

Recent Tax Cases: Successes and Surprises in Court

DATE	VENUE	Time
10 November 2011	Traders Hotel, Penang	9.00am to 5.00pm
22 November 2011	Hyatt Regency, Kota Kinabalu	
24 November 2011	Four Points Sheraton, Kuching	
6 December 2011	Mutiara Hotel, Johor Bahru	
12 December 2011	Renaissance Hotel, Malacca	
14 December 2011	Impiana Casuarina, Ipoh	

**Postponed to
5 January 2012**

Course Outline

1. G Sdn Bhd v KPHDN (Special Commissioners)
Whether the gains from disposal of land are subject to income tax or RPGT?
2. MP Sdn Bhd v KPHDN (Special Commissioners)
Whether an appeal is still valid if taxpayer files Form Q filed after 30 days?
3. SCM Sdn Bhd v KPHDN (Special Commissioners)
Whether an assessment is null and void if the IRB takes more than 12 months to forward the Form Q to the Special Commissioners?
4. KPHDN v SETM Sdn Bhd (High Court)
Whether reinvestment allowance is restricted to production area only?
5. KPHDN v SM Sdn Bhd (High Court)
Whether business promotion strategies in the form of medical seminars are entertainment?
6. PE Sdn Bhd v KPHDN (High Court)
Can the taxpayer claim interest against IRB for taxes unlawfully collected?
7. DLM Sdn Bhd v KPHDN (High Court)
Is payment for data access royalty and if yes, must it be subject to withholding tax?
8. BC Sdn Bhd v KPHDN (High Court)
Is judicial review available to a taxpayer?
9. KPHDN v MD Sdn Bhd (Court of Appeal)
Whether compensation for compulsory land acquisition is subject to income tax?
10. Highlights of many other cases presently pending before the Special Commissioners and High Court.
11. Highlights of selected recent tax cases from the Commonwealth: understanding the principles and its application in Malaysia.
12. Preparing for a tax appeal: Compilation of evidence.

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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Registration Fees

- | | |
|--|-----------------|
| <input type="checkbox"/> CTIM Member | RM335.00 |
| <input type="checkbox"/> Member's Firm Staff | RM385.00 |
| <input type="checkbox"/> Non-Member | RM435.00 |

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 121/108/113
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,
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50450 Kuala Lumpur

Please tick the relevant boxes

- | DATE | VENUE | | |
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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.

Confirmation of Registration

Please contact us immediately if you have not receive the confirmation letter 7 days prior to the seminar.

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.

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.

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