

Recent Tax Cases

2010 / 2011

Date 20 May 2011 | Time 9.00am-5.00pm | Venue Hotel Istana, Kuala Lumpur

*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?
- CID 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.

Recent Tax Cases 2010 / 2011

Registration Fees

- CTIM Member **RM350.00**
 Member's Firm Staff **RM400.00**
 Non-Member **RM460.00**

Registration can be made via fax.

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

Enquiries



Contact Cik Yus / Encik Ridzuan / Cik Fadeah
Tel: 03-2162 8989 Ext 121/108/119
Fax: 03-2161 3207 / 03-2162 8990
E-mail: cpd@ctim.org.my



B-13-2, Block B, Level 13, Unit 2, Megan Avenue II,
No 12, Jalan Yap Kwan Seng,
50450 Kuala Lumpur

Delegate Contact Details

Full Name : _____

Company : _____

Membership No : _____

Designation : _____

Postal Address : _____

Tel : _____

Fax : _____

Email : _____

Dietary Requirements (if any) : _____

Mobile : _____

Payment Method

I / we hereby enclose

Cash for Amount of RM _____

Cheque No. _____

For Amount of RM _____
(Non-refundable) and made payable to ' CTIM-CPE '

Please debit my

Direct Access-CTIM Visa Card
for amount of RM _____

Direct Access-CTIM Master Card
for amount of RM _____

* Kindly take note that the Institute accepts **only**
Direct Access - CTIM credit cards

Card No _____ Expiry Date _____

□□□□ □□□□ □□□□ □□□□

Cardholder's Name (as appeared on credit card)

Cardholder's Signature _____ Date _____
(signature must correspond with the specimen signature on card)

Please invoice

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be issued 7 days before the commencement of the event. In the event you do not receive the confirmation letter 7 days before the event, please contact us immediately.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 15. A minimum of 3 days notice will be given.

Membership and Education Programme Promotion

- I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details
 I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.