



Malaysian Institute Of Taxation
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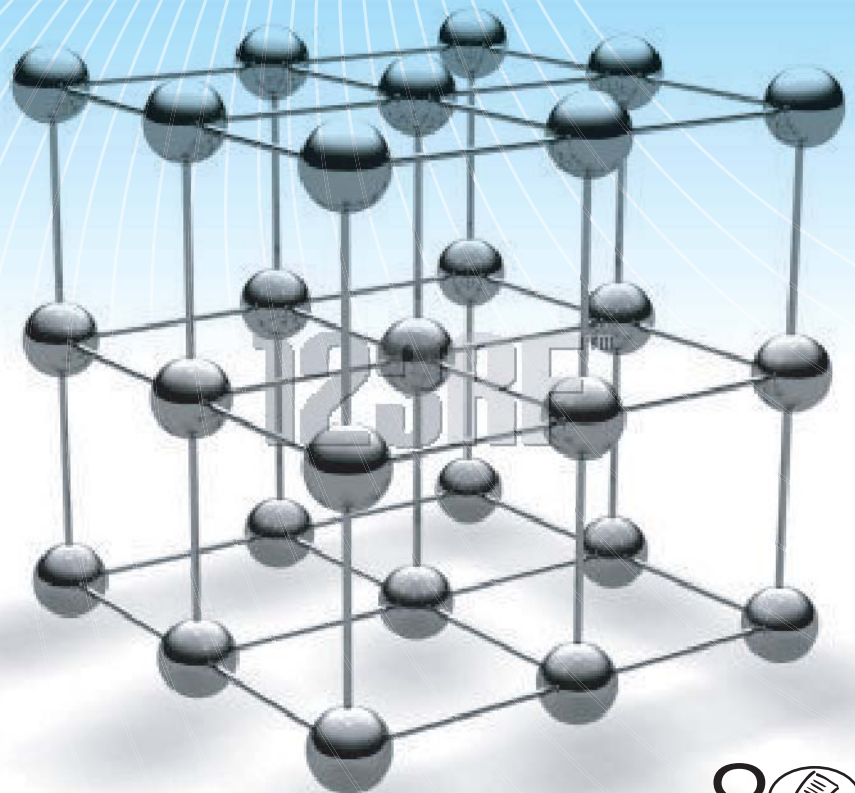
The Premier Body For Tax Professionals

A Critique Of Recent Tax Cases: **Discerning The Judicial Mood**

Date : 17 February 2009, Tuesday

Time : 9.00 am to 5.00 pm

Venue: Equatorial Hotel, Kuala Lumpur



8 
CPD points

Programmes

- 8.30 am **Registration**
- 9.00 am **Chairman's Welcoming Address**
Mr. Ronnie Lim, Managing Director, Deloitte KassimChan Tax Services Sdn. Bhd.
- 9.15 am **Latest development in the law related to the valuation and the assessment of customs duties in respect of royalties paid to the brand owners of the imported goods by local importers**
Speaker:
Mr. Maniam Kuppusamy, Messrs. Skrine & Co.
- 10.00 am **Questions & Answers**
- 10.15 am **Morning Refreshments**
- 10.45 am **OPD Sdn Bhd v KPHDN (Rayuan PKCP 53/2006)**
- *Good faith as a defence to set aside penalty raised under Section 113(2) of ITA 1967;*
- *Can a taxpayer appeal against its own tax return?;*
- *Can a taxpayer appeal against the IRB's decision to adjust the carried forward losses?;*
- *Whether the taxpayer's marketing strategy of giving away golf club memberships amounted to entertainment?*
Speaker:
Datuk D.P. Naban, Messrs. Lee Hishamuddin Allen & Gledhill
- 11.30 am **Questions & Answers**
- 11.45 am **The Court of Appeal decision in Castrol (Aspac Lubricants (M) Sdn Bhd v KPHDN (2007) MSTC 4,271**
- *Deductibility of revenue expenses*
- *Entertainment expenses: the problem with provisos*
- *Sales promotion expenses – selling without spending?*
- *Confusion about consideration*
- *Application and consequences*
Speaker:
Mr. Anand Raj, Messrs. Shearn Delamore & Co
- 12.30 pm **Questions & Answers**
- 12.45 pm **Networking Lunch**
- 2.00 pm **Chairman's Opening Note**
Dato' Raymond Liew, Council Member of MIT
- 2.15 pm **Kerajaan Malaysia v Kemayan Bina Sdn Bhd (2008) MSTC 4,334**
- *Can the delay in filing for summary judgment affect the IRB's action?*
- *When can the presumption of a notice of assessment under Section 145(2) be applied?*
- *Whether a notice of assessment without the "next page" stating where the tax was payable, right of appeal etc is valid?*
Speaker:
Mr. Andrew Davis, Messrs. Isaacs & Davis
- 2.45 pm **Questions & Answers**
- 3.00 pm **Afternoon Refreshments**
- 3.15 pm **DD Dev Sdn Bhd v KPHDN (2008) MSTC 3,726**
- *Whether the DGIR can act contrary to his own Guidelines;*
- *Whether the taxpayer's method of recognising income acceptable;*
- *Whether DGIR can raise an assessment that is statute barred*
Speaker:
Encik Nik Saghir bin Mohd. Nor, Messrs. Nik Saghir & Ismail
- 4.00 pm **Questions & Answers**
- 4.15 pm **Richard Allen Sonnet & anor. v KPHDN**
Speaker:
Mr. Sudharsanan Thillainathan, Messrs. Shook Lin & Bok
- 5.00 pm **Questions & Answers**
- 5.15 pm **End of Seminar**

Chairmen & Speakers

Dato' Raymond Liew

Dato' Raymond Liew is a Chartered Accountant, holds a Masters degree in Business Administration (MBA) from Henley Management College, UK which is affiliated to Brunel University. During his 20 years in the UK, he gained extensive work experience with professional firms and multi-national companies in corporate advisory, insolvency, mergers and acquisitions and corporate tax planning exercises. He is a Trustee of the Malaysian Accountancy Research & Education Foundation and is also a Council Member of the MIT and the MIA and chairs various committees in both the Institutes. He also represents the Institutes in tax dialogues and discussions with the Inland Revenue Board and the Ministry of Finance on a regular basis. Dato' Raymond Liew practises under the flagship of Parker Randall, an independent member firm of Parker Randall International.

Maniam Kuppusamy

Maniam Kuppusamy graduated from University Sains Malaysia with a Bachelor of Arts in 1979 before switching career paths to pursue law and went on to study at University of London, graduating in 1988. He started legal practice in 1991 and joined Skrine in 1995, where he became a partner in 2000.

Prior to joining legal practice, Maniam worked in the Customs Department and was involved in the setting up of the Civil Litigation Unit in the Customs Department between 1988 – 1989. He is proficient in the following areas of Customs Law – Import/Export, Tariffs Classification, WTO Valuation, Sales tax, Service Tax and Excise Tax, and inter alia, advises several local and multinational companies on issues relating to these Customs Laws.

Datuk D.P. Naban

Datuk D.P. Naban is a Senior Partner of Lee Hishammuddin Allen & Gledhill. He also heads the firm's tax practice group. He was called to the English Bar in 1980 and admitted as an advocate and solicitor of the High Court of Malaya in 1981. Datuk Naban has been active in civil and commercial litigation practice for the last 28 years. He has appeared before the Special Commissioners of Income Tax, High Court and Court of Appeal for various tax matters. Besides tax litigation, Datuk Naban advises multinational and local enterprises on tax advisory and tax planning matters. He has extensive litigation experience in other practice areas including defamation, company law, banking and employment law. He is also the Chairman of the Bar Council's Tax Practice Sub-Committee.

Ronnie Lim

Ronnie Lim is a Country Tax Leader for Deloitte in Malaysia. He is also the Managing Director of Deloitte KassimChan Tax Services Sdn Bhd and Deloitte Touche Tohmatsu Tax Services Sdn Bhd. He has over 30 years experience in taxation in UK, Singapore and Malaysia and regular speaker in seminars in US, Europe and Asia Pacific. During his tax career, he has advised companies on various aspects of taxation in Malaysia and overseas.

Anand Raj

Anand Raj has been a member of Shearn Delamore & Co.'s Tax and Revenue Practice Group from 1996 and a partner since 2003. He has extensive experience in all aspects of tax and revenue law advisory, structuring, planning, litigation, transfer pricing, audit and investigation work. He regularly appears as Counsel for taxpayers before the Special Commissioners and superior courts of Malaysia. A number of his cases have been reported. He has prepared and presented papers on tax law at domestic and international forums and contributed to domestic and international journals.

Andrew Davis

Andrew Davis is a Partner with the legal firm Messrs. Isaacs & Davis. He was called to the English Bar in the year 1997 and thereafter called to the Malaysian Bar in the year 1998 and since then has been in active practice in areas of Commercial Law and Civil Law. Mr. Andrew Davis' practice has been mainly in the area of litigation.

Nik Saghir

Nik Saghir was one of the founders of the firm; Nik Saghir & Ismail. Since joining the firm in 1981, he has made considerable contribution to the significant growth of the firm. He has very wide experiences in corporate, banking, taxation laws and privatisation. He was made a Consultant of the firm on April 1, 2006

Sudharsanan Thilainathan

Sudharsanan Thilainathan is a partner of Shook Lin & Bok and he is specialising in Commercial and Tax Litigation. He has graduated with B.Comm/LL.B (Honours) from the Monash University, Australia and hold an LL.M from London School of Economics.



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(before 3 February 2009)

RM375.00
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RM495.00

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(after 3 February 2009)

RM425.00
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RM545.00

* Certificate of Attendance will be issued upon receipt of full payment.

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Fee is made payable to MIT - CPE.
Admission will only be permitted upon
receipt of full payment.
Registration can be made via fax.

About The Organiser

MIT was incorporated on October 1, 1991 as a company limited by guarantee. Currently, MIT is governed by its Council of 16 elected representatives, which delegates much of its detailed work to working committees.

Its mission statement is to be the premier body providing effective institutional support to members and promoting convergence of interests with government, using taxation as a tool for the nation's economic advancement; and to attain the highest standard of technical and professional competency in revenue law and practice supported by an effective secretariat.

Important Notes



Contact Cik Ally / Ms Latha
Tel: 03-2162 8989 Ext 108/113 Fax: 03-2162 8990 E-mail: cpd@mit.org.my



Malaysian Institute of Taxation
B-13-2, Megan Avenue II, No 12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur



All participants will be presented with a Certificate of Attendance upon successful completion of the seminar for use in registering CPD hours.



Please inform us in writing if you intend to cancel. No refunds are given for cancellation by delegates less than 7 days before the workshop. A 20% administration charge will be retained on other cancellations. Please substitute an alternative delegate if you wish to avoid cancellation penalties. Cancelled unpaid registrations will also be liable for full payment of the course fee.



MIT reserves the right to change the speaker, date and to cancel the workshops should unavoidable circumstances arise.



This registration form serves as our official invoice. No further invoice will be issued.



Member's Firm Staff, is the staff of a MIT member within the same firm.