**RECENT TAX CASES**

<table>
<thead>
<tr>
<th>Date</th>
<th>Venue</th>
<th>Event Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 Jan 2014</td>
<td>Traders Hotel, Penang</td>
<td>WS/013</td>
</tr>
<tr>
<td>23 Jan 2014</td>
<td>Seri Pacific Hotel, Kuala Lumpur</td>
<td>WS/014</td>
</tr>
<tr>
<td>20 Feb 2014</td>
<td>Ramada Plaza Malacca</td>
<td>WS/016</td>
</tr>
<tr>
<td>27 Feb 2014</td>
<td>Impiana Hotel, Ipoh</td>
<td>WS/015</td>
</tr>
<tr>
<td>17 March 2014</td>
<td>Sutera Harbour, Kota Kinabalu</td>
<td>WS/018</td>
</tr>
<tr>
<td>19 March 2014</td>
<td>Four Points Sheraton, Kuching</td>
<td>WS/019</td>
</tr>
</tbody>
</table>

Time: 9.00am to 5.00pm

**HIGHLIGHTS OF THE FOLLOWING CASES:**

1. Ketua Pengarah Kastam v Levi Strauss Malaysia Sdn Bhd (Federal Court)
   - the role of OECD Commentary in interpreting Double Taxation Agreement
2. Ketua Pengarah Hasil Dalam Negeri v Alam Maritim Sdn Bhd (Federal Court)
   - relationship between Section 4A of the ITA and Double Taxation Agreement
3. Ketua Pengarah Hasil Dalam Negeri v Damco Logistic Malaysia Sdn Bhd (Court of Appeal)
   - the role of OECD Commentary in interpreting Double Taxation Agreement
4. Ketua Pengarah Hasil Dalam Negeri v Resort Poresia Bhd (Court of Appeal)
   - whetherturfing and grass on a golf course qualify as plant & machinery
5. 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
6. 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
7. 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
8. Ketua Pengarah Hasil Dalam Negeri v Gracom Sdn Bhd (High Court)
   - taxation of land transaction: RPGT v ITA
9. Ketua Pengarah Hasil Dalam Negeri v Firgos Malaysia Sdn Bhd (High Court)
   - reinvestment allowance
10. Ketua Pengarah Hasil Dalam Negeri v R.M. Sdn Bhd (High Court)
    - time barred assessment, industrial building allowance for factory & deduction of warranty payments
11. Ketua Pengarah Hasil Dalam Negeri v Chia Heng Wholesaler Sdn Bhd (High Court)
    - interpretation of paragraph 12 of Schedule 2 of the RPGT Act
12. 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
13. PF Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (High Court)
    - reinvestment allowance on residual expenditure pursuant to a scheme of reconstruction
14. Powerroot Malaysia Sdn Bhd v Ketua Pengarah Kastam (High Court)
    - refund of unlawfully collected sales tax & interest against Customs
15. 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. Nabain 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. Nabain 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 of the author of Malaysia and Singapore Tax Cases Digest.
## Registration Form

**Please retain original copy for your records.** | **Please photocopy for additional delegates.** | **Registration can be made via fax.**

### Registration Fees

<table>
<thead>
<tr>
<th>CTIM/ACCA Member</th>
<th>Klang Valley</th>
<th>Outstation</th>
</tr>
</thead>
<tbody>
<tr>
<td>RM350.00</td>
<td>RM335.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Member’s Firm Staff</th>
<th>Klang Valley</th>
<th>Outstation</th>
</tr>
</thead>
<tbody>
<tr>
<td>RM400.00</td>
<td>RM385.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Member</th>
<th>Klang Valley</th>
<th>Outstation</th>
</tr>
</thead>
<tbody>
<tr>
<td>RM460.00</td>
<td>RM435.00</td>
<td></td>
</tr>
</tbody>
</table>

* 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:** 03-2162 9900
- **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)

### Participant’s Contact Details

- **Full Name:**
- **I/C Number:**
- **CTIM/ACCA Membership No:**
- **Postal Address:**
- **Company:**
- **Designation:**
- **Tel:**
- **Fax:**
- **Email:**
- **Mobile:**

### Dietary Requirements (if any):

### 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

### 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.

### Enquiries

- **Tel:** 03-2162 8989
- **Fax:** 03-2162 9900
- **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)

### Participant’s Contact Details

- **Full Name:**
- **I/C Number:**
- **CTIM/ACCA Membership No:**
- **Postal Address:**
- **Company:**
- **Designation:**
- **Tel:**
- **Fax:**
- **Email:**
- **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

### 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.

### Enquiries

- **Tel:** 03-2162 8989
- **Fax:** 03-2162 9900
- **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)