

Chris Toh Pei Roo

Chris, a member of the Tax, Customs & Trade Practice Group, represents and advises taxpayers in all aspects of tax law. He holds a First-Class law degree from the University of Leeds, and an LLM in International Commercial Law from University College London. He was awarded the St Philips Chambers Prize for Commercial Dispute Resolution during the Bar Professional Training Course.

He is particularly well experienced in judicial review, having represented and advised leading multinational corporations, charitable bodies, listed companies and prominent individuals in challenging decisions by the Director General of Inland Revenue / the Inland Revenue Board, the Director General of Customs / the Royal Malaysian Customs Department, and the Ministry of Finance in a wide spectrum of tax disputes. He has also acted for taxpayers in tax appeals, defending civil recovery proceedings initiated by the Government of Malaysia, and resisting applications by the Inland Revenue Board under the Companies Act.

Chris speaks regularly on tax issues for various professional and trade organisations, including the Chartered Tax Institute of Malaysia (CTIM), the Malaysian Institute of Accountants, and the Federation of Malaysian Manufacturers. He is an Associate Member of CTIM and an examiner in Revenue Law for CTIM's Professional Examinations. He has been published in the Tax Disputes and Litigation Review, The Private Wealth & Private Client Review, and the Current Law Journal. He is also a contributor to the Malaysia Civil Procedure 2021 (White Book) on Order 53 (Judicial Review).

Chris was recently recognised as a "Rising Star" for Tax in **The Legal 500 Asia Pacific 2024** rankings, receiving recognition for his ability to "demonstrate a high level of flexibility and competency". **Chambers Asia-Pacific 2024** has also ranked Chris as "Up and Coming" for Tax, "following market and client commendation for his tax practice in Malaysia".



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Qualifications

- LLB (Hons) (University of Leeds) (First Class)
- BPTC (BPP Law School)
- Called to the Bar of England and Wales (Middle Temple)
- LLM, International Commercial Law (University College London)
- Advocate & Solicitor, High Court of Malaya

Practice Areas

- Income Tax and Customs Disputes (Judicial Review, SCIT & Tribunal Appeals, Appellate Tax Matters)
- Tax Audits & Investigations (Pre and post-Assessments)
- Tax Advisory (Income Tax, RPGT, Stamp Duty, Corporate Tax, Transfer Pricing)

Professional Affiliations

- Associate Member (ACTIM), Chartered Tax Institute of Malaysia (CTIM)
- Examiner (Revenue Law – CTIM Professional Examination), CTIM
- Deputy Chairperson, Kuala Lumpur Bar Committee, Publications Committee (2019/2020)

Notable Experience

- Co-counsel: Represented Sandakan Edible Oils, the Malaysian subsidiary of a Fortune Global 500 company in a landmark transfer pricing appeal at the Special Commissioners of Income Tax (SCIT) (*SEO Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (KPHDN) (2021) MSTC 10-129*) and High Court (*KPHDN v Sandakan Edible Oils Sdn Bhd (2023) MSTC 30-606*) on the interpretation of Section 140A of the Income Tax Act 1967 (ITA) and the Income Tax (Transfer Pricing) Rules 2012.
- Co-counsel: Represented the Malaysian subsidiary of a German multinational software company in a tax appeal at the SCIT (*SM Sdn Bhd v KPHDN (2022) MSTC 10-153*) and the High Court on the imposition of time-barred assessments and penalties under Section 112(3) of ITA.
- Co-counsel: Represented the Swiss and Malaysian entities of a global software company in 2 separate judicial review proceedings at the High Court. The dispute concerns the definition of royalty in the Malaysian ITA and the Swiss-Malaysian DTA. (*Akamai Technologies International AG v KPHDN, Lembaga Hasil Dalam Negeri Malaysia (2022) MSTC 30-495; Akamai Technologies Malaysia Sdn Bhd & Anor v KPHDN (2022) MSTC 30-511*).
- Co-counsel: Represented the Malaysian subsidiary of a Fortune Global 500 company in a landmark appeal at the SCIT in a dispute involving transfer pricing and reinvestment allowance issues.
- Co-counsel: Represented an automobile manufacturer in judicial review proceedings to challenge additional excise duties imposed by the Director General of Customs (DGOC).
- Co-counsel: Represented Deloitte Corporate Solutions Sdn Bhd, the professional liquidators of City Centre Sdn Bhd (in liquidation) in a RM 113+ million dispute with the DGIR, concerning the taxability of gains from disposal of property during liquidation.
- Co-counsel: Represented the Malaysian subsidiary of a leading Japanese supplier of cut flowers in a tax appeal at the High Court and Court of Appeal concerning industrial building allowance and increased exports allowance.
- Co-Counsel: Represented Club Twenty-One Retail (Malaysia) Sdn Bhd, a leading importer and retailer of luxury goods in a dispute with the DGOC on the company's eligibility to obtain a special refund of sales tax paid under the Goods and Services Tax Act 2014.

Notable Publications

- Contributor – Malaysian Civil Procedure 2021 (Order 53) (2021)
- Contributor – The Tax Disputes and Litigation Review (11th ed. – 2023, 9th ed. – 2021, 8th ed. – 2020, 7th ed. – 2019)
- Contributor – The Private Wealth & Private Client Review (12th ed. – 2023, 11th ed. – 2022, 10th ed. – 2021, 9th ed. – 2020)
- Contributor – Lexology Getting the Deal Through – Tax Controversy 2024 (2023)
- Co-Author – Liability of Liquidators for Taxes of the Company: Will my Duties Ever End? (2021)
- Contributor – The Legal 500: Country Comparative Guides – Malaysia (Tax) (2022)
- Contributor – Chambers Corporate Tax 2021 Guide: Trends & Developments (2021)
- Contributor – Spotlight on Current Malaysian Tax Issues (2020)

LHAG Insights / Alerts / Legal Herald

- Navigating Capital Gains Tax: Roadmap to a New Tax Landscape (2024)
- Income Tax (Advance Pricing Arrangement) Rules 2023: What Changed? (2023)
- Income Tax (Transfer Pricing) Rules 2023 – For Better or For Worse? (2023)
- High Court issues Grounds of Judgment for Landmark Decision in Transfer Pricing: Income Tax (Transfer Pricing) Rules 2023: A Knee Jerk Response? (2023)
- DTA vs ITA: Is it Royalty? High Court issues Grounds of Judgement for Decisions to Grant Leave to Commence Judicial Review and Stay (2023)
- High Court issues Judgment in KPHDN v C Bhd: Gains from Disposal of Lands through a Joint Venture Agreement is not chargeable to Income Tax (2022)

- DTA vs ITA: Is it Royalty? High Court allows Taxpayers' Application for Leave to commence Judicial Review and Stay (2022)
- SCIT allows Taxpayer's Section 131 Relief Application: Gains from Taxpayer's Disposal of Real Property held to be Capital Receipts (2022)
- When the Taxman Cometh: Perils and Pitfalls for the Modern-Day Director (2021)
- Foreign Source Income: Untapped Source of Revenue of Fresh Hotbed of Uncertainty? (2021)
- Capital Gains and Windfall Tax: Pros and Cons (2021)
- Can a Blatant Refusal by the IRB to Refund Taxes be Challenged? (2021)
- Section 91(4)(a) Income Tax Act 1967: A Subtle Nod to Judicial Review? (2021)
- CA Confirms Applicability of *De Minimis* Rule in Tax Cases and Duty of Tax Authorities to Give Reasons (2021)
- Directors' Liability under the Income Tax Act 1967 Cannot be Retrospectively Imposed (2021)
- DGIR's Appeal to Reinstate Company Remitted to High Court (2021)
- T v Ketua Pengarah Hasil Dalam Negeri: Judicial Review Remains Available Where Revenue Ignores Judicial Precedent (2021)
- Ketua Pengarah Hasil Dalam Negeri v CJSB: Important New Guidance on the Interpretation of Provisions Affording Relief to Taxpayers and Exercise of the DGIR's Powers to Impose Penalty (2021)
- Landmark Decision on Transfer Pricing: Section 140A Income Tax Act 1967 and Income Tax (Transfer Pricing) Rules 2012 (2021)
- Duty of Public Decision-Making Bodies to Give Reasons: Does This Apply to the Tax Authorities? (2021)
- Revisiting 'Exceptional Circumstances' and 'Legitimate Expectation' in Tax Judicial Review (2021)
- C v KPHDN: Can a Company in Liquidation Carry on a Business? (2021)
- Judicial Review in Tax Cases – Analysing the Federal Court's decision in Bintulu Lumber (2020)
- Public Rulings by IRB on Valuation and Withdrawal of Stock (2020)
- IRB's Public Ruling No. 4/2020: Tax Treatment of Sums Received and Debts Owing for Services to be Rendered (2020)
- IRB's Public Ruling No. 5/2019: Employee 'Buy-Out' Payments Taxable as Perquisites? (2020)
- The Curious Case of the Non-Executive Director: Employee or Businessman? (2018)