

# Tax Investigation and Enforcement Procedures

**Date** : 4 December 2023, Monday  
**Time** : 9.00 am – 5.00 pm  
**Event Code** : 23WS/047

## 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.

## Introduction

Unannounced inspection by IRB poses a major disruption to any business. The main purpose of the inspection is to deter tax evasion and/or aggressive tax planning, with the ultimate aim of enhancing tax compliance. Significant fines and potential civil and criminal penalties may await those who fail to comply with their legal obligations during such an inspection. This programme will provide practical tips, to advise your clients or your employees, on to how to respond appropriately to an unannounced inspection with useful and concrete guidance on what they can expect.

## Course Outline

### 1st Session:

Tax Investigation Framework 2023

- Main Reason for an IRB Unannounced Inspection:
- Dealing with issues related to the inspection Intelligence gathering
- Mutual assistance between different government agencies
- Cross-border agency cooperation

### 2nd Session:

- IRB's Investigation Powers
- How You Can Prepare for an Unannounced Inspection
- Procedures During an Unannounced Inspection
- Initial Response

### 3rd Session:

- What You Should Do If You are the Subject of an Inspection
- Unannounced Inspection Process and Protocols: Delving into details of the inspection
- Who may conduct it
- When can it take place
- What are the process and protocols to be adhered to
- Prohibiting actions

### 4th Session:

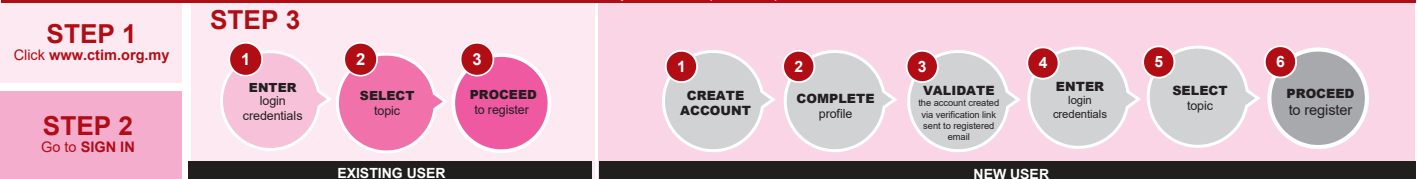
- Procedures During an Unannounced Inspection
- General rule on dealing with the officers interviewing you
- After the Unannounced Inspection
- Immediate steps and review

## 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:

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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.

