

Jay Fong Jia Sheng

Jay Fong is a Senior Associate in the firm's Tax, Customs and Trade Practice Group. He read law at the University of Liverpool and was called to the Bar of England and Wales in 2018. Jay was admitted as an Advocate and Solicitor of the High Court of Malaya in 2019.

Jay has experience across a wide range of tax matters, including income tax, stamp duty, transfer pricing, real property gains tax, and sales and service tax. His work spans tax controversy, advisory, compliance, risk management, and due diligence.

He works with the firm's consultant, Dato' Nitin Nadkarni, and partners, Jason Tan Jia Xin, Ivy Ling Yieng Ping, and Chris Toh Pei Roo, in advising clients and representing them at all levels of the Malaysian courts. Jay has been involved in some of the country's most high-profile tax cases. His portfolio includes assisting multinational corporations, government-linked companies, manufacturers, financial institutions, small and medium enterprises, and individuals in navigating tax audits, investigations, and disputes with the tax authorities.

Jay provides practical, commercially focused tax advice on complex deals and transactions, including structuring and compliance. He also helps clients proactively manage tax risks and conducts tax due diligence to assess potential exposures.

In addition to his tax practice, Jay has a background in construction and arbitration, and has served as an in-house lawyer and corporate strategist. This diverse experience gives him a strong understanding of commercial contracts and business operations, enabling him to contribute commercially grounded insights to client matters.

Jay is a published author in reputable journals such as the *Current Law Journal* and the *Malayan Law Journal*. He holds a first-class degree from the University of Liverpool and was placed on the Dean's List in the Bar Professional Training Course.



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Qualifications

- LLB (Hons), University of Liverpool
- Bar Professional Training Course, Manchester Metropolitan University
- Called to the Bar of England and Wales (Middle Temple)

Practice Areas

- Income Tax Disputes & Advisory
- Real Property Gains Tax Disputes & Advisory
- Stamp Duty Disputes & Advisory
- Transfer Pricing Disputes & Advisory
- Indirect Tax Disputes & Advisory
- Tax & Duty Audits & Investigations
- Tax Due Diligence
- Tax & Duty Compliance & Risk Management

Publications

- "Tax Disputes and Litigation: Malaysia" (Lexology, 28 May 2025) <<https://www.lexology.com/indepth/tax-disputes-and-litigation/malaysia>>
- "Stamp Duty Treatment for Employment Contracts" (Lee Hishammuddin Allen & Gledhill, 6 June 2025) <<https://lh-ag.com/tax-customs-trade-special-alert-stamp-duty-treatment-for-employment-contracts/>>
- Contributing author, Spotlight on Malaysian Tax Disputes (ISBN: 9786297700182) (2024)
- "Budget 2025 Sectoral Infographic" (Lee Hishammuddin Allen & Gledhill, 23 October 2024) <<https://lh-ag.com/tax-customs-trade-special-alert-budget-2025-sectoral-infographic/>>
- "Malaysia: Tax Controversy" (Lexology, 5 July 2024) <<https://www.lexology.com/panoramic/tool/workareas/report/tax-controversy/chapter/malaysia>>
- "Corporate Tax Planning: Malaysia" (Lexology, 1 May 2024) <<https://www.lexology.com/indepth/corporate-tax-planning/malaysia>>
- "Takes Two to Tango: Harmonising Income Tax Act and Other Legislation" (Lee Hishammuddin Allen & Gledhill, 30 April 2024) <<https://lh-ag.com/tax-customs-trade-takes-two-to-tango-harmonising-income-tax-act-and-other-legislation/>>
- "Court of Appeal: Subsidiary Legislation and Customs' Guidelines Cannot Supersede the Principal Act" (Lee Hishammuddin Allen & Gledhill, 21 March 2024) <<https://lh-ag.com/tax-customs-trade-special-alert-court-of-appeal-subsidiary-legislation-and-customs-guidelines-cannot-supersede-the-principal-act/>>
- "MALAYSIA: An Introduction to Tax" (Chambers, 2023) <<https://chambers.com/content/item/5401>>
- "Budget 2024: Special Legal Insights" (Lee Hishammuddin Allen & Gledhill, 2 November 2023) <<https://lh-ag.com/tax-special-alert-budget-2024-special-legal-insights/>>
- "Anti-Dumping Duties Imposed on Licensed Warehouse Manufacturer Struck Down" (Lee Hishammuddin Allen & Gledhill, 30 October 2023) <<https://lh-ag.com/tax-special-alert-anti-dumping-duties-imposed-on-licensed-warehouse-manufacturer-struck-down/>>
- "Budget 2024 Sectoral Infographic" (Lee Hishammuddin Allen & Gledhill, 16 October 2023) <<https://lh-ag.com/tax-special-alert-budget-2024-sectoral-infographic/>>
- "Malaysia: Tax Controversy" (Lexology, 3 August 2023) <<https://www.lexology.com/panoramic/tool/workareas/report/tax-controversy/chapter/malaysia>>
- "TPR 2023 – For Better or For Worse?" (Lee Hishammuddin Allen & Gledhill, 8 June 2023) <<https://lh-ag.com/tax-special-alert-tp-2023-for-better-or-for-worse/>>
- Finance Arbitration: Embracing Diversity of Disputes [2021] 2 MLJ cclxxvii
- "Deductibility of Expenses on Feasibility Studies" in Spotlight on Current Malaysian Tax Issues (ISBN: 9671635229) (2020) LNS(A) xivi

Key Experiences

- Conducted tax due diligence for cross-border acquisitions, including the acquisition of a Malaysian subsidiary of a US group (RM50 million revenue), the acquisition of a Malaysian subsidiary of a Canadian group (RM4 million revenue), and a high-level tax due diligence on Singapore tax law for the acquisition of a Singaporean entity (€13 million turnover)
- Successfully acted as solicitor for a multinational oil and gas company in challenging the stamp duty assessed on an unquantifiable supply and service contract, achieving a 99.68% duty savings
- Successfully represented Dyson Manufacturing Sdn Bhd, the Malaysian subsidiary of a multinational technology company, at the Federal Court in challenging the Royal Malaysian Customs' imposition of Goods and Services Tax on research and development services, amounting to RM26,912,808.132023 (***Dyson Manufacturing Sdn Bhd v Ketua Pengarah Kastam, Jabatan Kastam Diraja Malaysia* [2024] 4 MLJ 136**)
- Successfully represented Sunrise Home Goods (M) Sdn Bhd at the High Court in an appeal from the Customs Appeal Tribunal regarding Customs' imposition of anti-dumping duties, amounting to RM1.2 million, on Sunrise's imported steel from China (***Sunrise Home Goods (M) Sdn Bhd v Ketua Pengarah Kastam & Anor* [2024] 9 MLJ 249**)