



Post-2021 Budget Series - Session 2

Tues, 8 Dec, 3:00 PM to 5:00 PM

## Tax and Customs Disputes: Insights from Young Tax Lawyers



Members of the Bar | RM5  
Pupils in Chambers & Law Students | Free  
Non-Members | RM60

2 CPD Points

Upon successful registration, a link to the CPD Live webinar will be emailed to registered participants only. Registration will close at **3:00 pm, on 7 Dec 2020 (Monday)**.

**No** additional registration will be accepted once the closing date has passed, or if the CPD Live webinar is full.

The CPD Department may not permit future registration if you fail to attend a CPD Live webinar after registering unless you provide an acceptable and valid reason(s).

[Register online here](#)

As a continuing effort to create and spread awareness and knowledge among Members of the Bar about the excesses of the tax authorities, and what taxpayers can do to challenge these authorities, the Tax Subcommittee of the Bar Council Corporate and Commercial Law Committee, in collaboration with the Bar Council Continuing Professional Development Department, is proud to organise the 5<sup>th</sup> edition of the post-2021 Budget event.

Apart from providing insights into the key proposals of the 2021 Budget, this initiative is intended to equip more Members of the Bar with the necessary tools and knowledge to protect the rights of all taxpayers, individuals, partnerships or companies alike. We as Members of the Bar must be aware of the recourse available for aggrieved taxpayers, and recognise when it is appropriate to challenge the Inland Revenue Board of Malaysia (“IRB”), Royal Malaysian Customs Department (“Customs”), Ministry of Finance, and/or Ministry of International Trade and Industry, in the defence of taxpayers in protecting their rights during audit, investigation and litigious cases.

It is pertinent for us to be aware of taxpayers’ rights as well as the legal processes and remedies available to redress any wrongs suffered, in line with being part of a civilised democratic nation — an essential characteristic of an activist Bar.

In light of the new normal, this year’s post-2021 Budget event will be organised in a series of webinars.

The second instalment of this series entitled “**Tax and Customs Dispute: Insights from Young Tax Lawyers**” will discuss the following topics:

- **How Not to Practice Tax Law from Those that Should Have Known Better**
- **Indirect Tax and Customs Law: From a Tax Lawyer's Perspective**
- **How to Deal with IRB and Customs in Audit and Litigation**

This webinar intends to provide insights to Members of the Bar on tax disputes and litigation. Often an area of practice that appears too complex, the panellists will seek to change that perception by providing a roadmap on how to navigate the tax and customs appeal processes as well as procedural rules when representing clients during audits or investigations and the litigation routes available. In addition, the panellists will also share their experience and helpful dos and don'ts in dealing with the IRB and Customs in managing tax audits and investigations, which will include a discussion on some of the know-how and intrinsic skillset required to be a tax lawyer in Malaysia. Being in a niche and specialised area, they will share their experience in navigating through the challenges and pitfalls they faced throughout practice.

Speakers:

- (1) **Kellie Allison Yap**, *Senior Associate, Wong & Partners*
- (2) **Nicholas Mark Pereira**, *Senior Associate, Raja, Darryl & Loh*
- (3) **Manshan Singh**, *Senior Associate, Skrine*
- (4) **Ivy Ling**, *Senior Associate, Lee Hishammuddin Allen & Gledhill*
- (5) **Abhilaash Subramaniam**, *Associate, Shearn Delamore & Co.*

Moderators: **Jason Tan**, *Partner, Lee Hishammuddin Allen & Gledhill* and **Anand Raj**, *Partner, Shearn Delamore & Co.*

## Speakers



**Kellie Allison Yap** was admitted as an advocate and solicitor of the High Court of Malaya in 2013 and is a senior associate in the Tax, Trade and Wealth Management Practice Group of Wong & Partners (a member firm of Baker McKenzie International). Her areas of practice are tax litigation, audits and investigations, primarily assisting clients during audits and investigations conducted by the Director of IRB and the Director General of Customs and Excise as well as litigation matters relating to goods and services tax, income tax, transfer pricing, withholding tax, general tax incentives and stamp duty before the national courts and tax tribunals.

Kellie has also advised both multinational and government-linked companies in industries such as oil and gas, manufacturing, insurance and e-commerce with regards to tax investigation and tax compliance matters.

Kellie has conducted various client training programmes for various multinational companies in Malaysia, Singapore, Vietnam, and Hong Kong, including training on tax investigations specifically on withholding tax on charter fees, tax litigation considerations during an audit and investigation, and general tax issues.



**Nicholas Mark Pereira** is a Senior Associate in the Tax Practice Group at Raja, Darryl & Loh. He has been with the group since he was called to the Bar in September 2014.

Nicholas handles both advisory and contentious tax work. He regularly assists taxpayers in dealing with investigations and audits; conducts appeals before the court and tax tribunals; renders legal opinions on technical tax issues to both taxpayers and tax consultants; and assists taxpayers in dealing with complex tax issues that may arise from commercial transactions and restructuring exercises, including preparing the necessary documentation.



**Manshan Singh** was admitted as an advocate and solicitor of the High Court of Malaya in 2015 and is a senior associate in Skrine's dispute resolution division.

He graduated from the University of Leeds and subsequently completed his Master's Degree in International Corporate Law at the same university. He later underwent training at Securities Commission Malaysia and obtained certain Capital Markets Services Representatives' Licences.

Manshan has acted in various trade and customs matters, including advising on customs duty exemptions, customs duty drawbacks, rules of origin and the importation and exportation of goods.

He has also been involved in many international trade disputes and trade remedies work in respect of trade petitions filed both in Malaysia and overseas, on the imposition of tariffs, countervailing and anti-dumping duties, and safeguards duties.



**Ivy Ling** is a senior associate of the firm's Tax, SST and Customs Practice. Her areas of practice are indirect tax, especially GST and SST related litigation and dispute resolution involving the Royal Malaysian Customs Department. She is currently involved in several high-profile cases before the High Court and Customs Appeal Tribunal.

Ivy regularly advises on GST and SST compliance issues affecting a wide range of clients, ranging from manufacturers and property developers to financial institutions and multinationals.

She previously worked in the indirect tax team in one of the big four accounting firms, during which she specialised in GST and implementation projects.

Ivy is a regular speaker for the Chartered Tax Institute of Malaysia and the Federation of Malaysian Manufacturers. She is also a frequent contributor of tax articles to the Tax Guardian, the Malaysian Accounting Journal and CCH Commentary.



**Abhilaash Subramaniam** graduated with an LLB (Hons) degree from the University of Warwick, United Kingdom, and holds an LLM degree from the University of Cardiff.

Abhilaash was called to the Bar of England and Wales in 2016, and was admitted as an advocate and solicitor of the High Court of Malaya 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 the Revenue or in dealings with governmental authorities) and litigation (including tax appeal) work.

He is a regular speaker in various forums on tax law, appeals and dealing with the Revenue authorities.

## Moderators



**Jason Tan** was admitted as an advocate and solicitor of the High Court of Malaya in 2013 and is a partner of Lee Hishammuddin Allen & Gledhill. Jason's primary area of practice is income tax and customs litigation, trade remedy investigations, tax and customs investigations and trade facilitation.

He has been involved in many income tax and customs disputes before all levels of Court on major points of tax law. The disputes involve issues on transfer pricing, withholding tax, income recognition, capital allowance, reinvestment allowance, double taxation agreements, deductibility of expenditure, excise valuation and customs procedures.

Jason also represents manufacturers in local and foreign trade remedy investigations such as anti-dumping, safeguard duties, countervailing duties and anti-circumvention investigations.

Jason is a regular speaker in the tax and customs scene on issues relating to tax and customs disputes.



**Anand Raj** was admitted as an advocate and solicitor of the High Court of Malaya in 1996 and has been a partner of Shearn Delamore & Co. since 2003. Anand's practice areas include all aspects of tax and transfer pricing disputes and litigation as well as competition law and antitrust. Anand is the Co-Head of the firm's Antitrust Practice.

Asia Business Law Journal (2020) recognised Anand as one of "Malaysia's Top 100 Lawyers in Competition Law & Antitrust and Tax Disputes & Controversy." Anand was recognised as the 2017 Asia Tax Disputes and Litigation Practice Leader of the Year by the International Tax Review ("ITR"); an "Elite Practitioner" in tax, and competition & antitrust by Asialaw Profiles (2020–2021); a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (2019–2020) by ITR; a "Market Leading Lawyer" in tax by Asialaw Leading Lawyers 2017; a "Leading Lawyer" in taxation by Asialaw Leading Lawyers (2014–2019); and as "Leaders in their Field" in tax by Chambers Asia-Pacific (2009–2020). Anand is ranked by Legal 500 Asia-Pacific (2019–2020) as a "Leading Individual" in tax, and recognised as a "Global Leader" (2019–2020) in competition as well as corporate tax by Who's Who Legal.

Anand has acted in numerous leading tax cases, including for the Malaysian Bar, United Plantations Berhad, Castrol (Aspac Lubricants), MUI, ExxonMobil, Multi-Purpose Holdings Berhad, Seabanc Kredit, Paramount (M) (1963) Sdn Bhd, Bandar Utama City Corporation, SGS Singapore, Wincor Nixdorf, Petronas Penapisan, AIACL, SUEP Properties Berhad, Repsol, Flextronics Shah Alam Sdn Bhd, Seaport Worldwide Sdn Bhd, Shell Refining, United Malacca Berhad, Kompleks Tanjung Malim Sdn Bhd and many others.

Anand is the Chairperson of the Tax Subcommittee of the Bar Council Corporate and Commercial Law Committee and the Former Chair of the International Fiscal Association ("IFA"), Malaysia Branch. He is also a member of the IFA Asia Pacific Regional Committee.

If you have any enquiries, please email us at: [cpd@malaysianbar.org.my](mailto:cpd@malaysianbar.org.my).



Issued by:

Murshidah Mustafa and Richard Wee Thiam Seng  
Co-Chairpersons  
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Commercial Law Committee

CPD **Live**

# A Step-By-Step Guide to Join CPD Live via Zoom

CPD Live is an initiative by the Bar Council during the Movement Control Order.

Continue learning even while at home. We're here to inspire you, connect with you and learn with you. This guide will show you how to join the CPD Live smoothly.

01

**For seamless streaming, download the Zoom app.**



You will be given a webinar ID and a password to join CPD Live once your registration has been confirmed.

02

**Log in to Zoom, and provide your username.**

For Members of the Bar or pupils in chambers, use the format below for identification purposes when prompted: **Full name (as per NRIC) | Bar Council membership number or petition number.**

For non-Members, provide your full name only.

03

**Set up your space.**



Find a spot which is comfortable and free from background noises. You may use an earpiece with microphone for clarity. Having a strong internet connection is equally important.

04

**Please raise your questions only during the Question-and-Answer session.**

Please take note that no speaking is allowed when CPD Live is taking place.

If you wish to raise a question, please type in the Q&A box and the speaker will respond accordingly.

05



**Please do not do these**

Sharing screen recording and webinar ID and password links, and reproducing the content of the CPD Live session on any platform.

Any unregistered person may be removed without prior notice and no CPD point will be awarded. Failure to adhere to this may result in disciplinary action by the Bar Council.

CPD **Live**