

ANALYSIS OF RECENT TAX CASES, CONSTRUING COURT DECISIONS & MANAGING TAX APPEALS EFFICIENTLY

COURSE CONTENTS

Part 1: Recent Tax Cases by the Special Commissioners of Income Tax

- Whether business promotion expenses are entertainment expenses?
(ELM Sdn Bhd v KPHDN, NVA Sdn Bhd v KPHDN & SM Sdn Bhd v KPHDN)
- Whether franchise fees are revenue expenses or capital expenses?
(SPM Sdn Bhd v KPHDN)
- Whether reinvestment allowance is limited to production areas only?
(SETM Sdn Bhd v KPHDN)
- Whether contractual right to develop land amounts to real property for the purposes of RPGT Act 1976?
(B Development Sdn Bhd v KPHDN)

Part 2: Recent Tax Cases by the High Court & Court of Appeal

- Whether reinvestment allowance is available for non-promoted products?
(Sykt KHCOM v KPHDN)
- Whether bank guarantee fees are revenue expenses or capital expenses?
(PKR Sdn Bhd v KPHDN)
- Whether penalty should be imposed when the taxpayer acts in good faith and takes reasonable care?
(KPHDN v OPD Sdn Bhd)
- The meaning of real property company for the purposes of PRGT Act 1976? (KPHDN v Binastra Holdings Sdn Bhd)
- Whether a training ground of a driving school amounts to a plant?
(KPHDN v MSDC Sdn Bhd)
- Determination of source of income
(KPHDN v Aneka Jasaramai Ekspress Sdn Bhd)

Date 24 February 2010
Venue Equatorial Hotel,
Jalan Sultan Ismail,
Kuala Lumpur
Time 9.00 am to 5.00 pm

Part 3: The Techniques of Construing Court Decisions and Reading Judgments

- Introduction to the rules of statutory interpretation and doctrine of judicial precedent
- Analysis of leading cases on taxation of land transaction (ALF Properties, Teruntum Theatre, Penang Realty, Mamor Sdn Bhd, Lower Perak, Lim Foo Yong)
- Case Study on land transaction issues: Whether the gains from the disposal of land are income or capital receipt?)

Part 4: Managing Tax Appeals Efficiently

- Understanding the tax appeal process under Sections 97A, 99, 100 and 131
- Drafting the grounds of appeal for Form Q and Form N
- Tax appeals as a strategy to protect clients' interest

SPEAKER

S. Saravana Kumar is a tax lawyer with Lee Hishammuddin Allen & Gledhill. He graduated in 2002 with a law degree from the University of London. He also holds a Master of Laws in Taxation from the London School of Economics & Political Science. Saravana has appeared before the Special Commissioners of Income Tax and High Court for various tax and custom matters. Among others, he has represented taxpayers in recent tax cases like OPD Sdn Bhd v KPHDN, OS Sdn Bhd v KPHDN, S Hotel Sdn Bhd v KPHDN, CB Sdn Bhd v KPHDN, B Development Sdn Bhd, S.M. Sdn Bhd v KPHDN, PKR Sdn Bhd v KPHDN and SE&TM Sdn Bhd v KPHDN. Besides tax litigation, Saravana also advises businesses on various tax matters including indirect tax, stamp duty, tax advisory and planning, tax audit and investigation and transfer pricing. He has authored numerous tax related articles and is a frequent speaker at tax conferences.

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