

A Half-Day Programme

MANAGING INCOME TAX AND SST APPEALS, DISPUTES AND SETTLEMENTS

15 April 2020 (Wednesday), Pullman Kuala Lumpur Bangsar



The Special Voluntary Disclosure Programme (SVDP) ended on 30 September 2019. Post-SVDP may see penalties of up to 300% being imposed by the Inland Revenue Board of Malaysia (IRBM) on undeclared or under-reported taxable income.

Whilst the power to fix penalties in advance may be questionable, it is clear that the number of tax audits and investigations being conducted by IRBM and Customs is on the rise. As tax authorities start collecting and compiling more and more data on taxpayers aided by the various automatic exchange of information legislation, this may also mean more targeted and frequent tax audits and investigations culminating in a worrying trend which has emerged of tax authorities resurrecting certain issues, some of which have long been settled in favour of the taxpayer at the highest judicial levels.

This programme will address and explore the possible ways and means of resisting and countering such manoeuvres and dealing with the implications of IRBM's and Customs' actions.

MANAGING INCOME TAX AND SST APPEALS, DISPUTES AND SETTLEMENTS

OBJECTIVES

This programme aims to provide clarity and updates on:

- Recent tax cases
- The actions and tactics of tax authorities on recent issues in recent days
- What steps you can take to meet and counter IRBM's and Customs' actions

WHO SHOULD ATTEND

- Directors
- Chief Executive Officers
- Chief Financial Officers and equivalent
- Accountants
- Tax Advisors/Consultants
- Internal Auditors
- Legal Officers

METHODOLOGY

Lectures, PowerPoint presentations, case studies and interactive discussions.

PROGRAMME OUTLINE

8:30 am *Registration and Welcome Refreshments*

9:30 am **Latest Tax Cases Update**

- Landmark decisions
- Impact on Public Rulings

10:15 am **Managing Tax Disputes vis-à-vis IRBM**

- Dealing with tax audits
- Filing Form Q and Section 131 application
- Form Q process versus Judicial Review

11:00 am *Refreshments and Networking*

11:30 am **Dispute Resolution Procedure (DRP)**

- Reasons for using the DRP
- How to prepare and optimise the DRP process

12:15 pm **Managing an SST Dispute**

- Current issues and update
- SST disputes and appeals

1:00 pm *Lunch and End of Programme*

FACILITATORS



GOH KA IM

Ka Im is the Head of the Tax and Revenue Practice Group of Shearn Delamore & Co. She graduated with an LL.B (Hons) degree from University of Bristol, UK and was called to the Bar of England and Wales as a member of Gray's Inn. She was admitted as an advocate and solicitor of the High Court of Malaya in 1988 and the Supreme Court of Singapore in 1994. She has over 31 years' experience in all areas of Tax and Revenue law having appeared extensively before the various levels of courts in Malaysia including the highest court, the Federal Court. She was a Past Chair of the Tax Committee of the Inter Pacific Bar Association and is the Malaysian Jurisdictional Editor of the International Tax Planning Association. She has presented papers at numerous international and national tax conferences as well as contributed to books and other publications on tax.



IRENE YONG

Irene is a partner at Shearn Delamore & Co. and practises in all aspects of tax and revenue law advisory, structuring, planning, transfer pricing, SST, GST, audit, investigation, dispute resolution and litigation work. Irene is a member of the International Fiscal Association, Malaysia Branch and the Bar Council's Tax Subcommittee. She was the International Tax Contributor of the Year for Bloomberg Tax (2018) and has also been recognised as Tax Counsel in the Asia Pacific Legal 500 (2012, 2014 and 2019 editions) and a Leading Advisor/Highly Regarded Practitioner (2013–2019) by the International Tax Review's Tax Controversy Leaders. She also practises in the area of privacy and personal data protection laws.



FOONG PUI CHI

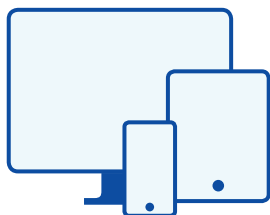
Pui Chi is a partner at Shearn Delamore & Co. and practises in all aspects of Malaysian tax and revenue law advisory, structuring, planning, dispute resolution, litigation, transfer pricing, audit and investigation work. She has appeared as Counsel for taxpayers in numerous tax appeals before the Special Commissioners of Income Tax and judicial review applications as well as other tax proceedings before the Superior Courts of Malaysia. Pui Chi is a member of the International Fiscal Association, Malaysia Branch. She is one of the authors of Bloomberg BNA's Business Operations in Malaysia and has been recognised as Tax Counsel in the 2010/2011, 2011/2012 and 2012/2013 editions of the International Tax Review. She has also been named as one of the nominees for the award of "Rising Star in Tax" at the Euromoney Legal Media Group Asia Women in Business Law Awards 2015.



ABHILAASH SUBRAMANIAM

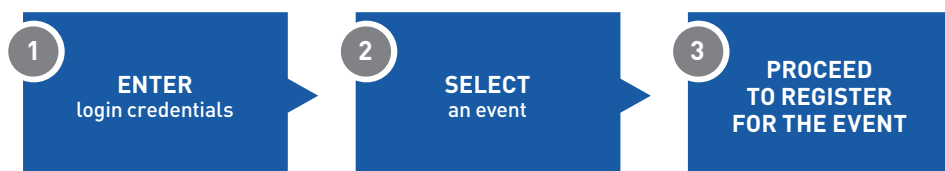
Abhilaash graduated with an LLB (Hons) degree from the University of Warwick, United Kingdom and completed the Bar Professional Training Course in the University of Cardiff, United Kingdom. He is a member of Gray's Inn. Abhilaash also holds an LLM from the University of Cardiff. Abhilaash was called to the Bar of England and Wales in 2016 and was called to the Malaysian Bar in 2017. He has been a member of Shearn Delamore & Co.'s Tax and Revenue Practice Group since 2017. Abhilaash practises many aspects of Malaysian tax and revenue advisory, dispute resolution (including advising taxpayers on the settlement of tax cases with IRBM or in dealings with governmental authorities) and litigation (including tax appeals) work.

REGISTRATION PROCESS

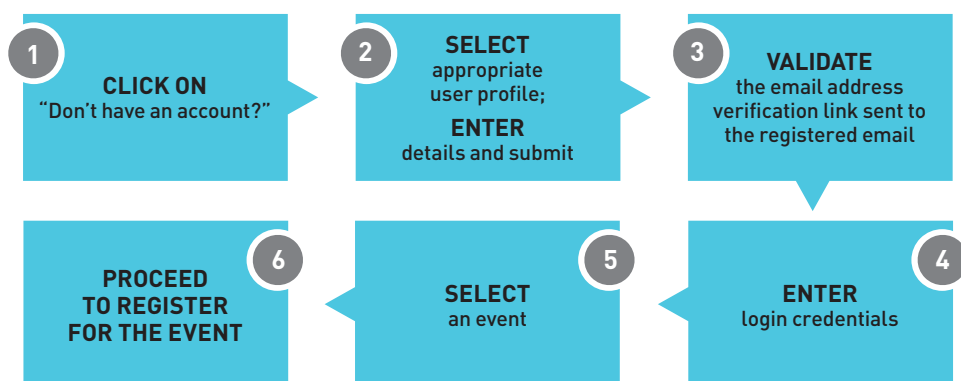


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MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS

PROGRAMME FEE

- Fee is payable to **MALAYSIAN INSTITUTE OF ACCOUNTANTS**
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
- Individual Registration:** Full payment shall be made at the point of online registration.
- Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Proforma Invoice or on the day of the event, whichever earlier.
- Admittance may be denied upon failure to make full payment as per the above requirement.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

a. Written cancellation received less than seven (7) days from the date of the event:

- A refund (less administrative charge of 20%) will be made.
- Unpaid registrations will also be liable for 20% administrative charges.

b. Written cancellation/no show on the day of the programme:

- No refund will be entertained.
- Unpaid registrations will also be liable for full payment of registration fee.

Substitutes for cancellation will be treated as a new registration and full payment shall be made as per the above requirement.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate / Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending MIA CPE programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE HOURS

- Upon full attendance of the programme, participants will be issued an "e-certificate". For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. **CPE hours will not be accorded for partial attendance.**

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

PROGRAMME FEES

Member / Member Firm	RM 450
Non-member	RM 575

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

15 April 2020 (Wednesday), 8:30am-1:00pm,
Pullman Kuala Lumpur Bangsar

Contact : Azie
Tel : 03 2722 9265
Fax : 03 2722 9009
Email : sp@mia.org.my
Address : Malaysian Institute of Accountants
Dewan Akauntan
Unit 33-01, Level 33
Tower A, The Vertical
Avenue 3, Bangsar South City
No. 8, Jalan Kerinchi
59200 Kuala Lumpur