

Tax Audit and Investigation

Date : 9 October 2024, Wednesday
Time : 9.00 am - 5.00 pm
Event Code : 24WS/031

Registration Fees

CTIM Member	RM360.00
Member's Firm Staff	RM415.00
Non Member	RM475.00

**The above registration fees are exclusive of 8% Service Tax.*

HRDCORP PROGRAMME ID: 10001462239
Payment via HRDCorp Claim — Please refer to the total amount stated in the invoice generated by the system upon confirmation of registration.

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 receipts 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

Tax audit is a primary activity of the tax authorities under the Self-Assessment System to encourage voluntary compliance with the tax laws and regulations. Tax investigation will be carried out should there be a suspicion that a taxpayer is may be deliberately trying to avoid paying tax or has committed an act of wilful evasion under the tax laws.

Course Outline

- The tax audit and tax investigation framework
- How does the IRB select the file for tax audit?
- What can trigger an audit or investigation
- Risk areas for taxpayers
- Update of Latest Development on Tax Audit & Investigations
- How to prepare for tax audit and investigation
- The negotiation process and how to settle the case amicably and in a reconciliatory manner to avoid the long costly process of litigation in the Courts
- Case studies – learning from others

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:

- ☎ 603-9212 7850
- ✉ 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.

