

Ivy Ling Yieng Ping

Ivy's area of practice focuses on indirect tax advisory and litigation, including sales and service tax (SST), goods and services tax (GST) as well as import, export and excise duty which involves the Royal Malaysian Customs Department (Customs).

Ivy represents and advises a vast array of clients, ranging from multinational corporations, manufacturers, property developers, construction companies and utility companies to GLCs and financial institutions. Ivy is routinely engaged by clients to represent them in complicated GST and SST litigations. Her extensive experience in Customs' audits and investigation, and background as a former Big 4 indirect tax advisor, allows her to offer pragmatic litigation strategies and practical solutions to clients.

She regularly advises taxpayers on SST exemptions, Customs' valuations, GST/SST transitional issues, voluntary disclosures, Customs' penalties and indirect tax planning and restructuring. Ivy is a regular speaker for the Chartered Tax Institute of Malaysia and the Federation of Malaysian Manufacturers. She is also a frequent contributor to various tax publications.

Ivy graduated from Aberystwyth University in Wales. She was called to the English Bar in 2013 and is a member of the Honourable Society of Lincoln's Inn. She was admitted as an Advocate & Solicitor of the High Court of Malaya in 2016.

She was recently acknowledged as a "Next Generation Partner" for Tax by **The Legal 500 Asia-Pacific 2024** rankings and has contributed to the Malaysian Chapter of the Lexology Getting the Deal Through – Tax Controversy 2024.



E: il@lh-ag.com | T: +603 6208 5808 | F: +603 6201 0122

Qualifications

- LLB (Hons) (Aberystwyth University)
- BPTC (City University, London)
- LLM (City University, London)

Practice Areas

- Tax appeals and disputes
- Customs audits and investigations
- Sales tax and service tax (SST)
- Goods and services tax (GST)
- Import and export duty
- Excise duty
- Advisory on all indirect tax matters

Notable Experience

- **As Co-counsel:** Successfully represented Dyson Manufacturing Sdn Bhd before the Court of Appeal in one of the largest GST appeals in Malaysia which concerns Customs' imposition of 6% GST on the research and development services rendered by Dyson to its related company in overseas. The disputed GST amounting to RM26 million.
- **As Co-counsel:** Successfully represented Amlife Insurance Berhad before the Court of Appeal on whether the losses of the shareholders' fund could be set off against the statutory income of the life insurance fund.

- **As Co-counsel:** Successfully represented Transocean Drilling Sdn Bhd (a subsidiary of Transocean Ltd) before the High Court and the Court of Appeal in a tax appeal concerning the excessive penalties imposed by IRB on the premise that tax returns filed without using audited accounts are null and void.
- **As Co-counsel:** Successfully represented Mass Rapid Transit Corporation Sdn Bhd before the High Court in an appeal concerning additional income tax and penalties totalling RM58,097,003.26 where the IRB's disallowance of MRT's deduction of operating expenditure incurred for the Klang Valley Mass Rapit Project.
- **As Co-counsel:** Successfully represented Sunrise Home Goods (M) Sdn Bhd before the High Court in a matter regarding Customs' imposition of anti-dumping duties on Sunrise's imported steel from China.
- **As Counsel:** Successfully represented Batu Tiga Quarry Sdn Bhd, a subsidiary of YTL Cement Berhad, in its judicial review application before the High Court. High Court quashed the bill of demand issued by Customs which sought to impose 6% GST on all the quarry products exported by Batu Tiga to Singapore.
- **As Counsel:** Successfully represented Sunningdale Tech Penang Sdn Bhd before the High Court in appealing against the Customs Appeal Tribunal's decision which disallowed the exceptional input tax credits claimed by the manufacturer in constructing its manufacturing facility under Regulation 46 of the now repealed Goods and Services Tax Regulations 2014.
- **As Counsel:** Successfully represented LKF Shuttles Sdn Bhd before the High Court for the refund of sales tax erroneously paid to Customs.