

# CRIMINAL TAX INVESTIGATIONS & ANTI-MONEY LAUNDERING

## Getting Prepared Before The Law Strikes!!!

Date	Venue	Event Code	Time
21 January 2013	Hyatt Regency, Kota Kinabalu	WS/021	9.00 am to 5.00 pm
22 January 2013	Four Points Sheraton, Kuching	WS/022	
1 March 2013	Impiana Hotel, Ipoh	WS/023	

Criminal sanctions play an important role in tax administration. The Government has recognised this and established a task force on money laundering and financial crime, headed by the Attorney-General's Chambers. They have investigated more than 300 businesses and individuals last year for income tax evasion, under-declaration of Customs duties and money laundering. Taxpayers were probed and charged for offences under the Income Tax Act 1967, Customs Act 1967 and the Anti-Money Laundering and Anti-Terrorism Financing Act 2001. The task force's main goal is to identify and assist the Government in collecting revenue that would otherwise be lost through income tax and Customs duty evasion. The Government has warned that taxpayers who commit any of the three tax offences under the Anti-Money Laundering and Anti-Terrorism Financing Act 2001 will face a heavy penalty. The three tax offences are failure to file income tax returns, submitting incorrect income tax returns and wilful evasion of tax. Last year, 1,389 bank accounts belonging to companies and individuals believed to have committed or abetted in a tax offence were frozen. The landscape of tax investigations has changing. It is more challenging than ever and more changes lie ahead.

Learn how to prepare yourself even before the law strikes. Know the manner of maintaining records, accounts, and documents to bolster your client's case in the event of a criminal tax investigation. Discover possible areas that the authorities would focus on and how best to answer its charges. Understand how to conduct yourself during the criminal tax investigation and subsequent meetings. Learn what to do if an acceptable settlement cannot be reached.

Let's get started by attending this special workshop for tax practitioners, the first in Malaysia, on criminal tax investigations by the country's leading tax lawyers.

### Topics covered:

- Criminal offences under the Income Tax Act 1967 & Defence strategies to taxpayers
- Powers of the Revenue & Safeguards for taxpayers
- What is money laundering and its relationship with tax evasion?
- The art of representing your client before, during and after a criminal tax investigation
- Dealing with the investigation officer- pitfalls to avoid
- Burden of proof & Methods of proof
- Introduction to criminal procedures: Search, Warrant, Interrogation, Arrest, Charge, Bail
- Criminal tax practice tips & Legal representation strategies
- Tax litigation: The practitioners' views
- Case law examples from Malaysia, the Commonwealth and the United States

### Speakers: **Datuk D.P. Naban & Mr S. Saravana Kumar** Partners, Advocates & Solicitors, **Lee Hishammuddin Allen & Gledhill**

**Datuk D.P. Naban** and **S. Saravana Kumar** are tax partners of Lee Hishammuddin Allen & Gledhill, one of the largest law firms in Malaysia. The firm's dynamic Taxation & Private Clients' Practice Group is ranked as a top tier practice by Legal 500. They have appeared in benchmark litigations with a sizeable volume of wins in tax disputes including Metacorp Development, Damco Logistics, Levi Strauss Malaysia, Saujana Hotel, Pelangi, Servier Malaysia, Office Park Development, Success Electronics, Tropiland, Power Root and Mercedes-Benz Malaysia.

Presently, Datuk Naban and Saravana are representing taxpayers in some of the biggest tax disputes in Malaysia including criminal tax investigations. Legal 500 describes them 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". They actively advises businesses on tax advisory & planning, tax audit & investigation, transfer pricing, double taxation issues in cross-border transactions, indirect tax and stamp duty matters.

Datuk Naban and Saravana are authors of Malaysia Singapore Tax Cases Digest, a publication of CCH Asia. They have also authored numerous tax articles and are highly sought-after speakers by accounting firms, trade associations and professional bodies.

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### Registration Fees

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

**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
<input type="checkbox"/> 21 January 2013	Hyatt Regency, Kota Kinabalu	<input type="checkbox"/> 1 March 2013	Impiana Hotel, Ipoh
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### Delegate Contact Details

Full Name : _____	Company : _____
CTIM/ACCA 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 Master Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_
- Direct Access-CTIM Visa Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_
- Master Card / Visa Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_

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(signature must correspond with the specimen signature on card)

#### 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 20. 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.