

Date : 15 November 2022, Tuesday
Time : 9:00AM – 5:00PM
Event Code: 22WS/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.

Tax compliance remains a big challenge for Malaysia and making sure taxpayers comply with tax requirements is difficult. Tax knowledge is the influential factor in order to overcome tax compliance issues among the taxpayer. This module examines the various types of assessments IRB can raise on a taxpayer. It also covers the latest updates regarding tax appeals.

Course Objective

This course helps you understand the various types of assessments which IRB can raise and how a taxpayer can defend their positions.

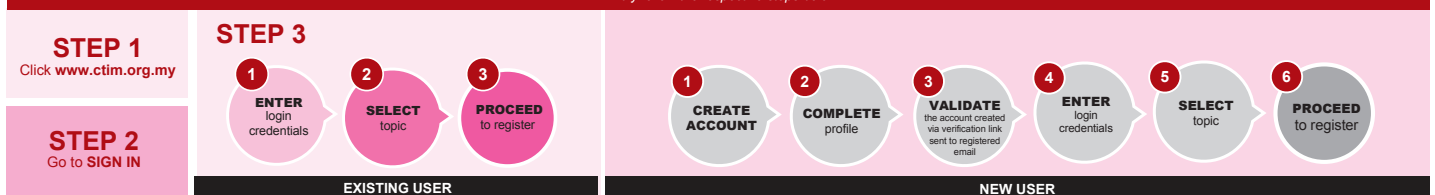
- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Can tax laws be amended or applied retrospectively? 2. Ambiguity of tax laws 3. Tax compliance, tax knowledge and tax complexity 4. The case of government of Malaysia v Mahawira Sdn Bhd & Anor 5. Various types of tax assessments <ul style="list-style-type: none"> • Deemed assessment • Advance assessment • Additional assessment • Increase assessment • Best judgement assessment • Protective tax assessment • Composite assessment • Time-barred assessment | <ol style="list-style-type: none"> 6. Recent updates on appeals by way of Form Q. 7. Error and mistake provision – Section 131 8. Section 106A – Gamishee Proceeding 9. Does Section 106A ITA 1967 contravene the Personal Data Protection Act? 10. Coming clean with the Tax Authorities – the Voluntary Disclosure Program 11. Does public rulings have the force of law? 12. Practice notes 13. Conclusion |
|--|---|

Speaker's Profile

Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016. She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Master's of Science in Taxation from the Golden Gate University in San Francisco, USA. During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR and Marigold (M) Sdn Bhd vs DGIR. With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the IRB and other professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

ONLINE REGISTRATION PROCESS

**Kindly follow the respective steps below*



For Enquiries:

- ☎ 603-9212 7850
- ✉ cpd@ctim.org.my

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.

