



## Tax Audit and Investigation Workshop Series

### Chapter 2: Settlement and appeal process

Thursday, 12 April 2018  
8.30 a.m. – 12.30 p.m.

Deloitte Tax Services Sdn. Bhd.  
Meetpoint 1 & 2,  
Level 15, Menara LGB,  
1, Jalan Wan Kadir,  
Taman Tun Dr. Ismail,  
60000 Kuala Lumpur.



# Overview

The Inland Revenue Board of Malaysia (“IRBM”) has been increasingly active in conducting tax audits and investigations, subjecting companies to detailed scrutiny under their microscope.

Therefore, awareness of regulatory changes and proceedings by the authorities are key tools for taxpayers when faced with a tax audit or investigation.

Join us for an intensive half-day workshop that is designed to give you an understanding of the appeal process and your options in the event you are aggrieved by the assessment(s) issued by the IRBM.

## **Our Chapter 2 session includes the following topics:**

- A walkthrough of the assessment, the appeal through to the court date
- Discussion on Public Ruling No. 12/2017 – Appeal against an assessment and application for relief
- Out-of-court settlement
- Latest trends and best practices in mitigating tax risk in tax appeal resolution
- Know your rights and responsibilities
- Effective and efficient tax appeal channels
- How Deloitte can assist

# Agenda

## Chapter 2: Settlement and appeal process

Time	Event	Speaker(s)
8.30 a.m.	<b>Breakfast and registration</b>	
9.00 a.m.	<b>Welcome, introduction and objectives</b>	Chow Kuo Seng
9.10 a.m.	<b>The appeal process</b> <ul style="list-style-type: none"> <li>• The assessment, the appeal and the court date – a walkthrough</li> <li>• Public Ruling No. 12/2017 – Appeal against an assessment and application for relief - what's new</li> <li>• Out-of-court settlement</li> <li>• Know your rights and responsibilities</li> </ul>	Wong Yu Sann and Anston Cheah
10.00 a.m.	Coffee break	
10.30 a.m.	<b>Insight into the court appeal process – A forum with a former judge</b> <ul style="list-style-type: none"> <li>• Dive into the thought process of a judge – sharing of real life examples</li> <li>• What are the factors that will influence a court's decision?</li> </ul>	Chow Kuo Seng and Datuk Wira Low Hop Bing
11.30 a.m.	<b>Avenues of appeal</b> <ul style="list-style-type: none"> <li>• Time bar</li> <li>• Case studies</li> </ul>	Stefanie Low and Kei Ooi
12.00 p.m.	<b>What's next?</b>	Stefanie Low
12.30 p.m.	<b>End of seminar and networking lunch</b>	

**Our Tax Audit and Investigation Workshop Series will continue with the following chapters in the coming months:**

- *Chapter 3: Preparing your capital statement - Vulnerabilities for the IRBM's picking*
- *Chapter 4: Tax audit and the Malaysian financial industry – Rolling in money?*
- *Chapter 5: Tax audit and the Malaysian education industry – An expensive lesson*
- *Chapter 6: Joint audit by IRBM and Customs – Attack on both fronts*

# Guest speaker



## Datuk Wira Low Hop Bing

Datuk Wira Low read law at Lincoln's Inn on Federal Judicial Scholarship and from 1970 to 1984, he has been appointed as Magistrate, Sessions Court Judge, Federal Counsel, Senior Federal Counsel, Senior Assistant Parliamentary Draftsmen and various legal advisor positions for the Government.

From 1984 to 1994, Datuk Wira Low operated his own legal practice, and was first appointed to the Bench as judicial commissioner in 1994, and later became a judge in the High Court in 1995. In 2006, he was elevated to the Court of Appeal, where he also served as the sole mediator for cases heard in this court.

During his career as a judge, he has written some 1,000 judgements, including landmark cases such as *Pengarah Hasil Dalam Negeri v Perbadanan Kemajuan Ekonomi Negeri Johor* in 2009.

He retired from the Court of Appeal in August 2012. Currently, he is working as a legal consultant, adjudicator, arbitrator and mediator.

# Deloitte speakers



**Chow Kuo Seng**

**Business Tax Audit & Investigation Leader**

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Kuo Seng has more than 30 years' experience in tax audit and back duty investigations. His experience in Audit & Investigation controversy management includes providing tax advisory / consultancy and managing compliance work for local and multinational companies as well as high networth individual clients and prudential audit review for tax risk management purposes.

Kuo Seng was recognized as a Tax Controversy Leader by the International Tax Review 2016.



**Stefanie Low Geok Ping**

**Business Tax Executive Director**

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Email: gelow@deloitte.com

Stefanie has 13 years of Big 4 tax experience as well as more than 4 years of legal experience in a law firm.

Stefanie focuses on corporate tax compliance, tax advisory, tax audit and tax investigation. She has extensive experience in tax structuring, tax due diligence, mergers and acquisitions, cross-border transactions, infrastructure projects including reviewing tax assumptions, agreements and documentation.

Stefanie has advised key clients of various industries on pre-audit preparation, audit management and post audit and investigation negotiations with the Inland Revenue Board of Malaysia.



**Wong Yu Sann**

**Associate Director**

Tel: +603 7610 8176

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Yu Sann has 10 years of professional experience. In addition to individual clients and Labuan companies, he also has experience in serving corporate companies in a range of industries which include banking, insurance, manufacturing, property development, construction, trading, services and investment holdings, etc.

Yu Sann has been involved in various assignments such as tax audit defense and prudential tax audit, back-duty tax investigations, tax appeal and corporate tax efficiency review.



**Anston Cheah**

**Associate Director**

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Anston has over 10 years in Malaysian corporate tax compliance and advisory serving a diversified portfolio of clients, both local and international clients.

Anston has considerable involvement in tax advisory engagements in the areas of corporate tax, due diligence, withholding tax, mergers and acquisitions, cross-border transactions, Real Property Gains Tax, stamp duty, tax audits and incentives application. He has also assisted clients with the implementation of the Goods and Services Tax and advised on GST-related matters.



**Kei Ooi Soo Chee**

**Associate Director**

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Kei holds a Bachelor of Laws (LLB) degree and has more than 10 years of Big 4 experience in corporate tax compliance, tax advisory and tax audits. She has served a portfolio of clients in various industries including education, engineering, commercial banking, trading, technology, consultancy, services and retail.

Kei also has extensive experience with international clients on tax-related issues on corporate tax, withholding tax, permanent establishment issues, stamp duty, and Real Property Gains Tax. She advises on potential implications arising from group restructuring exercises, tax due diligence, mergers and acquisitions, private equity projects, and both inbound and outbound cross-border transactions.



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