

Analysis of Recent Tax Cases of 2010

DATE	VENUE	TIME
1 November 2010	Mutiara Hotel, Johor Bahru	9.00am to 5.00pm
9 November 2010	Traders Hotel, Penang	
23 November 2010	Hyatt Regency, Kota Kinabalu	
25 November 2010	Four Points Sheraton, Kuching	
29 November 2010	Impiana Casuarina Hotel, Ipoh	
1 December 2010	Equatorial Hotel, Malacca	

Recent Tax Cases

- (a) **MHL Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri**
Whether sales incentives given to retailers are business promotion or entertainment?
- (b) **EMSB v Ketua Pengarah Hasil Dalam Negeri**
Whether accounting words and labels are relevant? Whether the royalty payments are deductible?
- (c) **OS(M)SB v Ketua Pengarah Hasil Dalam Negeri**
Whether the taxpayer was entitled to reinvestment allowance on capital expenditure incurred in relation to non-promoted products notwithstanding it had been granted pioneer status for its promoted products?
- (d) **PSSSB v Ketua Pengarah Hasil Dalam Negeri**
Whether the IRB may disallow the utilisation of capital allowances brought forward and disallow deductions for tour promotions, sales promotions, sponsorship and travelling?
- (e) **MBMSB v Ketua Pengarah Hasil Dalam Negeri**
Whether the registration of newly manufactured cars amounted to withdrawal of stock for own use?
- (f) **KVSB v Ketua Pengarah Hasil Dalam Negeri**
Whether the acquisition of stock-in-trade from holding company during tax waiver year to be treated at cost?
- (g) **YEHHSB v Ketua Pengarah Hasil Dalam Negeri**
Whether the terminal handling charges collected by the taxpayer on behalf of third parties are taxable? Whether director's fees and allowances are deductible? Whether the IRB was entitled to invoke s 140 ITA?
- (h) **RPB v Ketua Pengarah Hasil Dalam Negeri**
Whether capital expenditure incurred for golf course turfing and grass qualify for capital allowance?
- (i) **CH v Ketua Pengarah Hasil Dalam Negeri**
Whether the taxpayer's income was Malaysian source or foreign source?
- (j) **MP Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri**
Whether the High Court may grant a stay of proceedings of the IRB's civil suit against the taxpayer?
- (k) **MCorp Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri**
Whether the compensation for land acquisition is taxable?
- (l) **S Hotel Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri**
Whether a hotel may claim industrial building allowance despite the expiration of investment tax allowance?
- (m) **Ketua Pengarah Hasil Dalam Negeri v AJHH**
Whether compensation for early retirement received by an employee is gains from having or exercising employment?
- (n) **LKC v Ketua Pengarah Hasil Dalam Negeri**
Whether the taxpayer's gross profit margin used by the IRB was incorrect and excessive and what is meant by the exercise of "best judgment" by the IRB?

Speaker

S. Saravana Kumar is a tax lawyer with Lee Hishammuddin Allen & Gledhill. He holds an LL.M in Taxation from the London School of Economics and has been called to the English Bar and Malaysian Bar. He has appeared before the Special Commissioners of Income Tax, the High Court and the Court of Appeal for various tax and customs disputes in Malaysia. Besides tax litigation, Saravana also actively advises businesses on tax advisory & planning, tax audit & investigation, transfer pricing, double taxation issues in cross-border transactions, indirect tax and stamp duty matters. He regularly represents taxpayers in negotiations with the Inland Revenue Board, Royal Malaysian Customs Department and Ministry of Finance. Saravana has written numerous tax-related articles and is a frequent speaker at tax conferences. He is one of the authors of Malaysia Singapore Tax Cases Digest, a publication of CCH Asia.

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| <input type="checkbox"/> Non-Member | RM415.00 |

Registration can be made via fax.

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

Enquiries



Contact Cik Ally / Cik Fadeah

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