

# ANALYSIS OF RECENT TAX CASES 2014 & UNDERSTANDING TAX APPEAL PROCESSES

Date	Venue	Event Code	Time
13 April 2015	Hotel Jen, Penang	SE/006	9.00am - 5.00pm
16 April 2015	Mutiara Hotel, Johor Bahru	SE/007	
21 April 2015	Riverside Majestic Hotel, Kuching	SE/008	
23 April 2015	Sutera Harbour, Kota Kinabalu	SE/009	

CTIM presents Malaysia's top tax lawyers, Mr S. Saravana Kumar of Lee Hishammuddin Allen & Gledhill and En Abu Tariq bin Jamaluddin of Lembaga Hasil Dalam Negeri in our nationwide workshops on recent 2014 tax cases. Case law is one of the primary sources of law in Malaysia and plays a great role in enabling one to understand the provisions of statutes. Tax law is no exception to this; and indeed, it is far more crucial in this technical area of the law. The late Tun Suffian LP recognised the technicality of tax law in the Supreme Court case of Director General of Inland Revenue v LCW [1975] MSTC 171 and commented:

"... because the provisions of the Income Tax Act 1967, cited to us, and reproduced in the judgment of the learned Chief Justice are not all that clear, which is not a bit surprising considering that we are dealing with a very technical branch of the law..."

The speakers will provide comprehensive and practical commentary on selected important tax cases of 2014 and introduce the newly established "Dispute Resolution Proceedings". Cases discussed will include:

- TSD Sdn Bhd v KPHDN  
Industrial building allowance claim for school buildings
- Datuk Yap Pak Leong v KPHDN  
Deduction of staff quarters expenses
- KPHDN v Resort Poesia Bhd  
Capital allowance claim for golf courses
- KPHDN v OKA Concrete Industries Sdn Bhd  
Capital allowance and reinvestment claim for plant & machinery not operated physically by taxpayer
- TRGR Sdn Bhd v KPHDN  
Withholding tax on distribution fees
- Mudek Sdn Bhd v Kerajaan Malaysia  
Appeal against summary judgment entered by the IRB
- Ryoshindoh Manufacturing Sdn Bhd v KPHDN  
Deduction of warranty expenses
- Clear Water Sanctuary Golf Management Bhd v KPHDN  
Recognition of income in respect of advance fees collected
- KPHDN v Teraju Sinar Sdn Bhd  
Whether handling and packing services fee is subject to income tax
- Positive Vision Labuan Limited & Ors v KPHDN  
Whether dividends received by a Labuan company are tax exempt
- Syarikat Ibraco-Peremba Sdn Bhd v KPHDN  
Tax avoidance scheme in respect of a land transaction
- KPHDN v Mercedes-Benz Malaysia Sdn Bhd  
Withdrawal of stock, Business promotion expenses, Incurred vs disbursements
- MBB v KPHDN  
Whether a notification of reduced assessment is an assessment appealable via Form Q
- Piramid Intan Sdn Bhd v KPHDN  
Whether payment to Sarawak Timber Industry Development Council is capital expenditure or revenue expenditure
- KPHDN v Kenny Height Development Sdn Bhd  
Conditional sale for RPGT purposes
- Alam Maritim (M) Sdn Bhd v KPHDN  
Correlation between Withholding Tax Under Section 109B and Business Profits Article Under the DTA
- KPHDN v. Maxis Communication Berhad  
Taxation of employee incentives in the form company shares+

## Programme:

- Part 1: Recent Tax Cases of 2014 By Mr S. Saravana Kumar  
Part 2: Introducing Dispute Resolution Proceedings By En Abu Tariq bin Jamaluddin  
Part 3: Panel Discussion

## Speakers:

**En Abu Tariq bin Jamaluddin**, LL.B (Malaya)  
*Senior Revenue Counsel & Director, Dispute Resolution Proceedings Department, Lembaga Hasil Dalam Negeri*

"IRB counsel for nearly 20 years and has appeared in many landmark tax disputes with notable wins", "Pioneer of Dispute Resolution Proceedings"

**Mr S. Saravana Kumar**, LL.M (Tax)(LSE), M.Sc (UCL),  
*Barrister Partner, Advocate & Solicitor, Tax, GST & Private Clients Practice Group Lee Hishammuddin Allen & Gledhill*

"An excellent lawyer- Legal 500", "Very technically sound and very hard-working- Chambers Asia"

## ANALYSIS OF RECENT TAX CASES 2014 & UNDERSTANDING TAX APPEAL PROCESSES

### \*Registration Fees

	Participation Fee	GST 6%	Net Registration Fee
<input type="checkbox"/> CTIM/ACCA Member	RM420.00	RM25.20	<b>RM445.20</b>
<input type="checkbox"/> Member's Firm Staff	RM470.00	RM28.20	<b>RM498.20</b>
<input type="checkbox"/> Non-Member	RM520.00	RM31.20	<b>RM551.20</b>

\* Payment of the registration fee will be due on issuance of the GST Tax Invoice which will be issued subsequent to 1 April 2015

### Enquiries

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*For Klang Valley events:*  
 Ms Yus (ext 121 / yusfariza@ctim.org.my)  
 Ms Jaslina (ext 131 / jaslina@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)

- \* 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

Please tick the relevant boxes

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### Participant's Contact Details

Full Name :	Company :
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 Date

### 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. Refund amount is subject to deduction of administration and finance charges. 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 emailed 5 days before the commencement of the event upon receipt of full payment. 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.