keep and maintain sufficient records, including the CTPD, for a period of seven years	Offence under section 119A	Fine between RM300 to RM10,000 or to imprisonment for a term of not more than one year, or both
	Fails to furnish the CTPD within fourteen days upon being served a notice of request by the IRBM	Offence under subsection 113B(1) of the ITA	May be prosecuted for that offence. If convicted, the taxpayer is liable to a fine not less than RM20,000 and not more than RM100,000, or to imprisonment for a term not exceeding six months, or to both, for each year of assessment of the offence.
	Failure to furnish the CTPD in cases where no prosecution has been instituted in 179 Malaysia Transfer Pricing Guidelines respect of the failure		The penalty ranges from RM20,000 to RM100,000 for each year of assessment in which the failure occurs.

PCB PENALTY, MONTHLY TAX DEDUCTION, 1994

	Types of Offences	Provisions Under ITA 1967	Amount Of Fine (RM)
Penalties under Monthly Tax Deduction, 1994	Failure to Furnish Contemporaneous Transfer Pricing Documentation	Subsection 110(1), 17,1994	Offence and shall, on conviction, be liable to a fine not less than twenty thousand ringgit or to imprisonment for a term not exceeding six months or to both.

SERVICE TAX ACT, 2018

	Types of Offences	Provisions Under Sales & service Tax Act, 2018	Amount Of Fine (RM)
Penalty For Sales & Service Tax (SST)	Penalties may be imposed if the following offences are committed: <ul style="list-style-type: none"> Any deficiency on the net tax payable No SST return is made A SST return is submitted without payment or a lesser payment Failure to register 		Late Payment Penalty; 10% - of the amount not paid after the last date of the first 30 days period. 15% - of the amount not paid after the last date of the second 30 days period. 15% - of the amount not paid after the last date of the third 30 days period.



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NIGERIA

Introduction	Nigeria's tax landscape is undergoing its most significant reform in decades. Beginning January 2026, the country will implement four new laws – the Nigeria Tax Administration Act (NTAA 2025), Nigeria Tax Act (NTA 2025), Nigeria Revenue Service Act (NRS 2025), and Joint Revenue Board Act (JRB 2025). These Acts replace the fragmented system previously governed by multiple standalone laws such as CITA, VATA, PITA, and CGTA. The new framework unifies administrative procedures across all tax types – including corporate income tax, PAYE, WHT, VAT, capital gains, stamp duties, real estate tax, and transfer pricing – and introduces digital compliance, e-invoicing, fiscalisation, and harmonised penalty structures. Enforcement under the 2025 regime now combines administrative fines, CBN-MPR-linked interest, automated enforcement, and criminal penalties to strengthen transparency and compliance across Nigeria's tax system.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual return	₦50,000 for first month; ₦25,000 each subsequent month of delay.	NTAA s.91 (1)(a)-(b)
	Late payment of assessed or self-assessed tax	Interest at CBN Monetary Policy Rate (MPR) + prescribed spread until paid.	NTAA s.101
	False or fraudulent return	Fine or imprisonment; plus payment of under-paid tax + interest.	NTAA s.106 (1)(a)-(b)
	Failure to keep accounting records (min. 6 years)	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
	Failure to respond to NRS notice / audit	₦100,000 first day + ₦10,000 per additional day; may escalate to prosecution.	NTAA s.102 (1)-(2)
	Failure to notify change of address / cessation of business	₦50,000 (company) or ₦25,000 (individual).	NTAA s.100
Payroll Tax (PAYE)	Failure to withhold or remit PAYE	10 % of unremitted tax + interest at CBN MPR; liable for tax unpaid.	NTA s.120; NTAA s.94
	Late filing of annual employer return	₦50,000 first month; ₦25,000 each subsequent month.	NTAA s.91 (1)(a)-(b)
	Failure to keep employee payroll records	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
	Failure to respond to PAYE information request	₦100,000 first day + ₦10,000 per additional day.	NTAA s.102 (1)-(2)

Withholding Tax (WHT)	Failure to deduct / remit	₦50,000 first month; ₦25,000 each subsequent month + interest at CBN MPR and liability for full tax.	NTAA s.93-94
	Failure to file WHT schedule with remittance	₦50,000 first month; ₦25,000 per subsequent month until filed.	NTAA s.91 (1)-(b)
	Using deducted tax for other purposes	Offence in addition to remittance default; fines and enforcement apply.	NTAA s.94 (3)
	Failure to issue WHT credit note / e-acknowledgment	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
Capital Gains Tax (CGT)	Non-reporting / non-payment on disposals	Assessment of unpaid tax + interest at CBN MPR; late-filing penalties apply.	NTA s.129; NTAA s.101
	Failure to keep CGT support (cost, proceeds, expenses)	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
	Failure to respond to CGT enquiry	₦100,000 first day + ₦10,000 per additional day.	NTAA s.102 (1)-(2)
Value Added Tax (VAT)	Failure to register for VAT	₦50,000 first month; ₦25,000 per subsequent month until registered.	NTAA s.90 (1)-(2); NTA s.152
	Late filing of VAT return (monthly)	₦50,000 first month; ₦25,000 each subsequent month.	NTAA s.91 (1)(a)-(b); NTA s.155
	Failure to remit VAT	10 % of unremitted tax + interest at CBN MPR.	NTA s.155 (4); NTAA s.101
	Failure to issue VAT invoice	Administrative fine per invoice; may combine with fiscalisation sanctions.	NTA s.155 (2); NTAA s.97
	Non-compliance with e-invoicing / fiscalisation	₦1,000,000 first day + ₦10,000 per additional day; off-system transactions subject to extra sanctions.	NTA s.153, s.158; NTAA s.104
	Failure to keep VAT records (input/output transactions)	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
Customs	Under-declaration / misclassification of imports	Seizure or forfeiture of goods + assessment of duties with CBN-MPR interest and fines.	NRS s.45; NTAA s.106
	Failure to keep import / export documentation	₦50,000 + ₦25,000 per day while default continues.	NTAA s.97 (1)-(3)
	Failure to comply with inspection / valuation notice	₦100,000 first day + ₦10,000 per additional day; licence sanctions possible.	NTAA s.102 (1)-(2); NRS s.46
Stamp Tax	Failure to affix or pay stamp duty (contracts, bank docs, share transfers)	Instrument inadmissible until stamped; interest and daily penalties may apply.	NTA s.168; NTAA s.97
	Failure to use authorised e-stamp platform (electronic instruments)	Daily fiscalisation penalty; instrument treated as unstamped until regularised.	NTA s.169; NTAA s.104
	Failure to submit returns by collecting agents (banks/registrars)	₦50,000 first month; ₦25,000 per subsequent month.	NTAA s.91 (1)(b); NRS s.44

Real Estate Tax	Under-declaration / non-declaration of property values	Re-assessment + interest at CBN MPR; property lien or sealing for persistent default.	JRB s.22-23; NTAA s.101
	Failure to declare / register property within 30 days of acquisition / occupation	₦50,000 first month; ₦25,000 per subsequent month until declared.	NTAA s.90 (1)-(2); JRB s.22
	Failure to notify change of ownership within 30 days	₦50,000 (company) or ₦25,000 (individual).	NTAA s.100; JRB s.22
	Failure to remit property taxes collected as agent / manager	₦50,000 first month; ₦25,000 each subsequent month + interest at CBN MPR.	NTAA s.94; JRB s.23
	Obstruction of valuation / enforcement officers	₦100,000 first day + ₦10,000 per additional day; sealing may follow.	NTAA s.102 (2)
Transfer Pricing (TP)	Failure to file annual TP Declaration / Disclosure	₦10 million first instance + ₦10,000 per day continuing default or 1 % of value of undisclosed transactions.	NTA Fifth Schedule para 7
	Failure to maintain documentation / provide on request	₦10 million + ₦10,000 per day; 1 % of transaction value for false disclosure.	NTA Fifth Schedule para 7(4); NTAA s.102
	Failure to implement arm's-length adjustment after NRS decision	Interest at CBN MPR from original due date; enforcement may follow.	NTAA s.101; NTA Fifth Schedule para 8
General Compliance	Obstructing or not responding to NRS notice / audit	₦100,000 first day + ₦10,000 each subsequent day; may escalate to criminal offence.	NTAA s.102 (1)-(2)
	Failure to register for tax (TIN)	₦50,000 first month; ₦25,000 each subsequent month.	NTAA s.90 (1)-(2)
	Failure to grant access for deployment of tax technology	₦50,000 first day + ₦25,000 per additional day.	NTAA s.98
	Tampering with / processing sales outside fiscalised system	₦1,000,000 first day + ₦10,000 per additional day and loss of tax credit entitlement.	NTAA s.104; NTA s.153
	Tax evasion (criminal): concealment, false invoices, forgery	Imprisonment and/or fine = amount evaded + interest; possible asset seizure.	NTAA s.106; NTA 2025 (Offences)



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QATAR

Introduction	Qatar's tax compliance and enforcement framework is governed under the Income Tax Law No. 24 of 2018 and administered by the General Tax Authority (GTA). The regulations apply to corporate income tax, withholding tax, record-keeping and statutory filings. The GTA imposes administrative penalties, late-filing surcharges and interest charges for non-compliance. The level of penalty varies based on the nature of the violation, such as failure to register, delay in filing returns or late tax payment.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of Annual Tax Return	QAR 500/day of delay up to QAR 180,000 maximum	Law No. 24/2018, Art. 24; GTA Circulars
	Late payment of assessed tax	1% per month on unpaid tax until settlement	Law No. 24/2018, Art. 29
	Failure to submit Audited Financial Statements (where required)	Fixed penalty up to QAR 30,000	Articles. 131-133, Law 91/2005; Law 206/2020
	Failure to obtain / renew Tax Card	Fine QAR 5,000 to QAR 100,000	Law No. 24/2018, Art. 14-15
	Failure to maintain accounting records (minimum 10 years)	Penalty up to QAR 500,000	Law No. 24/2018, Art. 12 & 36
Payroll Tax	Failure to submit payroll info where taxable employees exist (expats in PE/branch)	Subject to CIT reassessment + penalties	GTA audit practice (no separate payroll tax in Qatar)
Withholding Tax (WHT)	Failure to remit deducted WHT	1% per month on unpaid WHT until payment	Law No. 24/2018, Art. 29
	Late submission of monthly WHT Return	QAR 500/day delay (max QAR 180,000)	Executive Regulations; GTA Circulars
	Failure to deduct WHT on non-resident payments	Penalty = amount of WHT not deducted + 1% per month interest	Law No. 24/2018, Art. 29 & 31
Capital Gains Tax	Non-reporting of capital gains on share/property transfers	Tax assessed at 10% of gain + late payment interest (1%/month)	Law No. 24/2018, Art. 11-29

Value Added Tax (VAT)	There is currently no VAT regime in Qatar		
Customs	Under-declaration / Misclassification of imports	Fine equal to 25-100% of the evaded customs duties; goods may be seized or subject to reassessment.	Qatar Customs Law No. 40 of 2002, Arts. 141-142
	Smuggling prohibited goods	Fine equal to 3× the value of goods; imprisonment 6 months-3 years; mandatory confiscation.	Customs Law No. 40 of 2002, Art. 142(3)
	Smuggling exempt goods	Fine 10%-100% of the value of goods; imprisonment 1 month-1 year; confiscation of goods/transport.	Customs Law No. 40 of 2002, Art. 142(2)
	Smuggling dutiable goods	Fine $\geq 2 \times$ the customs duty and $\leq 2 \times$ the value of goods; imprisonment 1 month-1 year; confiscation possible.	Customs Law No. 40 of 2002, Art. 142(1)
Stamp Tax	There is no stamp tax in Qatar		
Real Estate Tax	There is no real estate tax in Qatar		
Transfer Pricing	Failure to file TP Disclosure Form	Administrative penalty assessed by GTA; risk of TP adjustment + tax + interest	GTA TP Regulations (2020)
	Failure to maintain Master File & Local File (if revenue \geq QAR 50M)	GTA may apply income adjustments + penalties + 1% interest/month	
General Compliance	Social Insurance (Qatari Employees): Failure to register Qatari employees with GRSIA	Employer must pay owed contributions in arrears + financial penalties	Law No. 1 of 2022 (Social Insurance Law)
	Late payment of monthly pension contributions (Employer share + Employee share)	Late interest / surcharge applied by GRSIA	GRSIA Administrative Circulars
	Communication with GTA: Failure to respond to GTA queries, notices, or audit requests within the specified timeframe	Administrative penalties + potential tax reassessment based on GTA best judgment	Law No. 24/2018, Art. 24 & Audit Procedures
	Tax Evasion (Criminal) Deliberate concealment of income / false documents / fraudulent returns	Fine up to QAR 500,000 and/or imprisonment up to 5 years	Law No. 24/2018, Art. 35-36



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SINGAPORE

Introduction	Singapore tax framework is governed by Income Tax Act 1967. It is governed by Inland Revenue Authority of Singapore [IRAS].		
Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual tax return.	If a company fails to file its corporate income tax return (e.g. Form C, C-S or C-S (Lite)) by the due date (normally 30 Nov each year) then the company is committing an offence. IRAS can issue an estimated Notice of Assessment (based on prior years or available information) and require payment within 1 month. IRAS may "compound" the offence (i.e. accept a fixed composition amount instead of prosecution). The composition amount can be up to S\$5,000 per offence depending on compliance history.	IT Act 1967
	Late payment of assessed tax	If payment is not received by the due date, IRAS imposes a 5% late payment penalty on the unpaid tax.	IT Act 1967
	False or fraudulent return	Directors of non-filing companies may also be personally liable: the director may face fines up to S\$10,000 or court attendance / even arrest warrants in serious cases	IT Act 1967
	Failure to keep accounting records. Must retain books for 5 years minimum	Directors may face up to S\$10,000 fine for non-compliance with director-information requests plus jail.	IT Act 1967
Payroll Tax	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
Withholding Tax (WHT)	Failure to deduct or remit withholding. Applies to resident/nonresident payments	A 5% penalty of the tax amount payable will be imposed if the tax is not paid by the due date. If the tax remains unpaid after a certain time (e.g., 30 days or more after due date), an additional penalty of 1% per month may be imposed on the unpaid tax, up to a maximum of 15% of the tax amount.	IT Act 1967
Capital Gains Tax	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
Goods & Service Tax (GST)	Failure to register for GST	Threshold: S\$ 1 Million annual turnover.	IT Act 1967
	Late filing of GST return	Additional S\$200 for every completed month the return remains outstanding	IT Act 1967
	Failure to comply with e-invoicing	NOT APPLICABLE	NOT APPLICABLE
	Issuing false invoices	Considered tax fraud. Imprisonment and fine applicable as per gravity of offence.	IT Act 1967

Stamp Tax	Failure to affix/pay stamp duty. Applies to contracts, bank docs, ads	For late payment within up to 3 months after the deadline: A penalty of S\$10 or the amount of duty payable, whichever is greater. For late payment exceeding 3 months after the deadline: A penalty of S\$25 or four times the duty payable, whichever is greater.	IT Act 1967
Transfer Pricing	Failure to disclose related-party transactions. Disclosure form due with CIT return schedule 508.	Treated as failure to furnish information required under the Income Tax Act. IRAS may impose a composition fine of up to S\$5,000 for each offence. On conviction, the court may impose a fine up to S\$10,000 and/or imprisonment up to 12 months for officers in default (s 65 and s 94 of the Income Tax Act 1967).	IT Act 1967
General Compliance	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE



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SPAIN

Introduction	Spain's tax enforcement framework is governed primarily by the Law 58/2003, of 17 December, General Taxation, which is the cornerstone of the tax system, setting out its fundamental principles and regulating relations between the tax authorities and taxpayers. The Spanish Tax Agency (AEAT) applies a combination of administrative fines, interest surcharges, and criminal penalties depending on the nature and severity of the violation.
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Corporate Income Tax (CIT)	Late filing of annual tax return	<ul style="list-style-type: none"> When there is no financial damage for the Treasury (e.g. negative returns or refunds), a fixed fine of €200 is applicable. In case of financial damage, the following applies: No prior request of the AEAT: surcharge of 1% plus an additional 1% for each full month of delay. After 12 months, the surcharge is 15% plus interests for the time elapsed from the day after the 12-month deadline until the submission of the return. With prior request of the AEAT: fines from 50% to 150% of the debt, depending on the qualification of the offence (minor, serious or very serious). 	Law 58/2003
	Late payment of the annual tax return	<p>When the payment is done after the deadline but the filing has been done in time, the following enforcement surcharges apply:</p> <ul style="list-style-type: none"> Enforcement surcharge: 5% of the amount. Applicable when the entire debt is paid before notification of the request of the AEAT. Reduced enforcement surcharge: 10% of the amount. Applicable when debt is paid after being requested by the AEAT but within the period granted by the same. Enforcement surcharge: 20% of the amount. Applicable when the debt and the reduced surcharge have not been paid in full within the period granted. 	Law 58/2003
	False or fraudulent return	For monetary data, the fine can be up to 2% of the amount of undeclared or incorrectly declared transactions, with a minimum of €500. For non-monetary data, the penalty is usually €200 per piece of data.	Law 58/2003
	Failure to keep accounting records. Must retain books for 5 years minimum	Fine of 1% of the turnover of the offender in the financial year to which the infringement relates, with a minimum of €600.	Law 58/2003

Payroll Tax	Failure to withhold/remit payroll taxes or other withholding taxes	<ul style="list-style-type: none"> When there is no financial damage for the Treasury (e.g. negative returns or refunds), a fixed fine of €200 is applicable. In case of financial damage, the following applies: No prior request of the AEAT: surcharge of 1% plus an additional 1% for each full month of delay. After 12 months, the surcharge is 15% plus interests for the time elapsed from the day after the 12-month deadline until the submission of the return. With prior request of the AEAT: fines from 50% to 150% of the debt, depending on the qualification of the offence (minor, serious or very serious). 	Law 58/2003
	Late filing of annual payroll declaration	Fine of €20 for each data or set of data relating to the same person or entity that should have been included in the declaration, with a minimum of €300 and a maximum of €20,000.	Law 58/2003
Personal Income Tax	Late filing of annual tax return	The same surcharges and penalties apply as in the case of Corporate Income Tax.	Law 58/2003
	Late payment of the annual tax return	The same surcharges and penalties apply as in the case of Corporate Income Tax.	Law 58/2003
	False or fraudulent return	The same surcharges and penalties apply as in the case of Corporate Income Tax.	Law 58/2003
Value Added Tax (VAT)	Failure to register for VAT	A fine of €200 is applicable when the census declaration is not submitted or is submitted late.	Law 58/2003
	Late filing of VAT return	<ul style="list-style-type: none"> When there is no financial damage for the Treasury (e.g. negative returns or refunds), a fixed fine of €200 is applicable. In case of financial damage, the following applies: No prior request of the AEAT: surcharge of 1% plus an additional 1% for each full month of delay. After 12 months, the surcharge is 15% plus interests for the time elapsed from the day after the 12-month deadline until the submission of the return. With prior request of the AEAT: fines from 50% to 150% of the debt, depending on the qualification of the offence (minor, serious or very serious). 	Law 58/2003
	Failure to comply with e-invoicing	Non-applicable yet	
	Issuing false invoices	In case of issuing false invoices, the offence is classified as very serious and the penalty consists of a proportional fine of 75% of the total amount of the transactions that gave rise to the offence. If the conduct constitutes the offence of document falsification, criminal proceedings prevail. The penalty may be increased by 100% if there is a substantial breach of invoicing obligations, except in cases of simulated activity.	Law 58/2003
Customs	Under-declaration/ misclassification of imports		Law 58/2003

Stamp Tax	Issuing false invoices	<ul style="list-style-type: none"> • When there is no financial damage for the Treasury (e.g. negative returns or refunds), a fixed fine of €200 is applicable. • In case of financial damage, the following applies: • No prior request of the AEAT: surcharge of 1% plus an additional 1% for each full month of delay. After 12 months, the surcharge is 15% plus interests for the time elapsed from the day after the 12-month deadline until the submission of the return. • With prior request of the AEAT: fines from 50% to 150% of the debt, depending on the qualification of the offence (minor, serious or very serious). 	Law 58/2003
Real Estate Tax	Under-declaration/ misclassification of imports	<p>When the payment is done after the deadline, the following enforcement surcharges apply:</p> <ul style="list-style-type: none"> • Enforcement surcharge: 5% of the amount. Applicable when the entire debt is paid before notification of the request of the AEAT. • Reduced enforcement surcharge: 10% of the amount. Applicable when debt is paid after being requested by the AEAT but within the period granted by the same. • Enforcement surcharge: 20% of the amount. Applicable when the debt and the reduced surcharge have not been paid in full within the period granted. 	Law 58/2003
Transfer Pricing	Failure to disclose related-party transactions. Form 232	Fine of €20 for each piece of information or set of information relating to the same person or entity that should have been included in the declaration, with a minimum of €300 and a maximum of €20,000.	Law 58/2003
	Failure to submit Local/Master File. When requested by the Tax Agency	<ul style="list-style-type: none"> • When the Administration does not make any valuation corrections, is considered a serious offence that is punishable by a fine of €1,000 for each data and €10,000 for each set of omitted or false data, with a maximum limit of 10% of the transactions subject to corporation tax, personal income tax or non-resident income tax carried out in tax period. • If the offence involves valuation corrections, the penalty shall be 15% of the amount resulting from the corrections." 	
	Failure to file CbCR. Applies to MNE groups over OECD threshold	Fine of €20 for each piece of information or set of information relating to the same person or entity that should have been included in the declaration, with a minimum of €300 and a maximum of €20,000.	

General Compliance	<p>Communication with ETA: Obstructing or not responding to ETA audit</p>	<p>- Ordinary requests: a) €150, if a requirement is not answered for the first time. b) €300, if the requirement is not answered for the second time. c) €600, if the requirement is not answered for the third time.</p> <p>- Requests of documentation: a) A fixed fine of €300 if the person fails to appear or provide the documentation upon first request. b) A fixed fine of €1,500 if the person fails to appear or provide the documentation upon second request. c) A fine of up to two per cent of the offender's turnover in the calendar year prior to that in which the offence was committed, with a minimum of €10,000 and a maximum of €400,000, if the offender fails to appear or provide the documentation upon the third request.</p> <p>- Inspection proceedings: fines from €1.000 to € 100.000</p>	Law 58/2003
	<p>Social Insurance: Failure to register employees or underreport wages</p>	<ul style="list-style-type: none"> • Serious infringement: Fines ranging from €751 to €7,500 per worker. • Very serious infringement: <ul style="list-style-type: none"> - Minimum level: €3,126 to €6,250. - Medium level: €6,251 to €8,000. - Maximum level: €8,001 to €12,000. • Penalties for repeat offences: In cases of repeat offences or failure to cooperate with the inspection, the fine may exceed €12,000. 	Law 13/2012, of 26 December, on combating irregular employment and Social Security fraud
	<p>Tax Evasion (Criminal) Intentional evasion, fake invoices, concealment It is a requirement that the amount defrauded exceeds €120,000.</p>	<p>Penalties for basic tax offences:</p> <ul style="list-style-type: none"> • Imprisonment: from 1 to 5 years. • Fine: up to six times the amount defrauded. • Disqualification: from 3 to 6 years from obtaining subsidies or public aid, as well as from enjoying tax or social security benefits. <p>Penalties for aggravated tax offences</p> <ul style="list-style-type: none"> • Imprisonment: from 2 to 6 years. • Fine: from double to six times the amount defrauded. • Disqualification: the same as for basic offences, in addition to imprisonment and fines. 	Article 305.1 of the Organic Law 10/1995, of 23 November, on the Criminal Code



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THAILAND

Introduction	<p>Taxes in Thailand are imposed in various forms, and the authorities governing each form of payment are separated from each other. The main authorities governing the tax collection in Thailand will be as follows:</p> <ul style="list-style-type: none"> • Revenue Department - Responsible for collecting personal income tax, corporate income tax, value-added tax (VAT), withholding tax, specific business tax, and stamp duty. • Excise Department - Responsible for collecting excise taxes. • Customs Department - Responsible for collecting customs duties on imported and exported goods. • Local Administrative Authorities - Responsible for collecting local taxes, including land and building tax and signboard tax. <p>If a taxpayer fails to comply with the obligations to pay the taxes referred to above, neglects or refuses to act in accordance with the law, evades taxes, or provides false information, the relevant authorities are entitled to impose fines, additional charges, and in some cases, criminal penalties against such taxpayer.</p>
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Tax Type	Type of Noncompliance	Penalty / Sanction	Legal Reference
Personal Income Tax (PIT)	Failure to file or late submission of a tax return	Fine not exceeding 2,000 THB	Section 35 of the Revenue Code
	Failure to file a tax return to evade tax	Fine not exceeding 200,000 THB or imprisonment for a term not exceeding 1 year or both	Section 37 Bis of the Revenue Code
	Giving false statement or evidence to evade tax	Imprisonment for a term of 3 months to 7 years, and a fine of 2,000 to 200,000 THB	Section 37 of the Revenue Code
	Late payment of assessed tax	Surcharge of 1.5 percent per month and a fine of 2,000 THB imposed on the period of the month that the tax has not yet been paid	Section 27 of the Revenue Code
Corporate Income Tax (CIT)	Failure to file or late submission of a tax return	Fine not exceeding 2,000 THB	Section 35 of the Revenue Code
	Failure to file a tax return to evade tax	Fine not exceeding 200,000 THB or an imprisonment for a term not exceeding 1 year or both	Section 37 Bis of the Revenue Code
	False statement or gives false statement or evidence to evade tax	Imprisonment for a term of 3 months to 7 years, and a fine of 2,000 to 200,000 THB	Section 37 of the Revenue Code
	Late payment of assessed tax	Surcharge of 1.5 percent per month	Section 27 of the Revenue Code

Value Added Tax (VAT)	Operating a business without VAT registration	"Fine twice the tax due in the tax month for the duration of failure to comply with such provision, or 1,000 THB, whichever is greater. Imprisonment up to 1 month, or a fine up to 5,000 THB, or both"	"Section 89 (1) of the Revenue Code Section 90/2 of the Revenue Code"
	Late or missing VAT return/payment	Fine twice the amount of tax due or remittable in the tax month	Section 89 (2) of the Revenue Code
	Filing a VAT return or remitting VAT incorrectly, causing the VAT due or remitted to be under- or over-stated	Additional penalty equal to the amount of underpaid or overpaid VAT	Section 89 (3) of the Revenue Code
	Filing an incorrect VAT return resulting in understated output VAT or overstated input VAT	Fine for the amount of the deficient output tax or excess input tax	Section 89 (4) of the Revenue Code
	Using false tax invoice in tax calculation partly or wholly	Fine twice the amount of tax on such an invoice	Section 89 (7) of the Revenue Code
	Late or incomplete VAT payment/remittance	Surcharge of 1.5 percent per month on the unpaid VAT	Section 89/1 of the Revenue Code
	Failure to issue or deliver a tax invoice	Imprisonment up to 1 month, or a fine up to 5,000 THB, or both	Section 90/2 of the Revenue Code
	Failure to prepare VAT-related reports	Imprisonment up to 6 months, or a fine up to 10,000 THB, or both	Section 90/3 of the Revenue Code
Specific Business tax	Operating a business subject to specific business tax without registration	Imprisonment not exceeding 1 month or a fine not exceeding 5,000 THB or both	Section 91/18 of the Revenue Code
	Failure to prepare a record of taxable and exempt gross receipts	Imprisonment not exceeding 6 months or a fine not exceeding 10,000 THB or both	Section 91/19 of the Revenue Code
Stamp Duty	Neglecting or refusing to pay duty or cancel stamp	Fine not exceeding 500 THB	Section 124 of the Revenue Code

Customs Duty	Failure to comply with the Customs Act, including the failure to submit goods declaration, pay the full amount of duties, or provide a security deposit	Fine not exceeding 50,000 THB	Section 208 of Customs Act 2017
Withholding tax	Failure to pay or remit withholding tax within the prescribed period	Surcharge of 1.5 percent per month and fine of 2,000 THB imposing on the period of the month that the tax has not yet been paid	Section 27 of the Revenue Code
	Failure to issue withholding tax certificates	Fine not exceeding 2,000 THB	Section 35 of the Revenue Code
	Failure to withhold or remit the full Withholding Tax	Payer is jointly liable with the payee for the unpaid Withholding Tax	Section 54 of the Revenue Code



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UGANDA

Legal Reference	The Tax Procedures Code Act, 2014		
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Common term: Penal tax“ means a tax imposed as a penalty for failure to perform an act required by or under a tax law;

Category of Non-Compliance	Type of Non-compliance	Penalty	Legal Reference
Return filing (Income, rental Income, provisional tax estimate, business information return, Value Added Tax, excise duty and any other return or form required to be furnished under a tax law).	Failure to furnish a tax return by the due date or within a further time allowed by the Commissioner.	Two percent of the tax payable under the return before subtracting any credit allowed to the taxpayer on his or her tax return or ten currency points per month, whichever is higher, for the period the return is outstanding.	Section 48
Records	Failure to maintain proper records as required under any tax law for a tax Period.	Penal tax equal to double the amount of tax payable by the person for the period to which the failure relates.	Section 49
Accuracy of Statements	Knowingly or recklessly; a) Making a statement to an officer of URA that is false or misleading in a material Particular; or b) Omitting from a statement made to an officer of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular and the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading statement or omission.	Penal tax equal to double the amount of the excess.	Section 50

<p>Provisional tax Estimates</p>	<p>a) Estimate or revised estimate of chargeable income for a year of income is less than ninety percent of the taxpayer's actual chargeable income assessed for that year.</p> <p>b) Estimate or revised estimate of gross turnover for a year of income is less than ninety percent of the taxpayer's actual gross turnover for that year</p>	<p>a) Penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate or as revised, of chargeable income and the tax calculated in respect of ninety percent of the taxpayer's actual chargeable income for the year of income.</p> <p>b) Penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate, or as revised, of gross turnover and the tax calculated in respect of ninety percent of the taxpayer's actual gross turnover for the year of income.</p>	<p>Section 51</p>
<p>Registration</p>	<p>Failure to apply for registration as required under a tax law</p>	<p>Penalty equal to the higher of-</p> <p>(a) Double the amount of tax payable during the period commencing on the last day of the application period until the person files an application for registration with the Commissioner or the Commissioner registers the person on the Commissioner's own motion; or</p> <p>(b) Fifty currency points.</p>	<p>Section 52</p>



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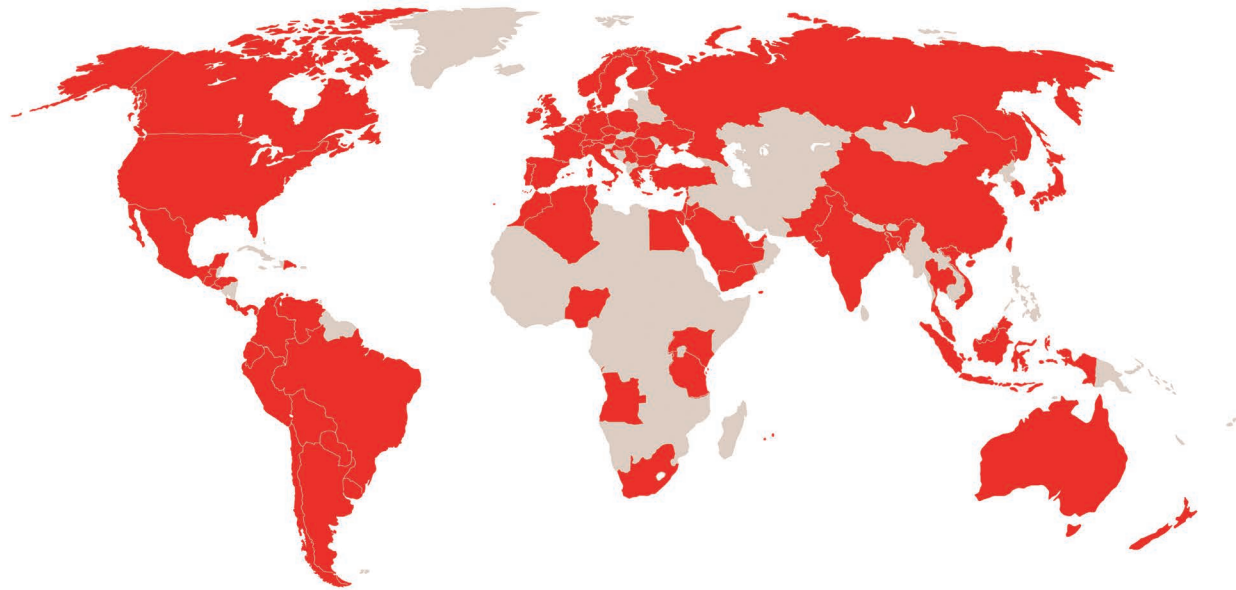
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INTERNATIONAL COMPARISON

Newsletter November

2025

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