

Recent Tax Cases

2010 / 2011

<u>Date</u>	<u>Venue</u>	<u>Date</u>	<u>Venue</u>	<u>Time</u>
7 April 2011	Traders Hotel, Penang	25 April 2011	ImpianaCasuarina Hotel, Ipoh	9.00 a.m. to 5.00 p.m.
18 April 2011	Hyatt Regency Hotel, Kota Kinabalu	29 April 2011	Renaissance Hotel, Malacca	
20 April 2011	Four Points Sheraton Hotel, Kuching	16 May 2011	Mutiara Hotel, Johor Bahru	

*Seats are limited based on first-come, first-served basis.

COURSE OUTLINE

- ME Sdn Bhd v KPHDN (2011)
 - Whether the legal fees and stamp duty incurred by a property developer to promote their houses are deductible expenses?
- CA Sdn Bhd v KPHDN (2011)
 - Whether a taxpayer may challenge a Section 108 shortfall demanded by the IRB?
- DLM Sdn Bhd v KPHDN (2011)
 - Whether a taxpayer may seek judicial review to challenge the additional assessments?
- GID Sdn Bhd v KPHDN (2011)
 - Whether a taxpayer may seek judicial review to challenge the Special Commissioners' decision not to grant Form N application?
- LSM Sdn Bhd v KPHDN (2010)
 - Whether a taxpayer may seek judicial review to challenge the decision of Customs despite the existence of Customs Appeal Tribunal?
- HLM Sdn Bhd v KPHDN (2010)
 - Whether the sales incentives given to retailers are deductible expenses?
- KPHDN v The Pataling Rubber Estates Limited (2010)
 - Whether there was a disposal of real estate for the purposes of Real Property Gains Tax 1976?
- AlamMaritim (M) Sdn Bhd v LHDN (2010)
 - Whether the payment made to a non-resident ship operator is subject to withholding tax under Section 4A(iii) of the Income Tax Act?
- Oren-Puba Sdn Bhd v KPHDN (2010)
 - Whether the diesel purchased by the taxpayer is a deductible expenditure or be disallowed on the ground that the transaction is suspicious?
- KPHDN v Labuan Ferry Corporation Sdn Bhd (2010)
 - Whether the taxpayer is entitled to claim for tax exemption under Section 54A(1) of the Income Tax Act 1967?
- Federal Furniture Holdings Sdn Bhd v KPHDN (2010)
 - Whether the interest expenses arising from the giving of interest free loans by the taxpayer to its subsidiaries are deductible expenditure?
- KPHDN v Promet (Langkawi) Resorts Sdn Bhd (2010)
 - Whether the proceeds from the sale of land should be subject to income tax or real property gains tax?
- KPHDN v Eli Lili (Malaysia) Sdn Bhd (2010)
 - Whether medical congress expenses are deductible expenditure?
- KPHDN v Sineo Enterprise Sdn Bhd (2010)
 - Whether the 'right to build' a proposed hotel forms the taxpayer's stock in trade?
- Kerajaan Malaysia v JiddiJoned Enterprise Sdn Bhd (2010)
 - Civil proceedings commenced by the Government for non-payment of real property gains tax.
- Kerajaan Malaysia v SPM Metal Recycling Sdn Bhd (2010)
 - Civil proceedings commenced by the Government for non-payment of income tax.
- Opto Sensors Sdn Bhd v KPHDN (2010)
 - Whether a taxpayer may claim reinvestment allowance on capital expenditure incurred for non-promoted products?
- LHDN v Kang Keng Tee & Anor (2010)
 - Whether the taxpayers be charged for tax evasion under Section 114 of the Income Tax Act 1967?
- KPHDN v Luxabuilt Sdn Bhd (2010)
 - Whether the incentive payments made to employees amount to bonus payments?
- KPHDN v Chellam Investment Sdn Bhd (2010)
 - Whether the proceeds from the sale of houses are subject to income tax or real property gains tax?

SPEAKERS

S. Saravana Kumar and Siti Fatimah Mohd Shahrom are tax lawyers with Lee Hishammuddin Allen & Gledhill. Saravana holds an LL.M in Taxation from the London School of Economics and Siti holds an LL.B from the University of Nottingham. As tax practitioners, they have 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, they also actively advise businesses on tax advisory & planning, tax audit & investigation, transfer pricing, double taxation issues in cross-border transactions, withholding tax, real property gains tax, indirect tax and stamp duty matters. Saravana and Siti regularly represent taxpayers in negotiations with the Inland Revenue Board, Royal Malaysian Customs Department and Ministry of Finance. Both have written numerous tax-related articles and are frequent speakers at tax conferences. They are also the authors of Malaysia Singapore Tax Cases Digest, a publication of CCH Asia.

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