

The Appeal Process and Dispute Resolution Proceedings

Date : 20 July 2023, Thursday
Time : 9.00 am – 5.00 pm
Event Code : 23WS/036

Registration Fees

CTIM Member	RM349.80
Member's Firm Staff	RM384.78
Non-Member	RM466.40

*The above registration fees are 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 receipt of full payment.
- Cancellation - The Institute must receive cancellations in writing not less than 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the event.
- 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. A minimum of 3 working days notice will be given.

An Appeal, under Section 99 of the Income Tax Act, is a right available to any taxpayer who is "aggrieved in respect of an assessment made against him". Obviously, certain conditions must first be fulfilled to pursue this entitlement. As in many dealings with Inland Revenue, making the appeal is only the beginning of a possibly long drawn-out communication which if properly managed by the taxpayer can often result in a most welcome conclusion.

The subject of Appeal is addressed in detail in Section 99 and even an entire Schedule 5. Considering the complications that could arise leading to the matter being referred to the Special Commissioners, Revenue has established Dispute Resolution Proceedings where agreement between Taxpayer and the Director General could be achieved in a less formal environment. A Public Ruling has also been issued.

Course Outline

This Webinar would examine the following topics:

A. An Appeal

1. The circumstances under which an appeal may be lodged
2. The Mode of Appeal - Form Q and the Grounds of Appeal
3. The period within which an Appeal must be submitted. When does this period commence?
4. Options available in the event of a late appeal. The role and impact of Form N.

B. The Appeal Process

1. What transpires after the Appeal has been submitted to the Director General. Would the Special Commissioners be already involved once the Appeal has been lodged?
2. Can the Grounds of Appeal be changed or expanded upon even after the submission of the Form Q?

C. Payment of Tax in the interim.

1. Is the payment of the relevant still required even during the period the Appeal is being considered by the Director General?
2. The recovery enforcement measures that may be taken by Revenue.

D. Finalisation of the Appeal

1. How an agreement can be reached with the Director General. Is there a particular period set for coming to such agreement?
2. The impact of reaching an agreement with Revenue's proposals.
3. What are the options available if the Director General's decision is not acceptable to the taxpayer?

E. Dispute Resolution Proceedings

1. What is the role and purpose of the DRP? Who constitutes its members?
2. What are the issues that can be referred to DRP?
3. How does a taxpayer apply for DRP? How will the proceedings be carried on?
4. What are the venues from DRP proceedings?
5. Is the DRP's determination binding on either party? Can the taxpayer choose to take his appeal to a higher level?

F. The Special Commissioners

1. Circumstances under which an Appeal can be escalated to the Special Commissioners
2. Who is authorized to represent the Taxpayer? Can he represent himself?
3. The manner under which the proceedings are conducted
4. Decision by the Special Commissioners. Can either party continue with the Appeal?

Selected case-law will also be examined.

Objectives

- Know the options that could be adopted if an assessment is not agreed to
- Learn about strengthening the Grounds of Appeal to be presented in the Form Q
- Understand the Appeal process to the Director General and on to Special Commissioners
- Know of options in the event of an unfavourable decision by the Special Commissioners

Methodology

A highly detailed learning session with trainer/speaker-led facilitation, live Q&As, examples, case studies and computations, quick polls/surveys, and participant's feedback on learning outcome achievement.

Who Should Attend

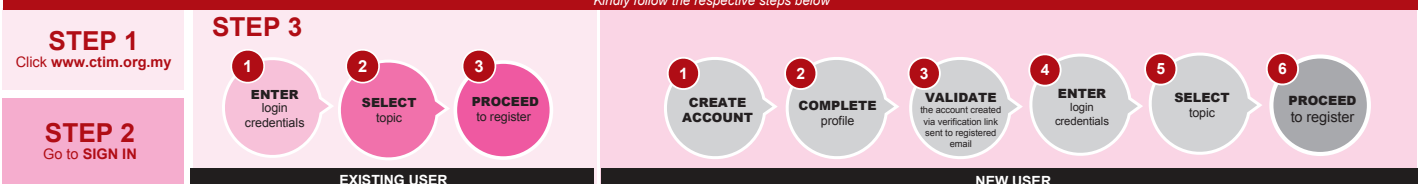
- Tax Advisory and Accounting Firm personnel
- Corporate Tax and Human Resource Division personnel
- Company Directors and Finance Officials
- Investors and those who wish to do business in Malaysia

Speaker's Profile

Vincent Josef began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches. Prior to his retirement, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General. In addition, He has wide experience in lecturing at IRB events and Malaysian professional institutions including Chartered Tax Institute of Malaysia, Malaysian Institute of Accountants, CPA Australia, MAICSA and Commerce Clearing House (CCH) Malaysia. With his 50 years' experience in the field of taxation, he also manages his own practice providing taxation consultancy services focusing on Tax Audits and Investigations. He has written a book "Tax Audit and Investigation Guide – Malaysia" published by CCH Malaysia and served as their Consultant Editor in respect of the Malaysian Master Tax Guide.

ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below



For Enquiries:

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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.

