



Seminar : Latest Income Tax Updates & Recent Tax Cases 2024

 **24 May 2024**
(24SE/002)
Jen Hotel, Penang

 **5 June 2024**
(24SE/001)
Crowne Plaza Kuala Lumpur
City Centre

 **25 June 2024**
(24SE/003)
Holiday Villa, Johor Bahru

 **9:00 am – 5:00 pm**



SPEAKER
Mr. Chow Chee Yen
President, Chartered Tax Institute of Malaysia



SPEAKER
Mr. S Saravana Kumar
Partner, Rosli Dahlan Saravana Partnership



SPEAKER
Ms. Amira Azhar
Partner, Rosli Dahlan Saravana Partnership

PROGRAMME

8:30 am	Registration
9:00 am	<i>Session 1</i> Latest Updates on e-Invoice <ul style="list-style-type: none"> • Updates on 9 February 2024 • Updates on 6 April 2024
10:30 am	Morning Refreshments
11:00 am	<i>Session 2</i> Latest Updates on Capital Gains Tax <ul style="list-style-type: none"> • Gazette Orders • Technical Guidelines (1/3/2024 & 27/3/2024)
12:30 pm	Networking Lunch
2:00 pm	<i>Session 3</i> Recent Tax Cases
3:30 pm	Afternoon Refreshments
4:00 pm	<i>Session 4</i> Recent Tax Cases (cont.)
5:00 pm	End of Programme

PROFILES

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 (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations.

S Saravana Kumar is a Tax Lawyer & Head of Tax, SST & Customs at the law firm Rosli Dahlan Saravana Partnership. He holds 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.

Amira Azhar is a partner with the firm's Tax, SST, and Customs practice. She is involved in tax litigation and advisory with a specific focus on corporate tax, petroleum tax, tax incentives and transfer pricing disputes. She has represented Fortune 500 companies in Malaysia and leading Malaysian companies in various tax disputes before the Special Commissioners of Income Tax, High Court, Court of Appeal, and Federal Court. She is presently involved in one of the largest tax disputes in Malaysia amounting to RM9 billion in claims. Amira also focuses on negotiations with the Inland Revenue Board and the Royal Customs of Malaysia where a good number of her matters are resolved amicably through discussions with the authorities. In recognition of her expertise, she was appointed by her alma mater as a UiTM Law Industry Reviewer for the tax law subject offered under the UiTM Bachelor of Laws program. Amira is also a member of the Chartered Tax Institute of Malaysia (CTIM).

Who should attend:



CEO/CFO/
Directors



Financial
Planner



Tax Agent/
Advisor



Corporate
Accountants



Business
Consultants



Public
Accountants



8 CPD points

(For purposes of Section 153, ITA 1967)

With unprecedented legal complexities and continuous regulatory shifts, staying ahead is no longer a need but a must as tax professionals to help your clients. This seminar is specially curated to delve deep into the recent tax cases, untangling the intricacies of taxing matters that have direct impact on your practice.

Our seasoned speakers, S Saravana Kumar and Nur Amira Ahmad Azhar, tax lawyers from the law firm RDS Partnership, will discuss 24 recent tax cases that are reshaping the tax landscape, including prominent cases like Tenaga Nasional Berhad and Wiramuda. This interactive seminar will be joined by Mr. Chow Chee Yen, CTIM President who also will share his views on the latest tax developments. Do not miss the chance to engage with our specialist speakers to gain strategic solutions for your clients.

Issues	Cases
Deductibility of Bumiputera expenses under Section 33(1) of the Income Tax Act 1967 ("ITA").	<u>Ketua Pengarah Hasil Dalam Negeri v Mitraland Kota Damansara Sdn Bhd</u>
Unconstitutionality of Section 4C of the ITA.	<u>Wiramuda (M) Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u>
Reinvestment Allowance claim.	<u>Tenaga Nasional Berhad v Ketua Pengarah Hasil Dalam Negeri</u>
Investment Tax Allowance claim and Industrial Building Allowance claim	<u>Ketua Pengarah Hasil Dalam Negeri v Pulau Pinang Clinic Sdn Bhd</u>
Whether financing expenses deductible under s 33(1) of ITA	<u>Petron Oil (M) Sdn Bhd & Anors v Ketua Pengarah Hasil Dalam Negeri</u>

OTHER CASES FOR DISCUSSION:

<u>Muhibbah Engineering (M) Bhd v Ketua Pengarah Hasil Dalam Negeri [2022] 4 MLJ 660</u> , (2022) MSTC 30-480, Court of Appeal, affirmed by the Federal Court – availability of judicial review in tax cases.	<u>Sime Darby Ara Damansara Development Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u> (2022) MSTC 30-506 High Court – whether taxpayer qualified for relief under s 131(1) of ITA. – appeal allowed
<u>Exceptional Landmark v Ketua Pengarah Hasil Dalam Negeri</u> (SCIT Appeal No.: PKCP (R) 629/2018), currently on appeal to High Court – taxation of disposal of warehouse under the Real Property Gains Tax Act 1976 ("RPGTA").	<u>Ketua Pengarah Hasil Dalam Negeri v Watsons Personal Care Stores (M) Holdings Ltd</u> (2023) MSTC 30-609, [2023] 5 CLJ 762 High Court - whether the adjustment by the DGR made to the interest expense on the intercompany loan obtained by the Company is in accordance with Section 140A ITA and the TP Rules. [For the Respondent: En. Jason Liang (Cik Kellie Allison Yap and Cik Anlynn Ng with him) Tetuan Wong & Partners] – appeal dismissed (DGR lost, taxpayer won)
<u>Balingian Power Generation Sdn Bhd v Menteri Kewangan Malaysia</u> [2022] MLJU 896, (2022) MSTC 30-527, High Court – applicability of the Finance Act 2018 to tax incentives approved prior to the Act coming into effect.	<u>Ketua Pengarah Hasil Dalam Negeri v Ng Huan Tong</u> (2023) MSTC 30-611 High Court – whether gains arising from land disposal taxable under Real Property Gains Tax Act 1976 or Income Tax Act 1967 (ITA). – appeal dismissed (DGR lost, taxpayer won)
<u>Petronas Carigali Sdn Bhd (PCSB) v Pemungut Duti Setem</u> [2023] MLJU 639, High Court – applicability of ad valorem duty to agreement solely for supplying material or equipment. –	<u>ABTP Marketing Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u> [2022] 1 LNS 563 High Court – deductibility of penalty payment, research and development (R&D), repairs and maintenance, interest on loans, commission expenses under 33(1) of the ITA.
<u>Maxis Berhad v Ketua Pengarah Hasil Dalam Negeri</u> (SCIT Appeal No.: PKCP (R) 979-984/2017) currently on appeal to the High Court – deductibility of loan upfront fees under Section 33(1) ITA, and incorporation of total dividend shortages into method of apportionment of interest restricted	<u>Multi Square Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri Malaysia</u> (2022) MSTC 30-526 High Court - deductibility of management fees paid to holding company under 33(1) of the ITA.
<u>Ketua Pengarah Hasil Dalam Negeri v Procter & Gamble (Malaysia) Sdn Bhd</u> [2022] MLJU 743, (2022) MSTC 30-523 High Court – determination of arm's length price under Section 140 (6) ITA. – appeal dismissed	<u>Shell Gas Holdings (Malaysia) Limited v Menteri Kewangan Malaysia</u> [2023] MLJU 1658 High Court – availability of judicial review in tax cases. –
<u>Petronas Trading Corporation Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u> [2022] MLJU 1539, (2022) MSTC 30-497, High Court, affirmed by Court of Appeal – availability of judicial review in tax cases. –	<u>Courts (Malaysia) Sdn Bhd v Menteri Kewangan Malaysia</u> [2023] MLJU 719 High Court – availability of judicial review in tax cases. – application dismissed
<u>SM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u> (2010) MSTC 10-002, SCIT, affirmed by the High Court – categorization of airfare and accommodation expenses as deductible under Section 33(1) ITA and not Section 18 ITA.	<u>Idaman Harmoni Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri</u> [2022] MLJU 897, (2022) MSTC 30-478, High Court – definition of "wilful neglect" or "negligence" under Section 91(3) ITA.
<u>Etiga Family TakaEtiga Family Takaful Bhd</u> (dahulunya dikenali sebagai Etiga Takaful Bhd) v Ketua Pengarah Hasil Dalam Negeri [2022] MLJU 2882, (2022) MSTC 30-510, High Court – deductibility of omission expenses on the Wakalah Fee under Section 33(1) ITA.	<u>Berjaya Golf & Resort Bhd v Ketua Pengarah Hasil Dalam Negeri</u> [2022] MLJU 3190, (2022) MSTC 30-508, High Court – deductibility of excess of the surrendered loss claim as part of adjusted losses under Section 44 and Section 131 (1) ITA.
<u>ful Bhd</u> (dahulunya dikenali sebagai Etiga Takaful Bhd) v Ketua Pengarah Hasil Dalam Negeri [2022] MLJU 2882, (2022) MSTC 30-510, High Court – deductibility of omission expenses on the Wakalah Fee under Section 33(1) ITA.	
<u>Ketua Pengarah Hasil Dalam Negeri v Persatuan Nelayan Kebangsaan</u> (2022) MSTC 30-503 High Court - Whether guarantee fees incurred by taxpayer capital in nature and not allowable as deduction under Income Tax Act	

CATEGORY	
CTIM Member	RM525.00
Member's Firm Staff	RM641.00
Non Member	RM758.00

Important Notes:

1. The registration fee is inclusive of service tax.
2. Member's Firm Staff is the staff/colleague of a CTIM Member within the same firm.
3. Please select the participant category carefully as it determines the fee payable. 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

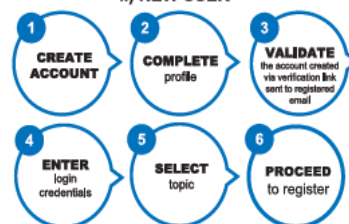
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STEP 3

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ii) **NEW USER**



*CLOSING DATE: 2 days before the event date.

TERMS AND CONDITIONS

Registration and Payment

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

Confirmation of Registration	A confirmation email will be issued within 3 working days before the seminar to the confirmed registration.
Verification of Attendance	Must register before 10.00am on the seminar day.
e-Certificate of Attendance	The Certificate of Attendance will only be released to the registered participant with full attendance and full payment within 7 working days after the completion of the seminar.

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CONTACT US:

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(For purposes of Section 153, ITA 1967)

The CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.