

TECHNICAL

Direct Taxation

RESEARCH ARTICLES ON TAXATION & APPLICATION FOR RESEARCH GRANT

As part of efforts to enhance knowledge in taxation, the Institute has obtained consent from Professor Dr. Jeyapalan Kasipillai, Deputy Head of School, School of Business at Monash University Malaysia to extend the following research articles on taxation to members:-

- [Finally, a goods and services tax for Malaysia: a comparison to Australia's GST experience;](#)
- [The Dutch East India Company's tax farming in 18th century Malacca;](#)
- [Influence of ownership structure and corporate governance on effective tax rates and tax planning: Malaysian evidence;](#) and
- [Deferred taxes, earnings management, and corporate governance: Malaysian evidence](#)

Professor Dr. Jeyapalan Kasipillai was formerly a CTIM Council member and Chairman of the CTIM Examinations Committee.

Invitation to qualified applicants to apply for research grant

The Malaysian Tax Research Foundation (MTRF) is an independent Foundation that supports the research on taxation relating to Malaysia and provides grants for such research. Its Board of Trustees invites applications for research grant from interested parties who require financial assistance to conduct research on taxation that meets the objectives of the Foundation. The CTIM Council would like to encourage members who are interested to research in any particular area of taxation to apply for the research grant.

Interested applicants are kindly requested to indicate their expression of interest by writing in to the MTRF. Further enquiries are welcome and you can email to secretariat@ctim.org.my.

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