

RECENT TAX CASES

Date	Venue	Event Code
17 Jan 2014	Traders Hotel, Penang	WS/013
23 Jan 2014	Seri Pacific Hotel, Kuala Lumpur	WS/014
13 Feb 2014	Impiana Hotel, Ipoh	WS/015
20 Feb 2014	Ramada Plaza Malacca	WS/016
21 Feb 2014	Mutiara Hotel, Johor Bahru	WS/017
17 March 2014	The Pacific Sutera, Kota Kinabalu	WS/018
19 March 2014	Four Points Sheraton, Kuching	WS/019

Time: 9.00am to 5.00pm

HIGHLIGHTS OF THE FOLLOWING CASES:

- Ketua Pengarah Kastam v Levi Strauss Malaysia Sdn Bhd (Federal Court)**
- the role of OECD Commentary in interpreting Double Taxation Agreement
- Ketua Pengarah Hasil Dalam Negeri v Alam Maritim Sdn Bhd (Federal Court)**
- relationship between Section 4A of the ITA and Double Taxation Agreement
- Ketua Pengarah Hasil Dalam Negeri v Damco Logistic Malaysia Sdn Bhd (Court of Appeal)**
- the role of OECD Commentary in interpreting Double Taxation Agreement
- Ketua Pengarah Hasil Dalam Negeri v Resort Poresia Bhd (Court of Appeal)**
- whetherturfing and grass on a golf course qualify as plant & machinery
- Ketua Pengarah Hasil Dalam Negeri v Maxis Communication Bhd (Court of Appeal)**
- taxation of employment income from ESOS and the operation of Section 32(1A) of the ITA
- Kyros International Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (Court of Appeal)**
- foreign source income and the role of appellate court in tax appeals
- Ketua Pengarah Hasil Dalam Negeri v Scania (Malaysia) Sdn Bhd (High Court)**
- legality of an assessment that is not forwarded to the Special Commissioners on time
- Ketua Pengarah Hasil Dalam Negeri v Gracom Sdn Bhd (High Court)**
- taxation of land transaction: RPGT v ITA
- Ketua Pengarah Hasil Dalam Negeri v Firgos Malaysia Sdn Bhd (High Court)**
- reinvestment allowance
- Ketua Pengarah Hasil Dalam Negeri v R.M. Sdn Bhd (High Court)**
- time barred assessment, industrial building allowance for factory & deduction of warranty payments
- Ketua Pengarah Hasil Dalam Negeri v Chia Heng Wholesaler Sdn Bhd (High Court)**
- interpretation of paragraph 12 of Schedule 2 of the RPGT Act
- Ketua Pengarah Hasil Dalam Negeri v Prof. Dr Syed Muhammad Naquib Al Attas (High Court)**
- whether compensations for "emotional pain, mental anguish and pain and suffering" are taxable
- PF Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (High Court)**
- reinvestment allowance on residual expenditure pursuant to a scheme of reconstruction
- Powerroot Malaysia Sdn Bhd v Ketua Pengarah Kastam (High Court)**
- refund of unlawfully collected sales tax & interest against Customs
- Yick Hoe Ferrous Steel Sdn Bhd v Ketua Pengarah Kastam (High Court)**
- availability of judicial review to challenge the decision of the Customs Tribunal

SPEAKER'S PROFILE

S. Saravana Kumar is a tax lawyer and partner with the Tax, GST & Private Clients practice of Lee Hishammuddin Allen & Gledhill. He holds an LL.M in Taxation from the London School of Economics and an M.Sc from University College London. A household name in Malaysian tax controversy scene, Saravana was recently described as "extremely innovative in his interpretation of laws" by Legal 500 and that he forms a formidable pair with his Senior Partner Datuk D.P. Naban in court. Lee Hishammuddin Allen & Gledhill's tax team attracts high praise as the "first choice for tax" in the market (Legal 500). The firm's team have represented taxpayers in benchmark litigations with a sizeable volume of wins in tax and customs disputes. A number of amendments to the Income Tax Act 1967 which were proposed in the recently tabled Finance Bill are in light of their impressive successes in court. Saravana alongside his colleagues, Datuk D.P. Naban and Siti Fatimah Mohd Shahrom won Malaysia's first transfer pricing litigation before the Special Commissioners of Income Tax in the landmark case of MM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri. Independent rankers describe Saravana as being 'committed', 'sound in knowledge', 'amiable' and always 'well prepared' (Legal 500); and as "a very clever lawyer who is totally committed to his work, thorough and very service-orientated" (Asialaw). Saravana who is also an Adjunct Professor of Tax with UNITEN is the top choice counsel for major government-linked companies, telecommunications companies, investment banks, MNCs and accounting firms seeking representation against decisions and penalties imposed by the Inland Revenue Board. He is also the author of Malaysia and Singapore Tax Cases Digest.

Registration Form

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TAX CASES

Registration Fees

	Klang Valley	Outstation
CTIM/ACCA 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 and based on first-come, first-served basis.

* Registration of participants will be confirmed upon registration, 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 only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event

Enquiries



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Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

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<input type="checkbox"/> 20 Feb 2014	Ramada Plaza Malacca		

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Confirmation of Registration

The confirmation letter will be issued 5 days before the commencement of the event. In the event you do not receive the confirmation letter 5 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.

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