



NATIONAL TAX EVENT OF THE YEAR NATIONAL TAX CONFERENCE 2023

1 & 2 August 2023 | Tuesday & Wednesday

Kuala Lumpur Convention Centre

23rd EDITION

Taxation: Driving Force for Economic Sustainability



Official Opening by
YAB Dato' Seri Anwar Ibrahim
Prime Minister of Malaysia /
Minister of Finance Malaysia





PREMIER TAX EVENT OF THE YEAR

NATIONAL TAX CONFERENCE 2023

DAY 1 | 1 AUGUST 2023 | TUESDAY

8:50 am OPENING CEREMONY

9:00 am Welcoming Speech

Mr. Chow Chee Yen

President

Chartered Tax Institute of Malaysia

9:10 am Opening Address

YBhg. Datuk Dr. Mohd Nizom Sairi

Chief Executive Officer

Lembaga Hasil Dalam Negeri Malaysia

9:20 am Keynote Address by Guest of Honour

YAB Dato' Seri Anwar Ibrahim Prime Minister of Malaysia / Minister of Finance Malaysia

9:40 am END OF THE OPENING CEREMONY

9:45 am Morning Refreshments

10:15 am TOPIC 1

Achieving Economic Sustainability

Moderator:

YBhg. Professor Datuk Norma Mansor

President

Malaysian Economic Association

Panel Members:

YB Mr. Mohd Rafizi Ramli Minister of Economy Malaysia

Dr. Jomo Kwame Sundaram

Fellow

Academy of Science Malaysia

11:45 am Question & Answer Session

12:00 pm TOPIC 2

Trust as a Driver of Voluntary Compliance

Moderator:

Mr. Chow Chee Yen

President

Chartered Tax Institute of Malaysia

<u>Speaker:</u>

YBhg. Datuk Dr. Mohd Nizom Sairi

Chief Executive Officer

Lembaga Hasil Dalam Negeri Malaysia

1:00 pm Question & Answer Session

1:15 pm Lunch Break

2:15 pm TOPIC 3

Pillar 2 & Tax Incentives

Moderator:

Dr. Esther A.P. Koisin

Director, Department of International Taxation

Lembaga Hasil Dalam Negeri Malaysia

<u>Speaker:</u>

Mr. Abdul Muheet Chowdhary

Senior Programme Officer

South Centre

Panel Member:

Mr. Anil Kumar Puri

Council Member

Chartered Tax Institute of Malaysia

3:30 pm Question & Answer Session

3.45 pm **TOPIC 4**

The Costs of Doing Business v. the Deductibility of Expenses

Moderator:

Mr. K Sandra Segaran

Organising Committee Member of NTC 2023

Panel Members:

Ms. Asnidar Mohamad

Director, Policy Review and Technical Enhancement

Division

Tax Policy Department

Lembaga Hasil Dalam Negeri Malaysia

Mr. Vijey M. Krishnan

Partner & Head of Tax Practice Group

Raja, Darryl & Loh

5:00 pm Question & Answer Session

5:15 pm Afternoon Refreshments &

End of Session of Day 1

PREMIER TAX EVENT OF THE YEAR

NATIONAL TAX CONFERENCE 2023

DAY 2 | 2 AUGUST 2023 | WEDNESDAY

8:50 am Overview of Day 1

Mr. David Lai

Organising Committee Member of NTC 2023/

Council Member

Chartered Tax Institute of Malaysia

9:00 am **TOPIC 5**

Navigating Transfer Pricing: Policy

Perspectives & Practical Considerations

Moderator:

Ms. Leow Mui Lee

Co-organising Chairman of NTC 2023/

Council Member

Chartered Tax Institute of Malaysia

Panel Members:

Ms. Suhani Anuar

Director, Transfer Pricing Division Department of International Taxation Lembaga Hasil Dalam Negeri Malaysia

Ms. Anushia Soosaipillai

Senior Executive Director / TP Leader

PricewaterhouseCoopers Taxation Services Sdn Bhd

Ms. Krystal Ng

Partner Tax, Trade and Wealth Management

Practice Group
Wong & Partners

10:30 am Question & Answer Session

10:45 am Morning Refreshments

11:15 am **TOPIC 6**

Taxation of Foreign Source Income

Moderator:

Mr. Thenesh Kannaa

Council Member

Chartered Tax Institute of Malaysia

Panel Members:

Mr. Mohd Nakhafi Hassan

Head of Direct Tax Section, Tax Division

Ministry of Finance Malaysia

Mr. Tan Hooi Beng

Council Member

Chartered Tax Institute of Malaysia

12:45 pm Question & Answer Session

1:00 pm Lunch Break

2:00 pm TOPIC 7

Updates of Tax Cases

Moderator:

YBhg. Datuk Darryl SC Goon

Retired Judge of the Court of Appeal

<u>Speaker:</u>

Mr. S Saravana Kumar

Partner

Rosli Dahlan Saravana Partnership

Panel Member:

Mr. Muazmir Mohd Yusof

Director, Drafting and Legal Advisory Division

Legal Department

Lembaga Hasil Dalam Negeri Malaysia

3:45 pm Question & Answer Session

4:00 pm TOPIC 8

Roundtable Discussion on Current

Challenges Faced by Taxpayers

Moderator:

Mr. Soh Lian Seng

Deputy President

Chartered Tax Institute of Malaysia

Panel Members:

YBhg. Datuk Abu Tariq Jamaluddin

Deputy Chief Executive Officer (Compliance)

Lembaga Hasil Dalam Negeri Malaysia

Ms. Kalsumawati Mohd Aris

Country Tax Manager

Shell Malaysia Limited

5:15 pm Question & Answer Session

5:30 pm Afternoon Refreshments &

End of Conference

PROFILE



Datuk Dr. Mohd Nizom Sairi was appointed as the Chief Executive Officer of the Inland Revenue Board of Malaysia on 19 October 2021. Datuk Dr. Mohd Nizom Sairi has a wealth of knowledge on the operations and administration of direct taxes in Malaysia. He started his career with the Inland Revenue Board of Malaysia more than 35 years ago serving in various senior capacities including Director of the Compliance Department, Director of the Investigation Department, State Director of Perak, Director of Malaysian Tax Academy, Deputy CEO (Management) and Deputy CEO (Tax Operations) before his appointment as Chief Executive Officer. Being a prominent speaker, Datuk Dr. Mohd Nizom Sairi frequently represents Malaysia and the Inland Revenue Board of Malaysia at conferences, seminars and workshops. Datuk Dr. Mohd Nizom Sairi is passionate in his vision of creating a tax administration that is seen as a strategic partner by all stakeholders, with the end result of building and creating a well-informed society on tax matters, thereby realising the objective of increasing voluntary compliance in Malaysia. Datuk Dr. Mohd Nizom Sairi is Chairman of the Commonwealth Association of Tax Administrators (CATA) for the 2021-2024 term. He is also Head of the Executive Council for the Association of Tax Authorities of Islamic Countries (ATAIC) for the 2021-2023 term and Chair to Study Group on Asian Tax Administration and Research for the term 2022/2023.



Chow Chee Yen is currently the President of the Chartered Tax Institute of Malaysia (CTIM) and the Senior Executive Director of Grant Thornton Malaysia. He has more than 30 years of tax experience and was involved in tax engagements concerning cross-border transactions, tax diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments, and good and services tax (GST). Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by professional bodies in Malaysia. In addition, he conducts in-house training for a government ministry, professional firms, and corporations as well as guest speaker for national and international conferences. He is a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (MICPA) Examinations



Datuk Abu Tariq Jamaluddin is presently the Deputy Chief Executive Officer (Compliance) of the Inland Revenue Board of Malaysia having oversight of the investigation, audit and intelligence arms of the Board. A qualified lawyer and having served the Board for over 27 years, he has extensive advisory, litigation and drafting experience in all aspects of tax laws and has represented the Director General of Inland Revenue before the Special Commissioners of Income Tax and at the superior courts of Malaysia in many landmark cases. Datuk Abu Tariq was instrumental in setting-up the Dispute Resolution Panel, an initiative introduced to expedite tax appeals by taxpayers and was its first Chairman. He is also technically experienced having been involved significantly since 1997 in the drafting of laws to cater to Malaysia's annual national budget. In pursuit of the Board's mission and objectives, he advocates a fair, independent and transparent approach to activities under his purview. He is often seen as a speaker and panelist on the national and international taxation conferences' circuit.



Soh Lian Seng who has over 25 years of professional experience heads the KPMG Tax Services practice in Malaysia with a focus on bringing professional acumen, capabilities, connectivity, and technology-powered solutions to the most complex business challenges and transformation projects that tax leaders face. He also leads the firm's Tax Dispute Resolution practice and has extensive experience in advising local and multinational corporations on tax advisory and compliance, specializing in tax audit and investigation across different sectors. Lian Seng is also trusted to lead KPMG's Tax Dispute Resolution & Controversy across the Asia Pacific, to drive a collaborative approach to provide value-added services to regional and global clients. Lian Seng maintains a close working relationship with multiple government agencies, namely the Ministry of Finance (MOF), the Malaysian Investment Development Authority (MIDA), and the Ministry of International Trade and Industry (MITI). He is the Deputy President of CTIM and Chairman of its Audit & Investigations Working Group. He is a seasoned speaker and moderator at tax seminars and has contributed numerous articles and commentaries to mainstream media on topical and tax-related issues.



Dr. Esther A.P. Koisin is the Director of the Department of International Taxation, HASiL. She has been involved in international taxation for many years and has served as Deputy Director of the Treaty Division, Director of MAP Division, and Director of International Affairs and Exchange of Information Division. She has also served as the Deputy Director of the International Training Centre of the Malaysian Tax Academy. She is currently the Deputy Chair of the IRBM Digital Economy Taskforce and Malaysia's country delegate to the OECD Task Force on the Digital Economy. She holds a Doctorate degree from Universiti Utara Malaysia, an Economics degree from the University of Malaya and a Law degree from University of London.



Leow Mui Lee is the Senior Executive Director of Tricor Taxand Sdn Bhd. She is a Council Member of CTIM as well as a member of CPA Australia and the MIA. Mui Lee has many years of tax experience with leading international accounting firms in Malaysia. She leads Taxand's transfer pricing service line and has serviced a broad spectrum of clients including large multinational corporations and public listed companies. She has also managed projects relating to tax audits & investigations, tax risk management as well as tax due diligence. Under Mui Lee's stewardship, Taxand has won numerous awards.



Suhani Anuar has started career with IRBM in 1999 and has been in various departments including Tax Policy Department, Investigation Department, Malaysia Tax Academy and KL Collection Branch, to name a few. Leveraging on her vast experiences in tax audit and investigation as well as tax advisory on tax policy, tax incentives and LBATA implementation, she is now heading the Transfer Pricing Division of Department of International Taxation. Prior to the current designation, she was a division director of Monitoring and Compliance Division in Multinational Tax Branch overseeing the processing on appeals and reliefs. She holds a master degree in forensic accounting & financial criminology from UITM and bachelor degree in accountancy from UKM.



Thenesh Kannaa is a partner at TraTax who advises on both international tax and indirect tax matters to clients from diverse industries including manufacturing, services, distribution, retail, construction, property development, healthcare, financial services, shipping, automotive, telecommunications, societies, GLCs, and statutory bodies. Thenesh is a Council Member of CTIM, chair of the Technical Committee on Direct Tax I, and member of other technical committees. He is also a member of ACCA's expert panel on taxation, a member of the Industry Advisory Panel for Taylor's School of Professional Studies, and an exco member of the International Fiscal Association's Malaysian branch. Thenesh is also the author of various books and articles on taxation.



Muazmir Mohd Yusof is a Director of Drafting and Legal Advisory Division of the Inland Revenue Board of Malaysia. He was trained at the law firm of Messrs. Rashid & Lee in 1996 and was called to the Malaysian Bar as an advocate & solicitor, High Court of Malaya in 1997. Thereafter he practiced law at Messrs. Ruslan & Zamani and Messrs. Vazeer Akhbar Majid & Co. handling corporate matters, civil litigation as well as criminal litigation from 1997 till 1999 before he joined the legal department, IRBM. He served in various divisions in the legal department including tax appeal division and prosecution division. On the 1st of March 2013 he was appointed as Head of Legal and Anti Money Laundering Division, Special Task Department, IRBM entrusted to manage and supervise investigation on money laundering offences related to tax as the predicate offence. Thereafter, from 1st January until 31 December 2016 he was made the Head of Criminal Investigation Division under the same department and carry out the task of, inter alia, managing and supervising investigation on various tax offences under the Income Tax Act 1967 especially offences related to tax evasion. On 15th July 2017, he was transferred to the Special Appeal Division, Legal Department IRBM as the Deputy Director and appointed as Director of the Division in 2020. In 2022, he was appointed as Director of Tax Appeal Division. As speaker, he has presented papers at a number of conferences including at National Tax Conference and Seminars,



Anil Kumar Puri has over 20 years of tax experience and leads the EY International Corporate Tax Advisory and Tax technical teams in Malaysia. He has been involved in numerous cross border advisory engagements (both inbound and outbound), particularly in relation to tax and regulatory issues that companies investing in Malaysia and abroad face. These issues include the impact of the OECD's BEPS action plans and the BEPS 2.0 project on holding and transactional structures, regulatory and licensing approvals, withholding taxes, tax incentives, the structuring of operations in a business-focused and tax-efficient manner and exit strategies.



Asnidar bt Mohamad is the Director of Policy Review and Technical Enhancement Division, Tax Policy Department at the Inland Revenue Board of Malaysia, having joined the Board in 1994. Prior to that, she was the Director of Stamp Duty, Estate Duty and Real Property Gains Tax Division in Tax Policy Department. Involved in tax advisory works pertaining to the Income Tax Act 1967, Real Property Gains Tax Act 1967, Stamp Act 1949 and policy decisions made by Ministry of Finance. She is currently a member of IRBM's Drafting Committee. She also has experience as a training officer in the Malaysian Tax Academy.



Tan Hooi Beng is the Deputy Tax Leader of Deloitte Malaysia. He is also the International Tax Leader for Malaysia and Southeast Asia. He has more than 22 years of experience in corporate and international tax. He has vast experience in advising multinational corporations on corporate structuring and restructuring, mergers and acquisitions, international offshore financial centers, business model optimization, tax treaties, and cross-border taxation generally. In recent years, he has been very much involved in BEPS 1.0 and BEPS 2.0 related projects. He serves local and multi-national corporations in telecommunication products and services, software and hardware solutions, health and medical, manufacturing, real estate, oil and gas, hotel, retail and information technology industry, etc. Hooi Beng is a council member of the Chartered Tax Institute of Malaysia, a Chartered Accountant of the Malaysian Institute of Accountants, a member of The Malaysian Institute of Certified Public Accountants as well as a licensed tax agent under the Malaysian Income Tax Act, 1967. He holds a Bachelor of Accounting from the University of Malaya. Hooi Beng has been listed in the current edition of "The World's Leading Tax Advisers" (Euromoney).

PROFILE



YB Rafizi Ramli is appointed as Minister, Ministry of Economy on December 2022. He has more than 20 years of experience in various area. He founded INVOKE, a non-profit organization that builds expertise in technology and applications in order to bring about political, economic and social change. He also serves as the Executive Director of National Oversight & Whistleblowers, a non-profit organisation founded in 2012 to support whistle-blowers, jointly look into potential national issues, and provide oversight reports. YB Rafizi, an engineer and accountant, held executive roles at Petronas and served as general manager of Pharmaniaga prior to entering politics.



Professor Datuk Norma Mansor is currently the president of the Malaysian Economic Association since 2018. Professor Norma also is the Director of the Social Wellbeing Research Centre (SWRC) at the Faculty of Economics and Administration, University of Malaya, a position she holds since 2013. Among her notable appointments were Secretary of the National Economic Advisory Council in the Prime Minister's Department (2009 to 2011), advisor and consultant to various organizations which include the National Institute of Public Administration (INTAN), Sarawak Economic Development Corporation (SEDC), the United Nations Development Programme (UNDP), World Bank, International Labor Organization (ILO), Organization for Economic Co-operation and Development (OECD) and the European Union (EU). As an academician, Professor Norma has written extensively in books and scholarly journals. Her research interests cover public and social policy, governance, and social protection. In recognition of her contributions, Professor Norma was awarded Emeritus Professorship by the University of Malaya at the recent convocation in October 2018.



Dr. Jomo Kwame Sundaram is a Fellow at the Academy of Science, Malaysia, a Senior Adviser at the Khazanah Research Institute, Visiting Fellow at the Initiative for Policy Dialogue, Columbia University and Adjunct Professor at the International Islamic University, Malaysia. He was Professor at the University of Malaya (1986 - 2004), Founder-Chair of International Development Economics Associates (IDEAs), UN Assistant Secretary General for Economic Development (2005 - 2012), Research Coordinator for the G24 Intergovernmental Group on International Monetary Affairs and Development (2006 - 2012), and Assistant Director General for Economic and Social Development, Food and Agriculture Organization (FAO) of the United Nations (2012 - 2015). He received the 2007 Wassily Leontief Prize for Advancing the Frontiers of Economic Thought.



Datuk Darryl SC Goon retired from the Court of Appeal of Malaysia in June 2022. Prior to his time on the bench, he was the head of the Dispute Resolution Practice Group of the Raja, Darryl & Loh and was one of the foremost litigators in the country. Among his stand-out cases was the successful representation of The Edge Media Group for judicial review against the decision of the Minister of Home Affairs that suspended the publication of The Edge Malaysia and The Edge Financial Daily arising from the article published on the 1MDB scandal. The case precedent for the principle that damages may be awarded for the infringement of constitutional rights. He holds a Bachelor of Laws (Hons) and Master of Laws from the University of London.



Abdul Muheet Chowdhary is Senior Programme Officer and leads the South Centre Tax Initiative (SCTI) of the South Centre, a Geneva-based intergovernmental policy research think-tank of developing countries. He is a Member of the United Nations Tax Committee's Subcommittee on Wealth and Solidarity Taxes, a member of the Base Erosion and Profit Shifting (BEPS) Monitoring Group and is on the Steering Group of the Independent Commission for Reform of International Corporate Taxation (ICRICT). Previously, he served in India's Ministry of External Affairs where he was in the Policy Planning and Research Division specialising in economic strategy. He was formerly a consultant to the United Nations and also worked as a legislative aide in the Parliament of India, specialising in tax and financial law.



K Sandra Segaran is currently the Chairman of the Board of Trustees of the Malaysian Tax Research Foundation (MTRF). He served as General Manager (Group Tax) in Petronas for over 7 years. Prior to that, he was an Executive Director in Deloitte Malaysia where he served 8 years, including a stint of 3 years as head of International Tax in the Malaysian practice. He started his career in Taxation in the Inland Revenue Board, where he served 22 years. Segaran's over 37 years of tax experience covers a wide range of industries and legislation relating to all matters of Malaysian Taxation. A former council member for over 8 years, he also serves as a committee member of CTIM's Direct Tax Technical Committee, Editorial Board and National Tax Conference 2022 Organising Committee. He is currently the Consultant Editor of Wolters Kluwer's Master Tax Guide.



Mohd Nakhafi Hassan is the Section Head, Direct Tax Policy of the Tax Division at Ministry of Finance and leads the team in formulating and reviewing corporate and individual tax, petroleum income tax, real property gains tax, and stamp duty policies. He Joined the civil service in 2003 and has held various positions with the Immigration Department, Ministry of Home Affairs, and had some operational experience in the area of Government procurement. Prior to this, he was with a leading accounting firm and a subsidiary of Johor state development corporation. Mohd Nakhafi holds a degree in Accounting and Financial Management from the UK and completed his post degree education in Islamic Finance from INCEIF, KL in 2017.



Anushia Soosaipillai joined the PricewaterhouseCoopers Malaysia's transfer pricing and investigation group in 1999 and has vast experience in assisting and advising companies in various transfer pricing projects and defending challenges to transfer prices by tax authorities in tax audits and investigation. She is a member of the CTIM and a Fellow of CPA Australia. Anushia is a Board of Governor for American Malaysia Chamber of Commerce. She has experience in advising clients on transfer pricing projects such as price setting assignments, risk management reviews, preparing and submitting transfer pricing report to tax authorities, shared cost allocation and comparable studies. Anushia also works very closely with other tax and transfer pricing specialists within the PricewaterhouseCoopers network for assignments that involves clients with overseas and Malaysian operations.



Vijey M Krishnan has about 25 years of experience in tax matters. He joined Raja, Darryl & Loh in 1999 and heads the revenue law practice group there. He regularly appears before the Special Commissioners of Income Tax, the Customs Appeal Tribunal, the High Court, and the Court of Appeal on major points of tax law. Vijey has consistently been recommended in the area of Tax in publications such as The Asia Pacific Legal 500, the Tax Directors Handbook, and Chambers Asia Pacific. He is listed as a Leading Individual in the area of Tax in Chambers Asia Pacific and as a Leading Lawyer in Asialaw Profiles. In 2019-2021, the Asia Business Law Journal lists Vijey as one of the top 100 lawyers practising in Malaysia. Vijey has been involved in various tax committees and is Deputy Chairman of the Tax Sub-Committee of the Malaysian Bar.



S Saravana Kumar a is a Tax Lawyer & Head of Tax, SST & Customs at the law firm Rosli Dahlan Saravana Partnership. He hold an LL.M Taxation from the London School of Economics. Saravana has been recognised as one of the leading lawyers by Asialaw Profiles 2019 and has been named one of the 40 leading lawyers under 40 in Asia by Asian Legal Business. He was recently named as one of the top 100 lawyers in Malaysia in 2020 by Asia Business Law Journal.



Krystal Ng is a partner in the Tax, Trade and Wealth Management practice group of Wong & Partners with 13 years of experience. Her primary focus is on tax and transfer pricing issues in the context of cross-border transactions as well as post-mergers and acquisition integrations for multi-national clients in a wide range of industries. Her practice extends to the provision of strategic tax advice on a broad range of subjects such as income tax, double tax treaties, withholding tax, real property gains tax, assisting with tax incentives and exemptions as well as the planning and management of transfer pricing considerations to achieve an optimal and more tax effective model on a domestic, regional or global level. She recently won the Tax Rising Star of the Year award by Euromoney Asia Women in Business Law (2022). She is recognised as an Up and Coming Tax lawyer by Chambers Asia Pacific (2021 - 2023) and Next Generation Partners by Legal 500 (2020 - 2023).



Kalsumawati Mohd Aris leads the Tax function of Shell Malaysia with 25 years of experience in direct (both Petroleum Income Tax and Corporate Income Tax), indirect and employment taxes, with expertise ranging from tax policy, advisory, compliance, corporate structuring, mergers and acquisitions, tax audits and investigations, transfer pricing audits and cross border exposures management. She ensures that the Shell Malaysia Group of Companies comply with the letter and the spirit of the tax laws. She also holds the role as the Convenor of the Fiscal and Economics sub-committee of the Petroleum Production Sharing Contractors Committee (PPSC), a committee of the Malaysian International Chamber of Commerce & Industry (MICCI). She works closely with government authorities, actively advocates for new improved tax policies and has been invited to participate in and provide input to various task forces on tax policy matters. Prior to joining Shell, she was a Tax Manager in the tax practice of Ernst and Young specialising in the Financial Services sector. She holds a Bachelor of Accounting from University of Malaya.

ORGANISED BY





NATIONAL TAX CONFERENCE 2023

1 & 2 August 2023 | Tuesday & Wednesday

Category of Participant	CTIM Member	Member's Firm Staff	Non- Member
Physical	DM4CEO	RM1750	RM1802
Virtual *Limited to the first 500 participants.	RM1650		

IMPORTANT NOTES

- 1. The above registration fee is inclusive of 6% service tax.
- Member's Firm Staff is the staff / colleague of a CTIM Member within the same firm
- Please select the participant category carefully as no alteration will be allowed upon registration.

ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below

STEP 1

Click www.ctim.org.my

STEP 2
Go to SIGN IN

STEP 3 i) EXISTING USER



ii) NEW USER



*CLOSING DATE: 21 JULY 2023

TERMS & CONDITIONS

Registration and Payment

With immediate effect, registration for all CPD programmes will be STRICTLY VIA ONLINE REGISTRATION ONLY.

- Individual Registration : Full payment shall be made at the point of online registration
- Corporate Registration : Full payment shall be made within 21 days from the date of the Invoice or on the day of the event.

Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any)

Cancellation

Registration fees are non-refundable and non-transferable once registration has been confirmed. No refund will be entertained for cancellation/withdrawals or no show on the day of the conference. Cancelled unpaid registration will also be liable for full payment of the registration fee.

Replacement

No replacement is allowed. It will be considered as a cancelled registration. Replacements for cancellation will be treated as a new registrations and full payment shall be made accordingly.

	Physical Participant	Virtual Participant
Confirmation of Registration	A confirmation email will be issued within 14 working days before the conference to the confirmed registration.	The conference access link will be emailed 5 working days before the conference to the confirmed registration. The link provided is a unique access link created for the confirmed registration and should not be forwarded or shared with others.
Verification of Attendance	Must register before 10.00am on both days of the conference	Attendance will be recorded based on participant's login and logout time for each morning and afternoon sessions on both days.
Certificate of Attendance	The Certificate of Attendance will only be released to registered participant with full attendance and full payment within 14 working days after the completion of the conference.	The Certificate of Attendance will only be released to registered participant with full attendance and full payment in accordance with the guidelines issued by the Ministry of Finance within 14 working days after the completion of the conference.

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ENQUIRY

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