

RECENT TAX CASES

Date	Venue	Event Code
20 Jan 2014	Traders Hotel, Penang	WS/013
23 Jan 2014	Seri Pacific Hotel, Kuala Lumpur	WS/014
20 Feb 2014	Ramada Plaza Malacca	WS/016
27 Feb 2014	Impiana Hotel, Ipoh	WS/015
17 March 2014	Sutera Harbour, 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.

RECENT 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

 Tel: 03-2162 8989
Fax: 03-2161 3207
03-2162 8990
Email: cpd@ctim.org.my

 B-13-1, Block B, Level 13, Unit 1,
Megan Avenue II,
No 12, Jalan Yap Kwan Seng,
50450 Kuala Lumpur

Contact Person:

For Klang Valley events:
Ms Yus (ext 121 / yusfariza@ctim.org.my)
Mr Asnawi (ext 113 / asnawi@ctim.org.my)
For Outstation events:
Mr Jason (ext 108/ jason@ctim.org.my)
Ms Ramya (ext 119 / ramya@ctim.org.my)
General enquiries:
Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

Date	Venue	Date	Venue
<input type="checkbox"/> 20 Jan 2014	Traders Hotel, Penang	<input type="checkbox"/> 27 Jan 2014	Seri Pacific Hotel, Kuala Lumpur
<input type="checkbox"/> 13 Feb 2014	Impiana Hotel, Ipoh	<input type="checkbox"/> 17 March 2014	Sutera Harbour, Kota Kinabalu
<input type="checkbox"/> 20 Feb 2014	Ramada Plaza Malacca	<input type="checkbox"/> 19 March 2014	Four Points Sheraton, Kuching

Participant's Contact Details

Full Name :	Company :
I/C Number :	Designation :
CTIM/ACCA Membership No :	Tel :
Postal Address :	Fax :
	Email :
Dietary Requirements (if any) :	Mobile :

Payment Method

I / we hereby enclose	Card No	Expiry Date _____
<input type="checkbox"/> Cash for Amount of RM _____	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Cheque No. _____ For Amount of RM _____ (Non-refundable) and made payable to CTIM-CPE	Cardholder's Name (as appeared on credit card) _____	
<input type="checkbox"/> Please debit my Direct Access-CTIM Master Card _____ for amount of RM _____	_____	
<input type="checkbox"/> Direct Access-CTIM Visa Card _____ for amount of RM _____	_____	
<input type="checkbox"/> Master Card / Visa Card _____ for amount of RM _____	Cardholder's Signature	Date
	(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 three days prior to the event 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 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.

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.