

# The Decision to Litigate: Tax Appeals and Choice of Forum

Date : 20 August 2021, Friday  
Time : 9:00AM – 5:00PM  
Event Code : 21WS/025

## Registration Fees

CTIM/ACCA Member	RM318.00
Member's Firm Staff	RM350.00
Non-Member	RM424.00

\*The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

### IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- Webinar Access Link – The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipts of full payment.
- Cancellation - The Institute must receive cancellations in writing 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the events.
- Recording - Video recording of the webinar organised by the Institute is not available for distribution.
- Disclaimer – The Organiser reserves the right to change the speaker, date or to cancel the event if the number of participants is less than 20. A minimum of 3 working days notice will be given.

## Introduction

Taxpayers who want to dispute IRB assessments can either take IRB to court or to settle the issue by negotiating at the administrative level. It is therefore imperative for a tax consultant to be well-informed and aware of the advantages and disadvantages of the two options. If taxpayers decide to litigate, they should also be made aware that they can pursue the matter through the Special Commissioners of Income Tax or file for Judicial Review at the High Court. The choice of forum should be carefully considered because the outcome of tax litigation could very well be determined by the opted forum. Some basic information about which option to select are discussed to assist taxpayers decide which litigation route to select and the steps in doing so.

## Course Outline

### 1. Tax Appeals

- Step by step process of filing your tax appeals to the Special Commissioners of Income Tax.
- Avoiding the common pitfalls of appeals.
- Missed the deadline? Applying for extension of time.

### 2. Stay of Proceedings

- Pay first, talk later!
- What are your chances of getting a Stay?
- Types of Stay
- What are Special Circumstances?
- Recent tax developments on Stay applications

### 3. Judicial Review

- 2 stages of judicial review
- Judicial review vs domestic remedy
- Putative Respondent
- What are your chances of getting a judicial review?
- Analysis of case laws on Judicial Review

### 4. Directors Duty and Responsibilities

- What are the responsibilities and liabilities of Directors?
- Section 75A ITA 1967

## Speaker's Profile



**John Ung Soon Hock** graduated with a First Class Honours LLB Degree from the University of Hertfordshire, UK and obtained his CLP in Malaysia. He is admitted as an Advocate & Solicitor of the High Court of Malaya. He is based in Penang and handles a wide range of general civil litigation such as corporate disputes, contract, defamation and income tax matters. Among the income tax matters that he has handled include preparation of legal opinion, reinvestment allowance, badges of trade, intra-group relief, Transfer Pricing Documentation and tax appeals to the Special Commissioners of Income Tax and the Civil Courts. Prior to joining private practice, he previously worked at the Attorney General's Chambers as a Federal Counsel and Deputy Public Prosecutor.

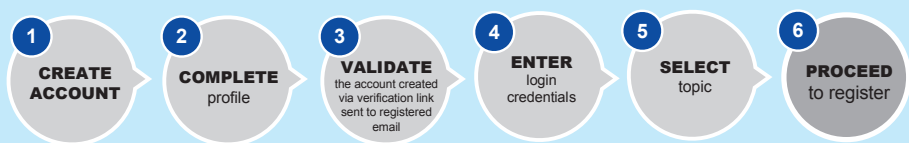
## ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

### NEW USER



### EXISTING USER



For Enquiries:

603 2162 8989  
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Closing Date

2 days before the event date.

The CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.