

ANALYSING TAX CASES

from the Commonwealth Courts in the Context of Malaysian Tax Practice

Date	Venue:	Event Code:	Time:
14 May 2012	Seri Pacific Hotel, Kuala Lumpur	WS/035	9.00am to 5.00pm
24 May 2012	Syuen Hotel, Ipoh	WS/036	
29 May 2012	Renaissance Hotel, Malacca	WS/037	
5 June 2012	Mutiara Hotel, Johor Bahru	WS/039	
18 June 2012	Promenade Hotel, Kota Kinabalu	WS/040	
20 June 2012	Four Point Sheraton, Kuching	WS/041	
26 June 2012	Traders Hotel, Penang	WS/038	

For the first time, CTIM presents a workshop dedicated at analysing recent tax cases from the Commonwealth Courts. Although the Commonwealth tax cases are not binding on our Courts, they are highly persuasive and serve as good guidance in understanding various tax concepts. Our specialist speaker will highlight a number of Commonwealth cases that are relevant in the context of Malaysian tax practice.

1. John Wikins (Motor Engineers) Ltd v Revenue and Customs Commissioners [2011] 1 All ER 537 (UK)
Tax avoidance - Tax issues arising from loan relationships – Interested received on underlying securities treated as interest on loan relationship – Whether credits and debits fairly representing interest under company's loan relationships.
[Relevance: Section 140(1) of the Income Tax Act 1967]
2. Revenue and Customs Commissioners v Banerjee [2011] 1 All ER 985 (UK)
Revenue expenditure - Expenses necessarily incurred in performance of duties of office – Training expenses of a medical professional – Whether expenses incurred in association with training are deductible.
[Relevance: Section 33(1) of the Income Tax Act 1967]
3. Commissioner of Taxation v Ashwick [2011] 277 ALR 1 (Australia)
Revenue expenditure - Unpaid principal and interest written off as bad debts – Is that allowable as bad debts – Whether interest on intra-group loans are deductible expenses.
[Relevance: Sections 33(1) and 34(2) of the Income Tax Act 1967]
4. Commissioner of Taxation v Anstis [2011] 272 ALR 1 (Australia)
Revenue expenditure - Taxpayer incurred expenses in undertaking university study – Required to undertake full time study to establish and retain youth allowance – Whether the expenses are deductible expenses or private expenses.
[Relevance: Section 33(1) of the Income Tax Act 1967]
5. Cheok Doris v Commissioner of Stamp Duties [2010] 4 SLR 397 (Singapore)
Case stated/Appeal - Approach taken for case stated – Case stated was filed the Commissioner - the Commissioner is stopped from denying or resiling from the facts in the case stated.
[Relevance: Stamp Act 1949]
6. ABD Pte Ltd v Commissioner of Stamp Duties [2010] 3 SLR 609 (Singapore)
Revenue expenditure / Income - Whether the costs of acquiring premises and constructing a club is deductible – Whether damages paid to a club member is deductible – Whether entrance fees received for club membership is taxable.
[Relevance: Sections 4(a) and 33(1) of the Income Tax Act 1967]
7. ZF Commissioner of Stamp Duties [2011] 1 SLR 1044 (Singapore)
Capital allowance - Whether dormitories are plant and machinery – Is it eligible for capital allowance.
[Relevance: Schedule 3 of the Income Tax Act 1967]
8. ACC v Commissioner of Stamp Duties [2011] 1 SLR 1217 (Singapore)
Withholding tax - Whether interest rate swap payments are subject to withholding tax – Interpretation of statute.
[Relevance: Section 109 of the Income Tax Act 1967]
9. Contract Pacific Ltd v Commissioner of Inland Revenue [2011] 1 NZLR 302 (New Zealand)
Power - Powers of Revenue to investigate and require information – Whether time limits were exceeded.
[Relevance: Section 81 of the Income Tax Act 1967]
10. Commissioner of Inland Revenue v Penny [2010] 3 NZLR 360 (New Zealand)
Tax avoidance - Companies owned by family trusts purchased surgery practices – Lower than market salary paid by company to surgeon – Whether the company structure and low salary constitute tax avoidance
[Relevance: Section 140(1) of the Income Tax Act 1967]
11. GE Technology Pte Ltd v Commissioner of Inland Revenue (Civil Appeal Nos.7541-7542 of 2010) (India)
Withholding tax - Whether all payments to a non-resident are subject to i=withholding tax or only to payments subject to income tax in India.
[Relevance: Sections 109 and 109B of the Income Tax Act 1967]

Speaker

S. Saravana Kumar is a tax lawyer and partner with Lee Hishammuddin Allen & Gledhill, one of the leading tax law firms in Malaysia which is ranked as a Tier 1 tax practice by Asia Pacific's Legal 500. Alongside Datuk D.P. Naban, Saravana has appeared in benchmark litigations with a sizeable volume of wins in tax disputes. His recent successes in Courts include Metacorp Development, Damco Logistics, Levi Strauss Malaysia, Saujana Hotel, Pelangi, Servier Malaysia, Office Park Development, MHL and ME, all of which are reported in tax journals. Legal 500 describes Saravana as being 'committed', 'sound in knowledge', 'amiable' and always 'well prepared'. Asialaw commented that one client complimented Saravana as "a very clever lawyer who is totally committed to his work, thorough and very service-orientated". Saravana is top choice for major government-linked companies, telecommunications companies, investment banks and even accounting firms seeking representation against decisions and penalties imposed by the Inland Revenue Board.

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Registration Fees

	Klang Valley	Outstation
CTIM Member	<input type="checkbox"/> RM350.00	<input type="checkbox"/> RM335.00
Member's Firm Staff	<input type="checkbox"/> RM400.00	<input type="checkbox"/> RM385.00
Non-Member	<input type="checkbox"/> RM460.00	<input type="checkbox"/> RM435.00

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

- * Registration of participants will be confirmed upon receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * Walk-in participant registration is subject to availability of seats and full payment.
- * Certificate of Attendance will be issued upon full attendance and receipt of full payment.

Enquiries



Contact Cik Yus / Mr Jason / 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,
No 12, Jalan Yap Kwan Seng,
50450 Kuala Lumpur

Please tick the relevant boxes

Date	Venue	Date	Venue
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<input type="checkbox"/> 5 June 2012	Mutiara Hotel, Johor Bahru		

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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.