



Navigating Tax Trends: Key Tax Cases, Challenges in Tax Audits, and CGT vs RPGT

17 October 2024 (Thursday), 9.00am – 1.00pm,
Connexion Conference & Event Centre
@ The Vertical, Bangsar South, Kuala Lumpur

This programme begins by exploring key tax cases and identifying potential challenges in tax audits, providing attendees with critical insights into the latest developments and challenges in the tax landscape. The introduction of Capital Gains Tax (CGT) has significantly altered the tax framework in Malaysia, and its interplay with the existing Real Property Gains Tax (RPGT) regime has raised numerous questions.

Participants will gain essential knowledge on the applicability and operation of CGT, as well as its relationship with RPGT, addressing the various exemptions, amendments, and complexities that have emerged in recent months. Expert analysis of relevant case laws, coupled with practical tax and corporate planning strategies, will equip attendees with the tools needed to navigate and optimise their capital gains tax obligations effectively.

OBJECTIVES

This programme seeks to help you understand:

- Key Tax Cases and Challenges: Gain insights into recent key tax cases and identify potential challenges in tax audits to effectively manage tax risks
- Comprehensive Understanding of CGT: Develop a thorough understanding of Capital Gains Tax (CGT), including its scope, applicability, and available exemptions
- CGT and RPGT Relationship: Learn about the interplay between CGT and Real Property Gains Tax (RPGT), highlighting potential opportunities and challenges
- IRB Guidelines: Receive detailed insights into the relevant guidelines issued by the Inland Revenue Board and their practical implications

METHODOLOGY

Speaker-led interactive and in-depth discussions with participants encouraged to actively participate by posing questions and engaging in the dialogue.

WHO SHOULD ATTEND

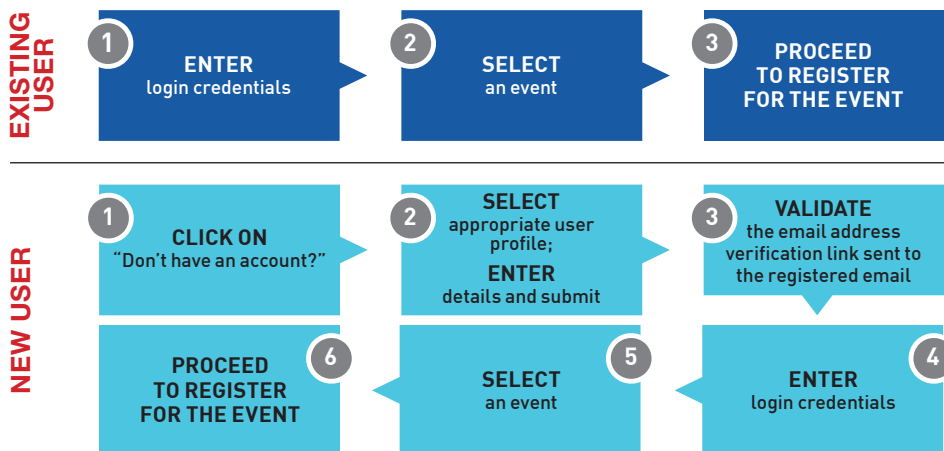
- Tax Professionals and Advisors
- Corporate Finance Managers
- Accountants
- Investment Advisors
- Legal Professionals
- Compliance Officers

PROGRAMME OUTLINE

8.00 am – 9.00 am	Registration and Welcome Refreshments
9.00 am – 10.45 am	SESSION 1 <ul style="list-style-type: none"> • Recent Trends, Key Tax Cases, and Managing Tax Audits <ul style="list-style-type: none"> > Overview and insights into recent tax trends by the IRB > Analysis of the latest Public Rulings, guidelines and frameworks issued by the IRB and their practical implications > Updates on recent tax cases and their implications on current and future tax practices > Identifying common pitfalls and challenges in tax audits > Effective strategies in tax dispute resolution
10.45 am – 11.15 am	Morning Refreshments and Networking
11.15 am – 1.00 pm	SESSION 2 <ul style="list-style-type: none"> • CGT vs RPGT <ul style="list-style-type: none"> > Comprehensive overview of CGT: Scope and applicability as well as analysis of changes introduced in 2024 > Evaluation of the tax treatment for foreign-sourced capital gains > Available exemptions and the relevant conditions, including economic substance requirements > Impact of CGT on the RPGT regime > Assessing CGT and RPGT in transactions involving shares of real property companies
1.00 pm	Networking Lunch and End of Programme

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



 For any assistance, please call (8.45am-5.30pm, Monday-Friday)
MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - Individual Registration:** Full payment shall be made at the point of online registration.
 - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).
- Employer's Obligations**
 - To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
 - To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
 - To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
 - If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
 - To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

- Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:
- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
 - For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
 - No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
 - Replacing registered participants is not allowed.
 - Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
 - The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

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EXCLUSION OF LIABILITY

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DISCLAIMER

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SPEAKERS

CHRIS TOH PEI ROO

Chris is a Partner at Lee Hishammuddin Allen & Gledhill. His practice areas cover income tax & customs disputes, tax audits & investigations, and tax advisory. He is also experienced in judicial review, having represented and advised leading multinational corporations, charitable bodies, listed companies and prominent individuals in challenging decisions by the Inland Revenue, Customs, and the Ministry of Finance in tax disputes. 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 and AsiaLaw 2024 rankings. Chambers Asia-Pacific 2024 has also ranked Chris as "Up and Coming" for Tax.

JASON TAN JIA XIN

Jason Tan is a Partner at Lee Hishammuddin Allen & Gledhill, specialising in income tax and customs investigations and litigation, trade remedy investigations, and trade facilitation. He has been involved in many of the largest income tax and customs disputes before all levels of Court on major points of tax law, involving transfer pricing, withholding tax, income recognition, capital allowance, reinvestment allowance, double taxation agreements, deductibility of expenditure, excise valuation and customs procedures. Jason represents numerous manufacturers in local and foreign trade remedy investigations such as antidumping, safeguard duties, countervailing duties and anti-circumvention investigations. Jason was recently recognised as a "Leading Individual" by the Tax practice in The Legal 500 Asia-Pacific 2024 and was acknowledged as a "Future Star" in the Benchmark Litigation Asia Pacific 2024 rankings, as well as a "Rising Star of the Year" in the Benchmark Litigation Asia-Pacific Awards 2023. Jason is also ranked as "Up and Coming" in the tax practice by the Chambers Asia-Pacific 2024 rankings, and a "Notable Practitioner" by the AsiaLaw 2024 rankings.

PROGRAMME FEES

Member/Member Firm	RM 350
Non-member	RM 450

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

HRDC Training Programme No. : 10001454900

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Contact : Kogilavani
 Tel : 03 2722 9294
 Fax : 03 2722 9009
 Email : sp@mia.org.my
 Address : Malaysian Institute of Accountants
 Dewan Akauntan
 Unit 33-01, Level 33,
 Tower A, The Vertical
 Avenue 3, Bangsar South City
 No. 8, Jalan Kerinchi
 59200 Kuala Lumpur