



**Council Member
Candidate CVs
for 2018 AGM**

Farah Rosley

Partner, Ernst & Young



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Education

BS (honors) in Accounting and Finance, University of Hull, United Kingdom

Memberships, Licenses and other experience

- Licensed Tax Agent with the Ministry of Finance, Malaysia
- Licensed GST Agent with the Ministry of Finance, Malaysia
- Fellow, Association of Chartered Certified Accountants
- Fellow, Chartered Tax Institute of Malaysia
- Malaysian Institute of Accountants

Author of articles in various publications

Regular speaker at seminars and conferences both local and international

Professional and Industry background

Farah is a partner with the Business Tax Advisory practice of Ernst & Young Tax Consultants Sdn Bhd, the EY member firm in Malaysia.

She has more than 20 years of experience in handling a variety of tax audits and investigations, tax incentives, corporate tax, transfer pricing and tax structuring assignments.

Farah has worked closely with Government authorities and other officials for the application of relevant tax incentives for companies. She has assisted multinational companies, Government-linked companies and local groups of companies in negotiating and securing special incentive packages in Malaysia.

Farah has had numerous tax investigation and tax audit assignments involving formulating defense strategies, acting on behalf of clients in addressing the issues with the tax authorities for multinational companies and Malaysian groups, covering various industry sectors.

She has knowledge in addressing tax issues relating to specific industries, developed through various cases and tax issues unique to each industry. Farah has also conducted high-level tax risk assessment reviews, tax due diligence, corporate tax planning and specific tax reviews, covering both local and cross border transactions.

She has had a role in transfer pricing projects, including risk assessment reviews, transfer pricing reports, intragroup cost sharing arrangements, price-setting exercises and comparable studies.

Farah has also had engagements at Government consultation meetings and been invited to attend task forces on tax policy matters and studies on government policy on specific industry sectors.

Contributions to CTIM

- Deputy President of Chartered Tax Institute of Malaysia (CTIM)
- Regular speaker, panelist at CTIM Seminars, Conferences and workshops as well as events organized by CTIM and the IRB / RMCD
- Co-organising Chairman of the National GST Conference
- Authored articles for the CTIM Tax Guardian Publication
- Member of the Direct Tax Committee
- Member of the Continuing Professional Education Committee
- Member of the membership Committee
- Working group committee of the Focus Group Paying Taxes

Future Contributions to CTIM

To continue to help grow CTIM further and strengthening CTIM as the premier taxation body. Ensuring the inclusion of members throughout. Supporting the development of taxation policies and laws through continuous engagement and relations with the IRB, RMCD and government agencies.



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Background and Experience

Foo Meng Huei is an Executive Director of Crowe Horwath KL Tax Sdn Bhd. He has been working in the tax professional environment since 1998, and is now leading the tax compliance and transfer pricing groups of Crowe Horwath KL Tax Sdn Bhd.

Meng Huei has extensive experience in advising clients on issues relating to corporate taxation, tax incentives, tax audit and investigation, transfer pricing, and international tax. He manages a portfolio of clients comprising companies including large corporations and multinationals from a wide range of industries.

Professional Affiliations and Qualifications

- Licensed as a tax agent under Section 153 of the Income Tax Act 1967
- A member of CPA Australia
- A member of the Malaysian Institute of Accountants (MIA)
- A member of the Chartered Tax Institute of Malaysia (CTIM)
- Served as a technical reviewer of the 2018 Budget Commentary and Tax Information booklet published by the MICPA, Malaysian Institute of Accountants (MIA) and CTIM.
- Served as one of the team leaders of the Budget Commentary and Tax Information booklet from 2009 to 2017.
- Served as a committee member for the Compliance and Operations Working Group of CTIM from July 2011 to June 2017

Stefanie Low Geok Ping

Executive Director

Business Tax

Deloitte Tax Services Sdn Bhd



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Stefanie is an Executive Director at Deloitte Tax Services Sdn Bhd and co-leads the Tax Audit and Investigation practice.

Stefanie is a tax agent licensed under Section 153 of the Income Tax Act, 1967 and an associate member of CTIM.

Stefanie holds a Bachelor of Laws (LLB) and was formerly an advocate and solicitor. She has 14 years of Big 4 tax experience as well as more than 4 years of legal practice experience.

Stefanie focuses on corporate tax compliance, tax advisory, tax audit, tax investigation and dispute resolution. She has extensive experience in tax structuring, tax due diligence, mergers and acquisitions, cross-border transactions, infrastructure projects including reviewing tax assumptions, agreements and documentation.

Stefanie has also advised key clients of various industries on pre-audit preparation, audit management and post audit and investigation negotiations with the Malaysian Inland Revenue Board.

Stefanie has participated in discussions with the authorities and chambers of commerce relating to the imposition of withholding tax on services rendered outside Malaysia. She also regularly pens her thoughts for major publications.

Mok Kam Seng

Managing Partner



CAREER HISTORY

MOK KAM SENG has a long history of career development in terms of his practical experiences and professional qualifications. He has wide exposures in practical working experiences in commerce & industry covering diversified businesses and portfolios. He has acquired vast knowledge in financial accounting, financial management, corporate secretarial practices, taxation (income tax and goods & services tax), marketing, personnel & general administration and corporate advisory.

He started his humble career as a Bookkeeper, working in numerous organizations including public listed companies namely Sime Darby Malaysia Berhad, Antah Holdings Berhad, Uniphoenix Corporation Berhad and others, climbing the corporate ladder over the years and finally reaching management positions. Presently, he is the Managing Partner of a Management Consultancy Services firm providing a range of services, i.e. secretarial, accounting, auditing, taxation, corporate advisory & management services to small and medium sized businesses and companies. He has represented his firm in more than sixty (60) tax audit cases and successfully resolved 90% of them to the contentment of clients. The remaining 10% cases not resolved to Mok's satisfaction was largely due to clients' non-cooperation and blatant arrogance.

TRAINER/PANEL MEMBER

He was a panel speaker for the Malaysian Institute of Accountants (MIA) in practical accounting for ten (10) years since 2000. He was also engaged by the Malaysian Tax Academy as a regular speaker on the subjects of accounting & costing prior to the implementation of field audit by the Inland Revenue Board of Malaysia (LHDNM). He was a panel member of the Skills Development Department or Jabatan Pembangunan Kemahiran (JPK, formerly known as MLVK) under the Ministry of Human Resources. JPK was assigned the task of developing the National Occupational Skills Standard (NOSS) or setting the standards in accounting, auditing and taxation at para-professional level.

ACADEMIC/PROFESSIONAL DEVELOPMENT

He passed his Senior Cambridge examinations and Higher Accounting of the London Chamber of Commerce & Industry. He holds a post-graduate Diploma in Investment Analysis from the University of Curtin, Australia (formerly known as Western Australian Institute of Technology or WAIT) and a Diploma in Management Programme from the Malaysian Institute of Management. He is a fellow member of the Institute of Public Accountants, Australia. He went through a 3-Day intensive workshop organized by the Companies Commission of Malaysia (SSM) and thereafter passed his interview to obtain his company secretary license in 2008.

He passed the examination of the 6-Day course for GST Consultants & Accountants organized by the Malaysian Institute of Accountants and facilitated by the Royal Customs Department Malaysia in 2014. He was admitted as an Associate member of the Chartered Tax Institute of Malaysia (CTIM) on 23-03-2017.

LEADERSHIP TRAITS

He has been serving the Malaysian Association of Accounting Administrators (MAAA) as a council member since 1992. MAAA was incorporated in 1990 as a company limited by guarantee under Section 16(4) of the Companies Act, 1965. MAAA is a company sponsored by the Malaysian Institute of Accountants (MIA). In 2013, Mok was appointed the President of the Association till this date.



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Professional Associations

- Fellow, Chartered Tax Institute of Malaysia (CTIM)
- Associate, Institute of Internal Auditors of Malaysia (IIAM)
- Associate, Malaysian Institute of Chartered Secretaries and Administrators (MICSA)
- Approved Tax Agent
- Approved GST Tax Agent
- Certified Train The Trainer

My Request for Your Vote for Member of CTIM Council.

I am the member of CTIM since 2002. During this period, I have worked together with the other members to strive and raise the professional status of Tax Agents.

I am now seeking your support for election as a Council Member to serve our members and further raise the recognition of the Tax Professionals in the country.

My Profile

I lead the Tax Risk Management Group at KPMG in Malaysia. I am also the Head of Korea Business Practice at KPMG in Malaysia.

My 25 years of experience in Malaysian Tax has provided me with wealth of knowledge and experience in handling a vast variety of corporate tax assignments, specializing in advising local and multinational corporations on tax audits and tax investigations including representing Malaysian taxpayers during tax audits, investigations and dispute resolution hearing before the Malaysian Inland Revenue Board (MIRB).

My proven track record in numerous major dispute resolution assignments for clients demonstrate my ability to resolve complex business problems.

I am currently one of the Committees in the Membership Committee of CTIM.

I was in the Working Committee for the Tax Audits and Investigations (TAI) of CTIM for a number of years contributing my professional knowledge, experience and time to find resolution of TAI issues and providing the bridge between CTIM and the authority.

I will strive to provide my contribution to CTIM professional knowledge, experience and time to help to elevate the Tax Professionals in providing value and carving a niche for themselves.

I seek your vote for my election to the Council of the CTIM.

Thenesh Kannaa

Partner at Tra Tax



Background Information:

Thenesh Kannaa is a founding partner of TraTax, a firm of independent tax advisors rated as Top 10 in Malaysia for Transactional Taxation and shortlisted by ITR Asia Awards for the Best Newcomer in Asia Award 2018 for International Tax. The firm's legal name Thenesh, Renga & Associates is abbreviated as TraTax.

In his present position, Thenesh advises on income tax and GST to clients from diverse industries and sizes. His professional career includes prior appointments in a legal firm, accounting firms and the academia, being adjunct to university ranking within the top 100 in the world.

Qualification, Professional Membership and Licensing:

- Fellow member of CTIM
- Fellow member of ACCA
- Member of MIA
- Diploma in International Taxation, Leiden University
- Licensed tax agent
- Licensed GST agent

Publications:

Richard Thornton and Thenesh Kannaa are authors of the following books published by Wolters Kluwer (CCH):

- Manual of Capital Allowances and Charges
- The RPGT Handbook
- Malaysia Master GST Guide (3rd Ed., 2017)

Thenesh has also contributed numerous articles to CTIM's Tax Guardian, as well as other publications.

Present / Past Contributions to CTIM:

- Member of CTIM's Editorial Committee since 2013
- Member of CTIM's Technical Committee - Indirect Tax since 2014
- Member of CTIM's Technical Committee - Direct Tax I since 2017
- Frequently conduct nationwide workshops for CTIM members
- Participate as panellist/speaker in conferences and forums organised by CTIM

Mandate:

Contribute to CTIM's mission to be the premier body providing effective institutional support to members and promoting convergence of interests with government. I firmly believe that the technical and practical exposure that I have from dealing with MNC clients, GLC clients and SME clients, as well as my academic works, would be a valuable input to attain the mission.

Contribute to the effective use of technology to serve the members of the Institute in an inclusive manner, i.e. regardless of age and location. Being a young entrepreneur, I am exposed to the pros and cons of technology and hence commit to use technology responsibly for collective and inclusive development of the profession.