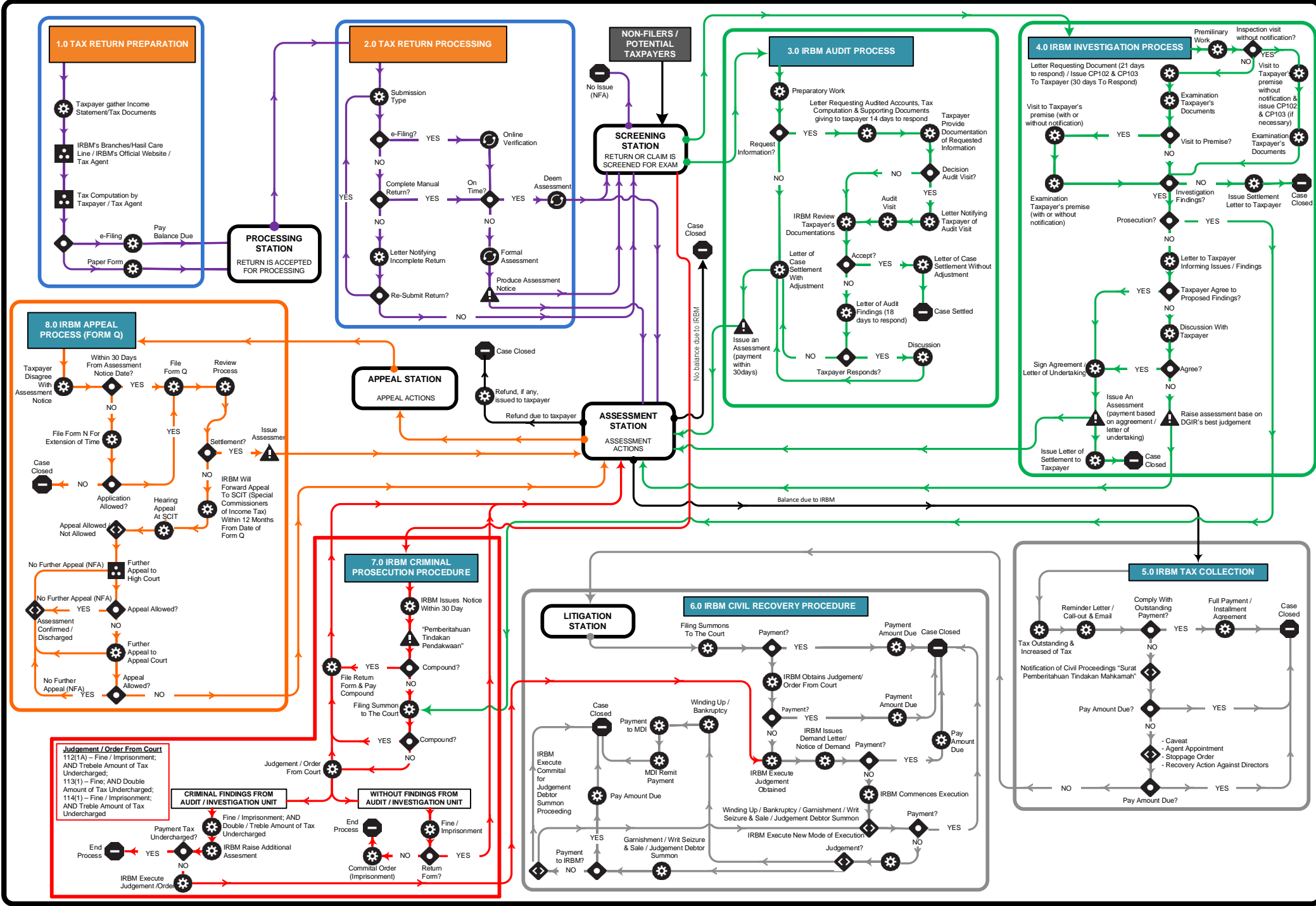


SYMBOLS

- Tax Notice
- Automated Process
- Action / Decision
- End/Case Closed
- Process
- Decision Point
- Choice
- Station's Departures
- Station's Arrivals

LINES

- Tax Preparation
- Audit Process
- Investigation Process
- Collection Process
- Civil Recovery Procedure
- Criminal Procedure
- Appeal Process
- Assessment Process



Judgement / Order From Court
 112(1A) – Fine / Imprisonment; AND Treble Amount of Tax Undercharged;
 113(1) – Fine; AND Double Amount of Tax Undercharged;
 114(1) – Fine / Imprisonment; AND Treble Amount of Tax Undercharged

CRIMINAL FINDINGS FROM AUDIT / INVESTIGATION UNIT
 Fine / Imprisonment; AND Double / Treble Amount of Tax Undercharged;
 IRBM Raise Additional Assessment

WITHOUT FINDINGS FROM AUDIT / INVESTIGATION UNIT
 Fine / Imprisonment;
 Return Form?