

# The Tax Appeal Process

**Date** : 14 November 2023, Tuesday  
**Time** : 9:00AM – 5:00PM  
**Event Code** : 23WS/046

## 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.

## Course Outline

- Procedures and steps to file the petition of Appeal (Form Q)
- Application for extension of time to file Form Q, via submission of Form N
- Rights of taxpayers in the appeal process
- Detailed discussion and sharing of experience on the relevant legislative provisions under the Income Tax Act, 1967 pertaining to appeals against excessive assessments
- Time bar of 5 years for the raising of assessment by the IRB
- The rights and circumstances under which the IRB can raise assessments beyond the statutory time bar of 5 years
- The standard of proof to be demonstrated by the IRB in cases involving fraud, wilful default and negligence
- Recording a settlement at the Special Commissioners of Income Tax – rights of taxpayers and deeming provisions under the Income Tax Act, 1967
- Case studies

## Speaker's Profile

**Harvindar Singh** is a Fellow of Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvindar was attached to the tax divisions of PWC and E&Y as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as the Tax Partner in SCS Global Consulting (M) Sdn Bhd. Harvindar has more than 29 years of extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a Tax Specialist to numerous corporate entities such as SK International (M) Sdn Bhd and other MNEs and organisations. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and MICPA. Mr Harvindar is a Council Member of CTIM.

### ONLINE REGISTRATION PROCESS

*\*Kindly follow the respective steps below*



For Enquiries:

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 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.



**8** CPD points

(For purposes of Section 153, ITA 1967)