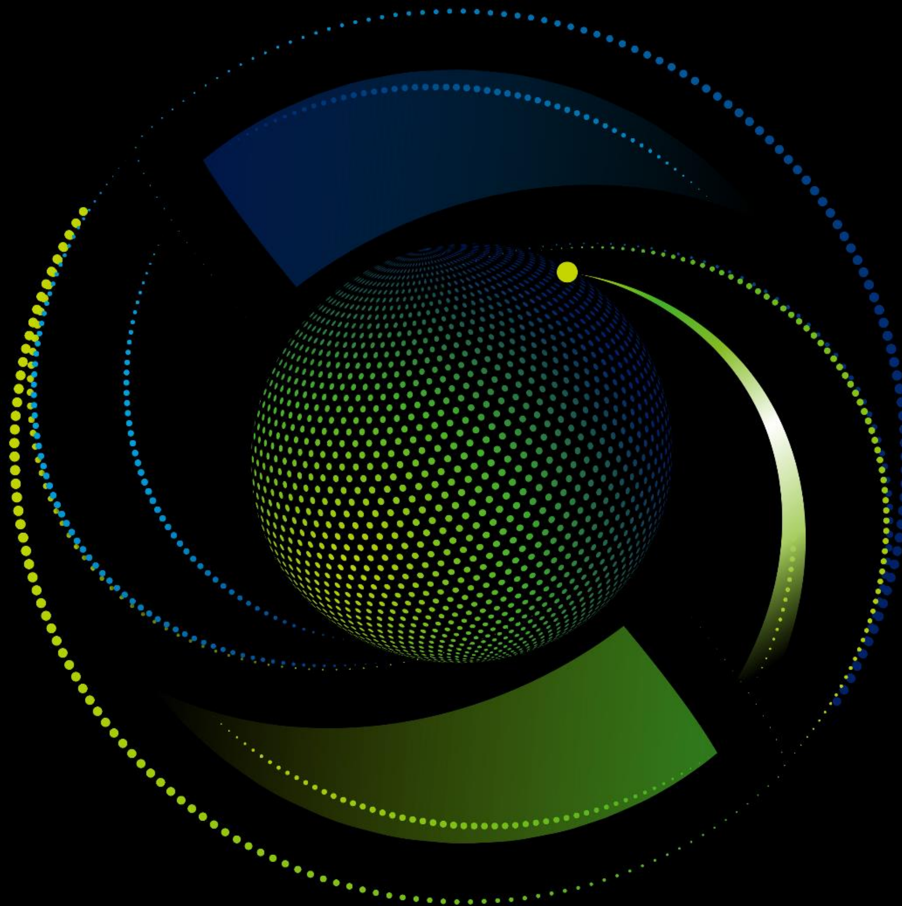
Deloitte.



Trusted. Transformational. Together.

Indirect Tax Chat

Keeping you updated on the latest news in the Indirect Tax world

September 2023

Issue 09.2023

Quick links: *Contact us - Our Indirect Tax team*

Key takeaways:

1. *Extension of indirect tax laws to vape liquids/gels containing nicotine*
2. *Issuance of guide on buy and sell activities by Licensed Manufacturing Warehouse ("LMW") companies*
3. *High Court holds taxpayer had legitimate expectation to GST 'group relief' as RMCD approved GST grouping despite being aware of non-qualifying factor*

Greetings from Deloitte Malaysia's Indirect Tax team

Greetings readers, we are delighted to welcome you to the September 2023 edition of our Indirect Tax Chat.

The Federal Budget will be tabled next month on October 13 and we anticipate that there will be some critical indirect tax updates. The Budget is likely to include updates in relation to the imposition of sales tax on low value goods, the luxury goods tax, and the service tax on delivery services. We also expect that the relevant amendments to the tax laws, including indirect tax laws, will bring effect to the electronic invoicing regime, that will be tabled as part of this Budget. Do look out for our post Budget update which will cover key developments in direct and indirect tax.

In this month's edition, we will be discussing updates on the extension of the indirect tax laws to include vape liquids/gels containing nicotine. Additionally, we will cover the issuance of a guide on buy and sell activities by Licensed Manufacturing Warehouse ("LMW") companies, as well as a High Court decision on a GST matter.

Additionally, here are some recent news that may interest you:

- According to Deputy Finance Minister, Steven Sim, it is not the appropriate time to reintroduce the goods and services tax (GST) due to the current sluggish global economic conditions. The government has alternative methods to generate revenue besides reinstating the GST. For more information, please click here.

- With tax leakages amounting to RM500 billion and federal debt reaching RM1.2 trillion, the President of the Malay Chamber of Commerce Malaysia (MCCM), Norsyahrin Hamidon, suggests that it is now the right time for the government to consider reintroducing the Goods and Services Tax (GST). According to Norsyahrin Hamidon, this move could boost the government's revenue, allowing for the possibility of channeling additional funds directly into the hands of the people through monthly cash assistance programs. For more information, please click here.

To our readers who are celebrating, we wish you a wonderful *Awal Muharram*!

Best regards,
Tan Eng Yew
Indirect Tax Leader

1. Extension of indirect tax laws to vape liquids/gels containing nicotine

On 31 March 2023, there were various gazette publications in force from 1 April 2023, in relation to extension of indirect tax laws to vape liquids/gels containing nicotine.

This extension was made mainly and essentially by replacing the relevant (pre-1 April 2023) wording pertaining to vape liquids/gels i.e. "**not** containing nicotine", to, "**whether or not** containing nicotine". This effectively extended the indirect tax laws to vape liquids/gels **containing nicotine**, effective 1 April 2023.

The various indirect tax laws that were so amended, are as follows:
1. Sales Tax Regulations 2018 [P.U. (A) 203/2018]
2. Sales Tax (Person Exempted From Payment of Tax) Order 2018 [P.U. (A) 210/2018]
3. Sales Tax (Rate of Tax) Order 2022 [P.U. (A) 176/2022]
4. Sales Tax (Imposition of Sales Tax in respect of Designated Areas) Order 2018 [P.U. (A) 206/2018]
5. Sales Tax (Imposition of Sales Tax in respect of Special Areas) Order 2018 [P.U. (A) 207/2018]
6. Customs Duties (Exemption) Order 2017 [P.U. (A) 445/2017]
7. Excise Regulations 1977 [P.U. (A) 161/1977]
8. Excise Duties Order 2022 [P.U. (A) 163/2022]
9. Excise Duties (Langkawi) Order 2022 [P.U. (A) 182/2022]
10. Excise Duties (Tioman) Order 2022 [P.U. (A) 181/2022]
11. Excise Duties (Labuan) Order 2022 [P.U. (A) 183/2022]
12. Excise Duties (Pangkor) Order 2022 [P.U. (A) 174/2022]
13. Free Zones (Exclusion of Goods) Order 1998 [P.U. (A) 459/1998]

A key exception is the amendment (item 8, above) to the Excise Duties Order 2022 [P.U.(A) 163/2022], which gazetted the imposition of excise duty, effective 1 April 2023, on vape liquids/gels containing nicotine (under customs tariff heading 24.04), pursuant to the 2023 Budget proposal. (Vape liquids/gels not containing nicotine, under customs tariff heading 38.24, were earlier subjected to excise duty, effective 1 January 2021, pursuant to the 2021 Budget proposal.)

Deloitte's comments

As previously mentioned, the amendments to the various indirect tax laws, including the Excise Duties Order, effective 1 April 2023, to essentially extend those laws and order to vape liquids/gels containing nicotine, were made pursuant to the 2023 Budget proposal. The proposal was to impose excise duty of RM0.40 per millilitre on vape liquids/gels containing nicotine, effective 1 April 2023.

The 2023 Budget proposal indicated that vape liquids/gels containing nicotine were actually illegal (under the Poisons Act 1952) and hence were not subjected to excise duty and indirect tax laws earlier, i.e., effective 1 January 2021, when similar products (not containing nicotine) were subjected to excise duty (RM0.40 per millilitre) and other indirect tax laws, pursuant to the 2021 Budget proposal.

In the 2021 Budget proposal, the intention of the Government at that time was to impose excise duty on, inter alia, vape liquids/gels to ensure 'equal treatment' for all types of cigarette/tobacco products. One would have thought that such an intention would translate to an excise duty primarily on nicotine-containing vape liquids/gels. However, that was not the case when the Excise Duties Order was amended, effective 1 January

2021, to impose the excise duty on liquids/gels under customs tariff heading 38.24 only. Although customs tariff heading 38.24 is a residual heading that does not explicitly state that it is for liquids/gels not containing nicotine, by necessary implication - when read with customs tariff heading 24.04, which is for such products containing nicotine - heading 38.24 would be limited to such products not containing nicotine.

It seemed odd then, that liquids/gels not containing nicotine were being subjected to excise duty earlier (effective 1 January 2021), and not the 'sin' product containing nicotine. Excise duty is in the nature of a 'sin tax' and the measure of the Government pursuant to the 2021 Budget proposal, seemed to be contrary to such nature.

There was no explicit mention in the 2021 Budget proposal of the illegality of the liquids/gels containing nicotine (under the Poisons Act 1952). In the 2023 Budget, the illegality was explicitly indicated by the Government, which proposed to tax it, instead of maintaining it as unlawful.

Accordingly, such liquids/gels containing nicotine were duly exempted from the general restriction on import/sale under the Poisons Act 1952, effective 1 April 2023. This enabled the Government to bring such products containing nicotine within the Excise Duties Order and the other indirect tax laws, effective 1 April 2023.

However, it may be of interest to note that Parliament has recently tabled the Control of Smoking Products for the Public Health Bill 2023, which seeks to curtail the sale of cigarette and tobacco products, generally, to those born on 1 January 2007 onwards. If this Bill becomes law, it could spell the start of the decline in the collection of excise duty on cigarette and tobacco products, including vape liquids/gels containing nicotine.

Brought to you by:

Chandran TS Ramasamy
Director
Kuala Lumpur

Frederick Dylan Pereira
Tax Associate 2
Kuala Lumpur

Back to top

2. Issuance of guide on buy and sell activities by Licensed Manufacturing Warehouse ("LMW") companies

The Customs Division of the Royal Malaysian Customs Department ("RMCD") has released a guide for companies with LMW status, to cover:

- the import duty exemption under the Item 92 of the Customs Duty (Exemption) Order 2017 ("Item 92 of the CDO"); and
- the sales tax exemption under the Item 57, Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 ("Item A57 of the STPEPO").

The guide also highlighted the treatment of sales made by the LMW company in various sales scenarios as to whether such sales can be treated as local sales or export sales for LMW compliance purposes – since LMW companies are required to meet a specific export threshold as one of the conditions.

The guide is only available in Bahasa Malaysia – refer link here for details.

For exemption purposes, we have summarised the categories below from the guide for your reference:

A. Export through third parties (i.e., Traders)

Scenario – A trading company in Malaysia purchased finished goods from a LMW company and transferred the goods to Principal Customs Area ("PCA") prior to overseas exportation

The sales of the finished goods can be treated as **export sales,** if the following requirements are satisfied:

- Sales invoice would be issued by the LMW company to the trader
- Subsequently, the trader will:
  - issue an invoice to the customer outside of Malaysia
  - make an export declaration through the Customs Form No. 2 ("K2 form"), whereby:
    - the consignor is the trading company
    - the consignee is the customer outside of Malaysia
  - submit an export application on behalf of a third party to the Customs control station before the exportation is carried out using Item 92 of the CDO – via Appendix P – '*Permohonan Pengecualian Duti Kastam Di Bawah Butiran 92 PDK(P)2017'.*

Please note that for Customs declaration form No. 9 and documents purposes (e.g., Delivery Order, Bill of Lading), all parties would need to ensure that the relevant particulars are in accordance with the requirements set by the RMCD.

B. Drop Shipment

There are various scenarios involving drop shipment activities, such as follows:

Scenario 1 – A trading company purchased finished goods from a LMW company and instructed the LMW company to directly export the goods to a Customer outside of Malaysia

The sales of the finished goods shall be treated as **export sales,** if the sales invoice issued by the LMW company to the trading company states:

- The trader's information under "Bill to"; and
- The customer outside of Malaysia's information under "Ship to".

Scenario 2 – A trading company purchased finished goods from a LMW company and instructed the LMW company to transfer the goods to a customer in PCA

For the arrangement above, the sales of finished goods by the LMW company to the traders shall be treated as **local sales,** whereby the sales invoice issued by the LMW company to traders will need to state the following:

- Trader's information is stated under "Bill to"; and
- Customer in PCA's information is stated under "Ship to".

In this regard, the sales of the LMW company should be subject to import duty and sales tax. However, the LMW company/customers in PCA can claim the import duty/tax exemption if there are relevant provisions to exempt the same.

Scenario 3 – A trading company purchased finished goods from a LMW company and instructed the LMW company (the seller) to transfer the goods to a customer with LMW status (the customer)

In this scenario, the sales of the finished goods shall be treated as **export sales.** For the invoice issued by the LMW company, the following information should be stated:

- Trader's information is stated under "Bill to"; and
- Customer in LMW's information is stated under "Ship to".

These transactions are only allowed for the sale of finished goods by the LMW company (the seller) to another LMW company (the customer), if:

- The goods sold are raw materials to the latter
- The trading company needs to ensure that the finished goods acquired are the raw materials to the LMW (the customer) by checking through the customer's Appendix A2 – 'Senarai Bahan Mentah / Komponen/ Bahan Pembungkusan / Alat Bantu Pengilangan / Peralatan Cleanroom Yang Diimport Untuk Digunakan Di Dalam Gudang Pengilangan Berlesen'.

Scenario 4 – A trading company purchased finished goods from a LMW company and instructed the LMW company to transfer the goods to customers in Free Zones ("FZ")

For the arrangement above, the sales of finished goods by the LMW company will be considered as **export sales**, whereby the sales invoice issued by the LMW company to traders will need to state the following:

- Trader's information is stated under "Bill to"; and
- Customer in FZ's information is stated under "Ship to".

Scenario 5 – A trading company purchased finished goods from a LMW company and instructed the LMW company to transfer the goods to a Licensed Warehouse ("LW") prior to transfer/export to customer in FZ/PCA/Overseas.

The treatment of sales of the finished goods would depend on the movement of goods, as below:

- From LW to FZ and oversea - export sales
- From LW to PCA - local sales

Sales invoice issued by the LMW company to the trading company should:

- State "bill to" (trader's information); and
- State "ship to" (i.e., the customer's information – who is located in the LW).

Under this arrangement, there are specific conditions that the companies need to take note of, as below:

- Trading company must have rental space in that particular LW.
- The permitted storage period in LW would be 2 years. However, specifically for drop shipment activities, the storage period in LW is limited to 6 months only:
    - If there are remaining finished goods that are not exported/sold to PCA and are still in LW's storage after the approval period, a bill of demand will be issued by the RMCD against the company.
    - The remaining finished goods will also be considered as a **local sales** quota.

Please note that for Customs declaration forms and documents purposes (e.g., Delivery Order, Bill of Lading, etc.), all parties would need to ensure that the relevant particulars are in accordance with the requirements set by the RMCD for each scenario.

For drop shipment activities, the LMW company (the seller) must submit an application through the *'Borang Permohonan Pelesenan dan Kemudahan GPB (*i.e., *Borang GPB Am)*' to its Customs controlling station for approval.

Drop shipment activities that are allowed would be:

- involving the movement of goods from LMW to end customers, including under Scenario 5; and
- involving items other than cigarettes, liquor, tobacco products, and any products containing nicotine.

Approval would be subject to compliance as per the conditions stipulated.

Deloitte's comments

The guide provides much needed clarity to common areas of uncertainty in relation to LMW compliance. Businesses should review their adopted historical position against what is outlined in the guide to identify whether there has been an overpayment or underpayment of tax as a result.

Brought to you by:

Nicholas Lee Pak Wei
Director
Kuala Lumpur

Iffah Inani Zainol
Senior 2
Kuala Lumpur

Back to top

3. High Court holds taxpayer had legitimate expectation to GST 'group relief' as RMCD approved GST grouping despite being aware of non-qualifying factor

Introduction

On 16 February 2023, in a judicial review case of ***Puncak Niaga Management Services Sdn Bhd v Ketua Pengarah Kastam, Jabatan Kastam Diraja Malaysia [2023] 1 LNS 450 ("PNM case"),*** the High Court of Malaya ("HC") ruled in favour of the taxpayer-applicant, Puncak Niaga Management Services Sdn Bhd ("PNM" or "Applicant"), and quashed the Goods and Services Tax ("GST") and Bills of Demand ("BODs") issued by the RMCD to the Applicant. The HC decided that the Applicant had legitimate expectation to GST 'group relief', as the RMCD had approved the Applicant's GST grouping despite being aware of the relevant non-qualifying factor for GST group, i.e. PNM's parent company within the GST Group, i.e. Puncak Niaga Holdings Berhad ("PNH"), was not providing wholly taxable supply. The key background facts and arguments of parties are further explained in the ensuing paragraphs.

Key background facts and arguments

- The Applicant's principal activity was to provide management services to its parent company, PNH (an investment holding company), and other companies in the PNH group.

- In December 2015, PNH made an application for GST group registration under section 27 of the GST Act, 2014 ("GST Act"), to register itself and other companies in the group (including the Applicant). (Note: The HC judgment indicated that it was the Applicant who applied for GST group registration. However, the newsletter of the Applicant's legal counsel indicates that it was PNH who had applied for GST group registration to encompass itself and PNM, among other PNH group companies.) By virtue of the GST group registration, taxable supplies made by a member of the GST group, such as PNM, to another member of the GST group, shall be disregarded and thus, not subject to GST.

- At the time of PNH's application in December 2015, all the conditions for GST group registration were satisfied by PNH. Subsequently, on 1 January 2016, an amendment was made to insert investment holding companies (such as PNH) in regulation 41(j) of the GST Regulations 2014 ("GST Regulations"). With this amendment, an investment holding company's investment holding would not be regarded as an incidental exempt supply under Regulation 40 of the GST Regulations. Hence, PNH would be considered as making an exempt supply. This would make it ineligible to qualify for GST group, which required each member of a GST group to make wholly taxable supplies, as a condition under regulation 19(1)(b), GST Regulations.

- Despite the amendment in regulation 41(j), GST Regulations, effective January 2016, the RMCD approved PNH's application for group registration in February 2016 and PNM disregarded its taxable supply of services to its GST Group members.

- In 2019, the RMCD conducted an audit on the Applicant and found that PNH was ineligible to be a member of the GST group, as it made exempt supplies. Hence, the GST group was not compliant with the 'wholly taxable supply' condition in regulation 19(1)(b), GST Regulations. The RMCD took a position that the Applicant's services to its GST Group would be subject to GST (not disregarded) under the normal GST treatment in section 9, GST Act. Therefore, the RMCD issued BODs to the Applicant totalling approximately

RM5.2 million for the alleged underpayment of GST during the period in which the Applicant had disregarded its taxable supplies to the GST Group.

- The Applicant applied to the HC for a judicial review of the above BODs, and raised the following issues:

  a) Whether the Respondent's attempt to renege on its approval of PNM's GST group registration is illegal, ultra vires and unlawful.

  b) Whether the Respondent has unfettered discretion to raise BODs, notwithstanding that PNH complied with the relevant requirement for GST group registration (making wholly taxable supply) when the application was submitted in December 2015.

  c) Whether the Respondent's failure to provide reasons for raising the BODs renders the Respondent's decision liable to be quashed.

- Counsel for the Applicant, in arguing point a), had relied on the doctrine of legitimate expectation and submitted that the decision of the Respondent to issue the BODs is against the legitimate expectation of the Applicant to the Respondent's GST group registration approval. Hence, the BODs ought to be quashed.

- Counsel for the Respondent, on the other hand, had contended that:

  d) The HC can only review the decision-making process and cannot consider whether the decision itself, on the merits of the facts, was fair and reasonable.

  e) There was failure by PNM to comply with section 27(1) of the GST Act and regulation 19(1)(b), GST Regulations, since PNH's supply was exempt (PNH was not making wholly taxable supply).

  f) There was no legitimate expectation in this case.

<u>*Summary of grounds of HC judgement*</u>

The HC, in ruling in favour of the Applicant, cited the following reasons:

- The Respondent has an unfettered discretion in raising the BODs and the Applicant's ground in this regard is without merit (the Applicant's ground was that the Respondent could not raise the BODs because <u>PNH fulfilled the GST group condition of making wholly taxable supplies **at the time of making the application**</u>).

- With regards to the Applicant's contention on the Respondent's failure to give reasons in issuing the BODs, the HC adopted the Federal Court's decision in *Ketua Pengarah Hasil Negeri v. Alcatel-Lucent Malaysia Sdn Bhd & Anor [2017] 1 MLJ 563*, and held that there is no requirement for the Respondent to give reasons in its decisions (i.e. the BODs), as the reasons for issuance of the BODs were revealed by the Respondent via several letters, RTD discussions, etc.

- Nevertheless, the principle of legitimate expectation was in favour of the Applicant, based on the Federal Court's decision in *YKK (Malaysia) Sdn Bhd v. Pengarah Tanah Dan Galian Johor* [2021] 8 CLJ 179 *("YKK case")* and the Court of Appeal decision in *Ambiga Sreenevasan v. Director of Immigration, Sabah, Noor Alam Khan*

A Wahid Khan & Ors [2017] 9 CLJ 205 *("Ambiga case").* This is because the Respondent's approval of PNH's GST group registration in February 2016 was made despite the Respondent having full knowledge (from PNH's GST group registration application) of PNH's business activities comprising exempt supplies that were not incidental, effective 1 January 2016, when the amendment in regulation 41(j), GST Regulations came into effect. (The amendment would strictly disqualify PNH from the GST group for not making wholly taxable supplies, as required by the condition for GST Group in regulation 19(1)(b), GST Regulations.) Therefore, the Respondent had made a clear and unambiguous promise, an established practice in respect of the Applicant, through the GST group registration approval. As such, the Applicant had a legitimate expectation to GST group relief by virtue of the Respondent's approval for GST Group registration. The issuance of the BODs would thus be considered illegal, ultra vires or unlawful vis a vis the doctrine of legitimate expectation.

<u>*Deloitte comments*</u>

This tax case which decided in favour of the taxpayer based on the doctrine of legitimate expectation is a welcome one. However, it is understood that the Respondent has appealed to the Court of Appeal against the HC's decision. If the Court of Appeal affirms the HC's decision, it would strengthen case law precedent on legitimate expectation for tax cases in the future. Nevertheless, from what we have seen so far, the principle of legitimate expectation is not yet settled in tax cases.

This is because cases on legitimate expectation, such as the *YKK case* and *Ambiga case*, require representations or promises made by any public authority to be *"within the law"* or *"within its powers"* respectively. In contrast, the typical reliance on legitimate expectation arises in situations where representations or promises by public authorities are made as concessions from the law (otherwise, the law would be relied on and there would not be any need to rely on any legitimate expectation to any representation or promise). Similar to *PNM's case*, the law in regulation 19(1)(b), GST Regulations imposed the condition that each member of the GST group had to make wholly taxable supplies. In one sense, the Applicant's circumstances would not fulfill this condition 'within the law' (regulation 19(1)(b), GST Regulations). However, the GST Group registration approval by the Respondent was tantamount to a representation or promise that could be relied on by the Applicant, as held by the HC in adopting the doctrine of legitimate expectation. The potential issues for the Court of Appeal to consider in *PNM's case* would be whether and to what extent legitimate expectation could be circumscribed, as a matter of principle, by the words "within the law" or "within its powers" as per the words in the *YKK case* and *Ambiga case*. The Court of Appeal may be bound by the Federal Court in the *YKK case*, which could result in a reversal of the HC's decision, if the representation or promise via the GST group registration approval is construed as ultra vires regulation 19(1)(b), GST Regulations. In such an event, this could present an opportunity for the matter to be further appealed to the Federal Court to consider these important questions on legitimate expectation, which could settle the doctrine for future cases. As per a leading English case law authority on the doctrine, i.e. *R v Board of Inland Revenue, ex parte MFK Underwriting Agencies Ltd and others and related applications* [1989] BTC 561, [1990] 1 All ER 91:

" … it was clearly recognised in ***Preston v IRC*** *that in an appropriate case <u>the court could direct the Revenue</u>–*

'<u>to abstain from performing their statutory duties or from exercising their statutory powers</u> if the court is satisfied that <u>"the unfairness"</u> of which the applicant complains renders the insistence by the commissioners on performing their duties or exercising their powers <u>an abuse of power</u> … '

(See [1985] 2 All ER 327 at 339, [1985] AC 835 at 864 per Lord Templeman.) Nothing in R v A-G, ex p Imperial Chemical Industries plc conflicts with that statement of principle because, <u>although the Revenue may not indulge in 'ultra vires' relaxation of the relevant statutory fiscal provisions, it is not 'ultra vires' the Revenue to administer the tax system fairly</u>." (Emphasis underlined.)

Even if "within the law" or "within its powers" is ultimately maintained by our Federal Court in regards to the principle or doctrine of legitimate expectation, it would still be open in *PNM's case* to argue that the non-compliance with the condition of 'making wholly taxable supply' in regulation 19(1)(b), GST Regulations, would not result in GST being payable. This is because there is no provision to explicitly impose GST for non-compliance with GST group registration conditions. This is unlike other 'special schemes' such as the Approved Trader Scheme or "ATS", which contain provisions that explicitly state that non-compliance with any condition of such special scheme would result in GST being payable in relation to such non-compliance.

In this sense, it is arguably 'within the law' for the Applicant to have the legitimate expectation to rely on GST group relief as long as it has been approved for GST group registration. The Respondent does have the power under regulation 19(9), GST Regulations to cancel any GST Group registration for inter alia non-compliance with any condition for GST group registration but had not yet cancelled the Applicant's GST group registration, in this case. In any event, regulation 19(9), GST Regulations does not explicitly state that such cancellation may be done retrospectively.

In regards to the other 2 issues which the HC found not in favour of the Applicant, it would seem that the HC is right, for the following reasons:

(a) The Applicant GST group's fulfilment of the relevant condition for GST Group registration (making wholly taxable supplies) would be required during the period of the GST Group registration effective February 2016, when there was no such compliance, and not at the time of making the application for GST Group registration in December 2015. Hence, the Respondent could be said to have exercised its discretion lawfully (in our view, it would be contrary to settled case law to term such discretion as "unfettered"), to raise the BODs to recover the payable GST because of such non-compliance. Nevertheless, it would still be open in *PNM's case* to argue 'within the law' for the purpose of legitimate expectation - that there is no explicit provision to impose GST for such non-compliance of GST group conditions, unlike other special schemes like ATS where there is such an explicit provision.

(b) Based on the facts found by the HC that the Respondent had disclosed the reasons for the above non-compliance in various letters, meetings, etc., it would not be required for the Respondent to state the reasons in the BODs. The HC had correctly relied on *Ketua Pengarah Hasil Negeri v. Alcatel-Lucent Malaysia Sdn Bhd & Anor [2017] 1 MLJ 563* and held that there is no obligation on the Respondent to provide reasons for its decision in the circumstance where the reasons were already disclosed in meetings, etc. However, in the event where there was no such disclosure of reasons, such as the *Uniqlo v. Ketua Pengarah Kastam dan Eksais [2020] 9 CLJ 521* case, the Court of Appeal, applying the principles laid down by the Federal Court in *Kesatuan Pekerja-Pekerja Bukan Eksekutif Maybank v. Kesatuan Kebangsaan Pekerja-Pekerja Bank [2017] 4 CLJ 265*, had held that a public decision making body, the Director General of Customs and Excise, had a duty to give reasons for the decision.

Brought to you by:

Chandran TS Ramasamy
Director
Kuala Lumpur

Naresh Srinivasan
Senior Manager
Kuala Lumpur

We invite you to explore other tax-related information at:
http://www2.deloitte.com/my/en/services/tax.html

To subscribe to our newsletter, please click here.

Back to top

Contact us – Our Indirect Tax Team

Tan Eng Yew
Indirect Tax Leader
etan@deloitte.com
+603 7610 8870

Senthuran Elalingam
Executive Director
selalingam@deloitte.com
+603 7610 8879

Chandran TS Ramasamy
Director
ctsramasamy@deloitte.com
+603 7610 8873

Larry James Sta Maria
Director
lstamaria@deloitte.com
+603 7610 8636

Nicholas Lee
Director
nichlee@deloitte.com
+603 7610 8361

Irene Lee
Associate Director
irelee@deloitte.com
+603 7610 8825

Wendy Chin
Senior Manager
wechin@deloitte.com
+603 7610 8163

Eliza Azreen Kamaruddin
Senior Manager
eazreen@deloitte.com
+603 7610 7271

Leong Wan Chi
Senior Manager
wanleong@deloitte.com
+603 7610 8549

Naresh Srinivasan
Senior Manager
narsrinivasan@deloitte.com
+603 7650 6459

Name	E-mail address	Telephone
Syifa Yin Izhar Manager	syizhar@deloitte.com	+603 7610 7512
Nikki Suah Manager	nsuah@deloitte.com	+60 3 7610 7642
Ashokkumar Hothiyakumar Manager	ahothiyakumar@deloitte.com	+603 7610 9238

Other offices

Name	E-mail address	Telephone
Susie Tan Johor Bahru and Melaka	susietan@deloitte.com	+607 268 0851
Ng Lan Kheng Penang	lkng@deloitte.com	+604 218 9268
Lam Weng Keat Ipoh	welam@deloitte.com	+605 253 4828
Philip Lim Kuching and Kota Kinabalu	suslim@deloitte.com	+608 246 3311

Back to top

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Malaysia

In Malaysia, services are provided by Deloitte Tax Services Sdn Bhd and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2023 Deloitte Tax Services Sdn Bhd