

FINAL LEVEL REVENUE LAW

OBJECTIVE:

To examine the understanding of the interpretation and application of income tax statutes and case law decisions.

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READING LIST - REVENUE LAW

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2. Choong Kwai Fatt. **Malaysian Taxation Principles & Practice.** (Latest edition)
3. Choong Kwai Fatt. **Advanced Malaysian Taxation Principles & Practice.** (Latest edition)
4. DP Naban, S Saravana Kumar, Siti Fatimah Mohd Shahrom. **Malaysia and Singapore Tax Cases Digest.** (Latest edition)
5. Kasipillai, Jeyapalan. **A Guide to Malaysian Taxation.** (Latest edition)
6. Kasipillai, Jeyapalan. **A Guide to Advanced Malaysian Taxation.** (Latest edition)
7. Richard Thornton. **Thornton's Malaysian Tax Commentaries.** (Latest edition)
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11. **Income Tax Act 1967** (Latest Reprint)
12. **Public Rulings and Operational Guidelines** (Latest Reprint)
13. **Tax Guardian**, Journal of the Chartered Tax Institute of Malaysia
14. **Budget Commentary & Tax Information** by CTIM-MIA-MICPA
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<p>(I)</p> <p>Real Property Gains Tax</p> <ol style="list-style-type: none"> 1. Principles and scope of 	<p><u>Real Property Gains Tax</u></p> <ol style="list-style-type: none"> i) ALF Properties Sdn Bhd V KPHDN (2005) MSTC 4,155 ii) Binastra Holdings Sdn Bhd V KPHDN (2000) MSTC 3,897 iii) KPHDN V The Pataling Rubber Estates Ltd (2011) MSTC 30-031 iv) LCW V DGIR (1950-1985) MSTC 171

<p>chargeability</p> <p>2. Chargeable assets and persons</p> <p>3. Exemptions</p> <p>4. Computation of chargeable gains and allowable losses</p> <p>5. Treatment of gifts</p> <p>6. Real property companies</p> <p>7. Tax rates</p> <p>8. Returns and assessments</p> <p>9. Payments and recovery of tax</p>	<p>v) Lower Perak Co-operative Housing Society Bhd V DGIR (1994) MSTC 3,407</p> <p>vi) M Corporation Sdn Bhd V KPHDN (1998) MSTC 2,983</p> <p>vii) Mount Pleasure Corporation Sdn Bhd V KPHDN (2005) MSTC 4,151</p> <p>viii) Multi Purpose Holdings Bhd V KPHDN (2006) MSTC 4,218</p> <p>ix) MR Properties Sdn Bhd V KPHDN (2005) MSTC 4,119</p> <p>x) PPH V DGIR (1988) 1 MSTC 293</p> <p>xi) Teruntum Theatre V DGIR (2006) MSTC 4,250</p> <p>xii) Yong MF V KPHDN (2003) MSTC 3,503</p> <p>xiii) Yoon Lian Realty Sdn Bhd V DGIR (1994) MSTC 3,377</p> <p>xiv) Bee Garden Sdn Bhd v DGIR</p> <p>xv) Mudek Sdn Bhd v DGIR</p>
<p>(J)</p> <p>Double Taxation Agreements</p> <p>1. Interaction between domestic law and DTA</p> <p>2. Business Article</p> <p>3. Determination and definition of permanent establishment</p> <p>4. Technical Fees or Fees for Technical Services article</p> <p>5. Relief for withholding tax</p> <p>6. Royalty article</p>	<p><u>Double Taxation Agreements</u></p> <p>i) WW(S) Pte Ltd V DGIR (1988) 1 MSTC 2104</p> <p>ii) TGRM V KPHDN (2015) MSTC 10-048</p> <p>iii) OA Pte Ltd V KPHDN (1996) MSTC 2,752</p> <p>iv) SGSS (Pte) Ltd V KPHDN (1998) MSTC 2,997</p> <p>v) LHDN V Alam Maritim (M) Sdn Bhd (2013) MSTC 30-068</p> <p>vi) KPHDN V Thomson Reuters Global Resources (2016) MSTC 30-124</p> <p>vii) KPHDN V Teraju Sinar Sdn Bhd (2014) MSTC 30-080</p> <p>viii) Damco Logistic Malaysia Sdn Bhd V KPHDN (2011) MSTC 30-033</p> <p>ix) Esso Production Malaysia Inc. V KPHDN (2003) MSTC 4,016</p> <p>x) KPHDN V Alcatel-Lucent Malaysia Sdn Bhd & Anor (2016) MSTC 30-134</p> <p>xi) KPHDN V Mudah.my Sdn Bhd (2017) MSTC 30-137</p> <p>xii) KPHDN V Nilai Cipta Sdn Bhd (2012) MSTC 30-043</p> <p>xiii) DGIR v Euromedical Industries Ltd (1950-1985) MSTC 256</p> <p>xiv) Hock Heng Company Sdn Berhad v DGIR [1979] 1 LNS 30</p> <p>xv) UOB Ltd v KPHDN (1997) MSTC 3632</p>
<p>(K)</p> <p>Returns, assessment and appeals</p> <p>1. Tax returns</p> <p>i) Statutory duty of taxpayer; obligation to failure to submit tax returns</p> <p>2. Assessments</p> <p>i) Time bar assessments, service of notice</p> <p>3. Appeals</p> <p>i) Special commissioners of Income Tax</p>	<p><u>Statutory duty of taxpayer</u></p> <p>i) Ketua Pengarah Hasil Dalam Negeri v Lai Keng Chong & Anor (2012) MSTC 30-042</p> <p>ii) CIT v Cheng Poh Seng [(1952) 18 MLJ 81]</p> <p><u>Failure to submit tax return</u></p> <p>i) Public Prosecutor v Choo Swee Huat (1950-1985) MSTC 292</p> <p>ii) Public Prosecutor v Lee Seng Seh (1950-1985) MSTC 311</p> <p>iii) Public Prosecutor v Oh Teng Kim (f) [(1975) 3 MTJ 61]</p> <p>iv) Public Prosecutor v Mohd Isa bin Din</p> <p>v) Choon Shin Cheong v. Public Prosecutor (1995) 2 MSTC 3,446</p> <p><u>Time barred assessments</u></p> <p>i) Society of La Salle Brothers v Ketua Pengarah Hasil Dalam Negeri (2017) MSTC 30-135</p> <p>ii) Infraquest Sdn Bhd v KPHDN (2016) MSTC 30-133</p> <p>iii) Pensonic Sales & Services Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</p> <p>iv) Government of Malaysia v GCL & Anor</p>

<p>ii) Relief for error or mistakes</p>	<p>v) DD Dev Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (2008) MSTC 3, 726</p> <p>vi) EMSB v Ketua Pengarah Hasil Dalam Negeri (2010) MSTC 10-004</p> <p>vii) PSSSB v Ketua Pengarah Hasil Dalam Negeri (2010) MSTC 10-009</p> <p>viii) Integrated Credit & Leasing Sdn Bhd v Kerajaan Malaysia [(2009) MSTC 4,371]</p> <p>ix) USS Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri [(2009) MSTC 3,833]</p> <p><u>Service of notice</u></p> <p>i) Kerajaan Malaysia v Sun City Development Sdn Bhd [2007] AMTC 171</p> <p>ii) Kerajaan Malaysia v Kemayan Bina Sdn Bhd [(2008) MSTC 4334]</p> <p>iii) Kerajaan Malaysia v Neraca Untung Sdn Bhd [(2009) MSTC 4,452]</p> <p>iv) Wong Kuok Ming v Government of Malaysia (2009) MSTC 4,431</p> <p>v) Kerajaan Malaysia v Syarikat Muliajaya Sdn Bhd (2010) MSTC 30-017</p> <p>vi) Kerajaan Malaysia v Saratoga Sdn Bhd (2008) MSTC 4,343</p> <p><u>Special commissioners of Income Tax</u></p> <p>i) Malayan United Industries Berhad v Ketua Pengarah Hasil Dalam Negeri & Kerajaan Malaysia (2005) MSTC 4,192</p> <p>ii) Ketua Pengarah Jabatan Hasil Dalam Negeri v Rheem (Far East) Pte Ltd 1998 2 CLJ supp 351</p> <p>iii) Comptroller of Income Tax v BC Co Ltd [1966] 1 MLJ 287</p> <p>iv) Ngee Tai Shipping Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (2008) MSTC 4,308</p> <p>v) Ketua Pengarah Jabatan Hasil Dalam Negeri v Dr Arunjit Dutt (1995) 2 MSTC 3454</p> <p>vi) Meton Properties Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (1998) MSTC 3691</p> <p>vii) SL Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (2000) MSTC 3830</p> <p>viii) Director General of inland Revenue v TCM (1988) 1 MSTC 3,006</p> <p>ix) Lower Perak Co-operative Housing Society Bhd v Ketua Pengarah Hasil Dalam Negeri (1994) 2 MSTC 3,406</p> <p>x) Edwards v Bairstow and Harrison [1956] AC 14</p> <p>xi) Chua Lip Kong v Director-General of Inland Revenue [1982] 1 CLJ 398</p> <p>xii) LFY Sdn Bhd v Comptroller General of Inland Revenue (1988) 1 MSTC 3059</p> <p>xiii) Norman v Golder 26 TC 293</p> <p><u>Relief for error or mistake</u></p> <p>i) J Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (1999) MSTC 3037</p> <p>ii) AQP v Comptroller of Income Tax (2011) MSTC 70-011</p>
<p>(L)</p> <p>Collection and recovery</p> <p>1. Liability to pay</p> <p>2. Tax installments</p> <p>3. Recovery of unpaid tax</p> <p>4. Prevention from leaving Malaysia</p> <p>5. Withholding tax</p>	<p><u>Liability to pay</u></p> <p>i) Government of Malaysia v TCS (1989) 1 MSTC 3,089</p> <p>ii) AP v Government of Malaysia (1950-1985) MSTC 224</p> <p>iii) Lim Tian Huat v KPHDN [(2003) MSTC 3998]</p> <p><u>Recovery of unpaid tax</u></p> <p>i) SMT Co Ltd v Government of Malaysia (1950-1985) MSTC 136</p> <p>ii) Kerajaan Malaysia v Abdul Rahim Mohd Aki (1995) 2 MSTC 3,437</p> <p>iii) Government of Malaysia v Dato' Mahindar Singh (1996) MSTC 3,515</p> <p>iv) Connaught Housing Development Sdn Bhd v Kerajaan Malaysia [2003] 8 CLJ 144</p>

- v) Kerajaan Malaysia v Sun City Development Sdn Bhd (2007) MSTC 4,269
 - vi) Kerajaan Malaysia v Kemayan Bina Sdn Bhd (2008) MSTC 4,334
 - vii) Integrated Credit & Leasing Sdn Bhd v Kerajaan Malaysia (2009) MSTC 4,371
 - viii) The Government of Malaysia v Kamawang Enterprise Sdn Bhd (2009) MSTC 4,455
 - ix) Kerajaan Malaysia v Promet (Langkawi) Resort Sdn Bhd & Anor (2012) MSTC 30-051
 - x) Kerajaan Malaysia v United Axis Sdn Bhd (2009) MSTC 4,425
- Prevention from leaving malaysia
- i) TCY v The Government of Malaysia & Ors (1994) 2 MSTC 3,373
 - ii) Lim Moon Heng @ Lim Boon Siang v The Government of Malaysia & Anor (2002) MSTC 3957
 - iii) Ong Bee Yam v pengarah Hasil dalam Negeri, Sarawak & Anor (2003) MSTC 3979
 - iv) Goh Eng Hwa v Ketua Pengarah Lembaga Hasil Dalam Negeri & Satu Lagi (2008) MSTC 4,348
 - v) Ronald Beadle v Hamzah HM Saman & Ors (2008) MSTC 4,275
 - vi) Hamzah HM Saman & 2 Ors v Ronald Beadle (2010) MSTC 30-011
- Withholding Tax
- i) Ketua Pengarah Hasil Dalam Negeri v Alcatel-Lucent Malaysia Sdn Bhd & Anor (2016) MSTC 30-134
 - ii) Lembaga Hasil Dalam Negeri Malaysia v Alam Maritim (M) Sdn Bhd (2013) MSTC 30-068
 - iii) Ketua Pengarah Hasil Dalam Negeri v Mudah.My Sdn Bhd (2017) MSTC 30-137
 - iv) WW (S) Pte Ltd v Director General of Inland Revenue (1988) 1 MSTC 2104
 - v) ES Pte Ltd v CTT Sdn Bhd (1989) 1 MSTC 3,075
 - vi) BPS Ltd v Ketua Pengarah Hasil Dalam negeri (1997) MSTC 2847
 - vii) Esso Production Malaysia Inc v Ketua Pengarah Hasil Dalam Negeri (2008) MSTC 4,016
 - viii) TS Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (2008) MSTC 3,707; Ketua Pengarah Hasil Dalam Negeri v Teraju Sinar Sdn Bhd (2014) MSTC 30-080
 - ix) Lembaga Hasil Dalam Negeri v Alam Maritim (M) Sdn Bhd (2012) MSTC 30-049
 - x) Ketua Pengarah Hasil Dalam Negeri v Alcatel Lucent Malaysia Sdn Bhd (2015) MSTC 31-101
 - xi) Ketua Pengarah Hasil Dalam Negeri v Damco Logistic Malaysia Sdn Bhd (2013)
 - xii) Ketua Pengarah Hasil dalam Negeri v Thomson Reuters Global Resources (2016) MSTC 30-124
 - xiii) EPM Inc v Ketua Pengarah HDN (2001) MSTC 3,306
 - xiv) Erria shipping v Carra Timber Transport Sdn Bhd [(1989) 1 MSTC 3075
 - xv) AIACL v KPHDN [(2002) MSTC 3438]