

# TOP 8 CONTROVERSIAL ISSUES IN 2021/2020

Date: 22 October 2021, Friday  
Time: 3 pm – 5 pm  
Event Code: 21WE/011

## Registration Fee:

CTIM/ACCA Member RM 95.40  
Non-Member RM 127.20

\*The registration fee is inclusive of 6% service tax

### 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

Tax laws are subject to interpretation. With the introduction of self-assessment since 2001, the Inland Revenue Board ("IRB") has issued guidance to the taxpayers with regard to their interpretation of law (e.g. public rulings, guidelines, practice notes, decision impact statement, etc.). There are also amendments to the tax laws, decisions from the courts, etc. However, the interpretation of the tax laws by the IRB and taxpayers may not always consistent. In this session, the speakers will share their thoughts on the "Top 8 Controversial Issues in 2021/2020".

## Course Outline

1. Definition of "plant".
2. Tax payable notwithstanding institution of proceedings under any written law.
3. Guidelines on definition of "place of business".
4. Royalty withholding tax on "software payments".
5. Real Property Gains Tax on disposal of shares in developer companies.  
- *Continental Choice Sdn Bhd and Anor v KPHDN.*
6. Gains from the transfer of technical know-how.  
- *Keysight Technologies Malaysia Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri Malaysia.*
7. Deductions not allowed for payments made to Labuan entity;
8. Labuan entity which fails to comply with economic substance requirements.

## Speakers



**Toh Hong Peir** is an Executive Director of Deloitte Malaysia. He is also Deloitte Malaysia's Oil, Gas & Chemicals Sector Leader. Hong Peir has over 20 years of experience in professional practice, commercial group and upstream oil and gas industry.

He advised tax efficient corporate structures and financing arrangements for cross border as well as domestic investments, mergers and acquisitions, tax due diligence, tax optimization review, tax incentive applications, etc. Hong Peir graduated with a Bachelor Degree in Accounting from the University of Malaya, a member of CTIM, a Chartered Accountant of MIA and a member of IFA.



**Kelvin Kok** is a Tax Director of Deloitte Malaysia. He has more than 14 years of experience in professional practice leading and managing tax compliance, tax advisory and tax accounting engagements for both local and multinational corporations engaged in various industries. His experience covers M&A transactions such as tax due diligence and advising on optimal shareholding and financing structures, cross border inbound and outbound investments tax planning/optimization, tax incentives evaluations and applications etc. Kelvin is an associate member of the CTIM, a Chartered Accountant of the MIA and a fellow member of Association of Chartered Certified Accountants.



**Lum Pei Ting** is a Tax Senior Manager of Deloitte Malaysia. She has more than 8 years of experience in providing tax compliance and advisory services for local, multinational corporations and Chinese corporations engaged in various industries. Her experience also covers tax structuring, tax due diligences, stamp duty planning, inbound Chinese investment and tax incentives evaluation and applications. Pei Ting is a Chartered Accountant of the MIA and a fellow member of Association of Chartered Certified Accountants.

## ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

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## For Enquiries:

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## Closing Date:

Closing Date: 2 working days before the event date



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