



# **Council Member Candidate CVs**

# ARULJOTHI KANAGARETNAM

Current Position: Executive Director, FAM TAX ADVISORY SDN BHD



## Qualifications

- Master of Business Administration (U.K.) - MBA (UK)
- Passed IRB Advanced Course
- Fellow Member of Chartered Tax Institute of Malaysia (FCTIM)
- Chartered Tax Practitioner (CPA)

## Career

Inland Revenue Department /Inland Revenue Board of Malaysia  
(Retired as Deputy Director) - 1968 - 2008  
VPI International Sdn Bhd - Tax Consultant - 2008 - 2010  
FAM TAX ADVISORY SDN BHD - Executive Director - 2011 to current date

## Experience

During 40 years' career in Inland Revenue Board, served in Assessment, Collection, Non Resident and Investigation Branches. Played an important role in programming and organising the systems for the implementation of the Self Assessment at the IRB. Responsible for initially setting up the Processing Centre at IRB .

Served in the committees dedicated to draw up the User Requirement Specifications (URS) to programme the IT Systems for scanning the Tax Returns, Correspondence and Files.

Conducted in house courses for Inland Revenue staff preparing for Departmental Exams on Income Tax Law and Accounts.

Contributed tax and management articles to the Inland Revenue Officers'Union bulletin at IRB.

Experience in negotiating and settling audit and investigation cases in addition to handling compliance cases.

Seminars Represented Inland Revenue Board of Malaysia in International Tax Conferences.

Participated as speaker in various Budget Tax seminars in various states while in IRB.

Spoke at seminars on compliance issues, audit and investigation issues organised by Tax Firms.

Participated in CITM tax seminars as Chairman/Moderator.

## Contributions to CTIM

As a member of the Council previously, contributed significantly in increasing membership, drawing up the criteria for the upgrading of a member to a fellow and implementation of the Practicing Certificate as Chairman of Membership Sub Committees.

Contributed my thoughts and ideas in the Continuing Professional Development (CPD) and Examination sub committees.

## Future Contributions to CTIM

Propose to play an important role in further improving the relations between CTIM and Government Agencies.

Provide technical support to the technical staff in CTIM

Dedicate more time to enhance benefits to the members of CTIM and organise more dialog sessions with members.

Serve in whatever capacity called upon to further enhance the image and integrity of CTIM

# CHAK KONG KEONG

Current Positions :- HASHIM MOHAMED & CO.  
(Sole-Proprietor, Audit Firm)

CHAK ASSOCIATES  
CHIN & CO.  
(Partners, Taxation & Accounting Firms)



## Education/Qualifications

- Bachelor of commerce – Murdoch University, Perth, 1989
- Member, MIA, CTIM, CPA, Australia
- Member, Financial Planning Association Malaysia
- Licenced Tax Agent under Sec 153 of ITA
- MIA & CTIM Practising Certificate

## Career/Working Experience

Currently Sole-Proprietor of HASHIM MOHAMED & CO. (audit – 22 yrs)  
Currently Partner of CHAK ASSOCIATES (taxation, accounting – 22 yrs)  
Currently Partner of CHIN & CO. (taxation, accounting – 5 yrs)

## My contribution to CTIM

- Chairman of CTIM, Perak Branch, since 2011
- Organised and conducted CTIM Professional Examinations, since 2011
- Organised 2 Tax Forums with around 120 participants in each forum
- Acted as a Panelist in LHDN, Ipoh organised Budget Talk 2011
- Lead the delegation of Committee Members of CTIM, Perak Branch to make courtesy calls to the Ketua Pengarah of Perak LHDN, as well as, Branch Pengarah of Ipoh, Taiping and Teluk Intan LHDN.
- Made courtesy calls to the Suruhanjaya Syarikat Malaysia and the Customs Department, Perak
- Participated as a Speaker on Career Talks organised by UITM, UTAR, Ungku Omar Politeknik, Perak and Ipoh International School
- Organised networking dinners every year with 6 other professional bodies in Perak; MIA, MICPA, ACCA, MACS, CIMA and CPA (Australia).
- Assist Ipoh Branch, LHDN to organise Tax dialogue with all Tax Practitioners in Perak in January 2013

## My future contribution for CTIM if elected as Council Member

To continue contributing to the professionalism and integrity of CTIM as a professional institution which members can rely on as the voice of tax professionals

To contribute towards the uplifting of the taxation profession which should not only withstand the challenges but also be capable to fulfill the needs of the ever-changing business landscape; by :

- a) Continued involvement in organising as well as working with group and committees in CTIM seminars/workshops
- b) To bolster cooperation, extend and share activities amongst other branches of CTIM
- c) To encourage members to participate and aid in community projects and services
- d) As current Chairman of CTIM Perak Branch, I intend to continue in my capacity as a small & medium Tax Practitioner myself from a branch, I will be able to represent the interest of all CTIM small & medium tax practitioners especially CTIM members from various branches

# DATUK HARJIT SINGH SIDHU A/L BAHGWAN SINGH

Current Position: Tax Director, Nasharuddin Wong & Co



## Qualifications

- Master of Business Administration (MBA)
- University of Wales Institute Cardiff
- Bachelor of Economics
- Associate Member of Chartered Tax Institute of Malaysia
- Committee Member of CTIM
  - i) Membership Services
  - ii) Education

## Work Experience

Nasharuddin Wong & Co

Position : Tax Director

Duration : 1994 – Present (19 years)

SJ Grant Thonton

Position : Tax Senior

Duration : 1991 – 1994

## Tax Planning

Malaysia Outbound Investment Into:

- Japan
- China
- Mongolia
- Hong Kong
- Vietnam
- Laos
- Myanmar
- Thailand
- Indonesia
- Philippines
- India
- Pakistan
- Australia
- Mauritius
- South Africa
- Gabon ( west Africa)
- Antigua ( Caribbean)

## Tax Advisory

- Tax Compliance Experience in Personal tax, Company tax, Partnership and Sole Proprietors
- Tax Advisory Exposure
- Malaysian inbound and outbound tax advisory work
- Tax Mitigation and Tax Planning experience

## Tax Planning & Tax Mitigation & Dispute Resolution Experience

Since January 1994, full time experience in tax planning and tax dispute i.e. Tax Audit and Tax Investigation matter's for Corporation and Individual

## Public Speaking

Have given talks to various private bodies from time to time on Tax and Accounting procedures.

## Contributions to the Chartered Tax Institute of Malaysia (CTIM)

- Able to approach Petronas tax staff to join CTIM membership
- Able to approach Inland Revenue Board of Malaysia (IRB) officers to become CTIM members
- Add value to the development of CTIM both with government and private sectors

## Future plan for Chartered Tax Institute of Malaysia (CTIM)

- Would like to look into the membership of CTIM and improve the number of members in the organization
- Deal with government related bodies such as registrar of Companies (ROC), Malaysian Investment Development Authority (MIDA), Ministry of Finance (MOF) and Inland Revenue Board of Malaysia (IRB) on tax related issue which in return would add value to Small and Medium tax Practitioner in our country
- Would like to contribute in relation to technical assistance and be involve in the budget book update
- To assist CTIM in providing tax seminar to various industry and to CTIM member via CTIM CPD workshops
- To contribute tax article in the quarterly Tax Guardian magazine
- To work with the CTIM council member's and the President towards achieving the vision and mission of CTIM

# NICHOLAS A. CRIST

Current Position: Tax Executive Director, KPMG Tax Services Sdn Bhd



## Background

Nicholas is a Tax Executive Director and heads the Corporate Tax department at KPMG Malaysia. He has over 25 years of tax experience across multiple jurisdictions. Originally from KPMG United Kingdom, Nicholas was seconded to KPMG Australia in 1993, before joining KPMG Malaysia in 1997.

## Professional Associations

- Fellow, Chartered Tax Institute of Malaysia
- Member, Chartered Institute of Taxation, United Kingdom
- Recommended as an International Tax Specialist for Malaysia by the International Tax Review Publication (2008 and 2009)

## Education, Licenses & Certifications

- Bachelor of Laws, University of London
- Master of Laws (Tax) with Distinction, University of London
- Licensed Malaysian Tax Agent

## Professional and Industry Experience

Nicholas has advised a diverse portfolio of clients, both local and global, across a broad spectrum of industries including those in banking, financial services, insurance, oil and gas and manufacturing. His client base includes companies listed on Bursa Malaysia and many multinational groups. He has extensive experience with a wide range of Malaysian, UK and international tax issues through heading projects including cross-border structuring and transactions, mergers and acquisitions, group reorganisations, listings and regulatory matters. In addition to his tax advisory pursuits, Nicholas is a licensed Malaysian Tax Agent and the lead engagement partner for numerous corporate tax engagements involving major clients. He has assisted clients in applying for various tax incentives and applications to the relevant authorities including the Malaysian Investment Development Authority, Ministry of Finance and Bank Negara Malaysia.

## Publications

Nicholas has written a number of articles which have been published in the national papers, trade journals and technical periodicals including Tax Guardian. He is the author of Malaysian Withholding Tax and Treaties Online, published by CCH and of the Malaysian chapter in Bloomberg BNA's International's Global Tax Guide. The International Tax Review Publication recommended Nicholas as an International tax specialist for Malaysia in 2008 and 2009.

## Speaking Engagements

Nicholas is a regular speaker on Malaysian tax matters at both internal and public seminars and workshops. He was a speaker at the 2007 National Tax Conference (Tax Planning For Overseas Investments) and at the 2009 National Tax Conference (Managing Taxes in Challenging Times).

## Chartered Tax Institute of Malaysia (CTIM)

Nicholas became a member of CTIM in 2000 and has been a Fellow of CTIM since 2008. He is currently a member of the CTIM Technical Committee – Direct Taxation. For many years, he has served as an examiner for CTIM.

## Proposed Contributions to CTIM

My application for election as a CTIM Council Member is spurred by my aspiration to make the following contributions to CTIM:

Drawing from my considerable tax experience in the United Kingdom, Australia and Malaysia, I would be able to offer alternative perspectives on a broad range of tax matters to enhance further CTIM's international tax outlook. My international tax background, legal studies and 16 years of tax experience in Malaysia puts me in a strong position to bring forward diverse approaches and solutions to technical tax issues as well as ideas on their applicability in Malaysia. This has already proved to be beneficial in my contributions to CTIM's Pre-Budget Memoranda. I have a thorough grounding in the technical working and interpretation of various taxes through having sat the UK's Chartered Institute of Taxation's examinations as well as having obtained a Masters Degree in Tax Law. In addition to being well-versed in general Commonwealth tax principles, I am familiar with capital tax systems, transfer taxes and VAT. Collectively, my experiences can be harnessed to complement CTIM's existing wealth of knowledge and technical expertise. This will also flow through where new taxes are proposed and introduced in Malaysia. In support of this, I am a member of CTIM's Technical Committee - Direct Taxation and have contributed to the Post-Budget Questionnaires Memoranda.

# RENUKA THURAISSINGHAM (BHUPALAN)

Current Position: Managing Director, TAXAND Malaysia Sdn Bhd



## Education/Qualifications

- LLB (Hons) - University of Bristol, United Kingdom (U.K), 1987
- Barrister at Law – Grays Inn, London, 1988
- U.K ATII qualification (now known as 'Chartered Tax Advisor' qualification), 1992
- Member of Chartered Tax Institute of Malaysia

## Career

- |                                 |                      |
|---------------------------------|----------------------|
| - Price Waterhouse, London      | 1989 – 1992          |
| - Arthur Andersen, Kuala Lumpur | 1992 – 2002          |
| - Ernst & Young, Kuala Lumpur   | 2002 – 2005          |
| - TAXAND Malaysia               | 2007 to current date |

## Work Experience

Extensive experience in both tax compliance and consulting work across a wide spectrum of industries for both multinationals as well as Malaysian companies. This includes tax planning for in-bound and out-bound investments, group reorganisations, mergers, privatisation and corporatisation exercises, transfer pricing, real estate, financial services, private finance initiatives, structuring of tax incentives, Islamic banking, and Goods & Services Tax implementation exercises.

Significant involvement in technical matters, training and knowledge management, having headed these areas in Arthur Andersen and Ernst & Young. This goes hand in hand with detailed knowledge of the tax legislation, experience in liaison with the Technical Department of the Inland Revenue Board and the Tax Analysis Division of the Ministry of Finance and dealing with areas of legislative uncertainty, involvement in leading various initiatives including research in relation to tax reform and tax incentives and working closely with various legal firms in some of these initiatives.

## Other relevant experience

Significant experience in speaking at both local and international tax related seminars/workshops, including events hosted by Government authorities including Invest KL, the Malaysian Investment Development Authority and International Enterprise Singapore.

Co-authored a publication entitled "Islamic Banking in Malaysia" published by the Institute of Bankers, Malaysia which was part of an awareness initiative.

Authored the Malaysian chapter of a publication on "Holding Companies" by the International Bureau of Fiscal Documentation. Authored several articles for journals including the "Tax Nasional", "Tax Guardian", "The Malaysian Accountant", "Malaysian Business" and the "Asia Pacific Tax Bulletin".

Involvement in the Economic & Fiscal Policy Council of the Malaysian International Chamber of Commerce and Industry

## Contributions to the Chartered Tax Institute of Malaysia (CTIM)

Participated as a Speaker at several CTIM seminars and workshops

Member of a working group on the Self Assessment System set up by CTIM

Involvement as a speaker and a participant at the National Tax Conference co-organised by the CTIM and the Inland Revenue Board

Authored articles for the CTIM "Tax Nasional"/"Tax Guardian" publications

Involvement in setting of examination papers for the CTIM professional examinations

## Future plans for involvement in CTIM

To contribute to the professionalism and integrity of CTIM as a professional institution which members can rely on as the voice of tax professionals.

Involvement in the Technical Committee and future working groups/sub-committees so as to be able to contribute towards the work of the Committee/working groups/sub-committees.

Contributing towards the enhancement of the journal of CTIM.

Continued involvement in speaking at CTIM seminars/workshops.

# YEO ENG PING

Current Position: Partner, Malaysia Tax Leader of Ernst & Young



## Professional Memberships/Qualifications

- Bachelor of Laws, Monash University
- Bachelor of Economics, Monash University
- Tax agent approved by the Minister of Finance, Malaysia
- Advocate and Solicitor of the High Court of Malaya
- Barrister and Solicitor of the Supreme Court of Victoria, Australia
- Member of the Chartered Tax Institute of Malaysia
- Fellow (FCPA) of CPA Australia

Eng Ping is the Tax Leader of Ernst & Young in Malaysia. She also heads the Transaction Tax unit and advocates at tax appeals before the Special Commissioners of Income Tax.

Eng Ping has over 16 years of experience in professional services, including in tax services. She specializes in tax planning for mergers and acquisitions (M&A) and advising on Malaysian inbound and outbound investments. Her clients include private equity funds and multinational corporations.

Eng Ping plays an active role in thought leadership and regularly contributes articles on tax. She has written on topics such as tax administration and incentives in Malaysia, and structured finance products including Islamic finance. She also speaks regularly at tax seminars.

## Personal message from Eng Ping

Hello fellow CTIM members, thanks for taking the time to consider my candidacy to be a Council Member of CTIM. To keep things short, these are some areas where I hope to contribute –

I will bring to bear the resources of EY to support the goals and initiatives of CTIM, and to help advance the tax profession in Malaysia.

I intend to play an active role in CTIM both personally, and by involving other tax professionals. I have particular interest in the development of thought leadership in technical matters, and also in the area of tax policy and administration. I think it is vital that CTIM plays a prominent role in maintaining the right balance between tax administration and taxpayers.

I stand on the side of consensus building and collaborative decision-making - in this way hopefully, the issues, ideas and aspirations of CTIM members at large can be effectively addressed.

I look forward to the opportunity to serve and to work together with you.