

Ivy Ling Yieng Ping

Ivy Ling is a Partner in the firm's Tax, Customs & Trade Practice Group. Valued for her strategic and analytical mindset, Ivy aligns legal strategies with commercial objectives and delivers practical, business-driven solutions to her clients. Her practice covers the full spectrum of tax advisory and litigation, with expertise in income tax, sales and service tax (SST), goods and services tax (GST), and customs duty.

Ivy represents a diverse portfolio of clients, including multinational corporations, manufacturers, property developers, construction and utility companies, GLCs, and SMEs, and frequently acts in complex indirect tax litigation. Her prior experience as an indirect tax advisor at a Big Four firm, combined with extensive involvement in Customs audits and investigations, enables her to simplify complex tax issues and deliver clear, results-oriented solutions.

Beyond tax disputes, Ivy advises on tax exemptions, Customs valuations, voluntary disclosures, and tax planning and restructuring. A recognised speaker, she frequently presents at events organized by the Malaysian Institute of Accountants, the Chartered Tax Institute of Malaysia, and the Federation of Malaysian Manufacturers, and contributes to leading tax publications.

Ivy is passionate about sharing practical strategies and building enduring client relationships based on trust and confidence.

She holds a law degree from Aberystwyth University, Wales, completed her Bar Professional Training Course at City Law School, and was called to the English Bar (Lincoln's Inn) in 2013 before being admitted as an Advocate & Solicitor of the High Court of Malaya in 2016.

Ivy was recently recognised as a:

- **"Future Star"** for Tax - by *Benchmark Litigation Asia-Pacific 2026*
- **"Up & Coming"** for Tax - by *Chambers Asia-Pacific 2026*
- **"Rising Star"** for Tax - by *asialaw 2025 & 2024*
- **"Next Generation Partner"** for Tax - *The Legal 500 Asia-Pacific 2026, 2025 & 2024*
- **"Highly Regarded Practitioner"** for *Indirect Tax and Tax Controversy - ITR Word Tax 2026 & 2025*



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Qualifications

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

Practice Areas

- Sales tax and service tax (SST)
- Goods and services tax (GST)
- Import and export duty
- Excise duty
- Customs litigation and disputes
- Advisory on all indirect tax matters
- Income tax

Notable Experience

- As Counsel: Successfully represented **Isuzu Hicom Malaysia Sdn Bhd** in an appeal before the High Court concerning the eligibility of sales tax exemption for vehicles supplied to various Government departments.
- As Counsel: Successfully represented the Malaysian subsidiary of **ShopBack**, a Buy Now, Pay Later platform, in an appeal before the High Court, where the Court held that its debt factoring services did not constitute a collection and debt management services under Group G (Professionals or Skills), First Schedule to the Service Tax Regulations 2018.
- 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. High Court's decision was subsequently affirmed by the Court of Appeal.
- As Counsel: Successfully represented **Sunningdale Tech Penang Sdn Bhd** before the High Court in an appeal against the Customs Appeal Tribunal's decision, which disallowed the exceptional input tax credits claimed by the company under Reg. 46 of the Goods and Services Tax Regulations 2014 in constructing its manufacturing facility.
- As Co-counsel: Successfully represented **Dyson Manufacturing Sdn Bhd** before the Court of Appeal and Federal Court in one of the largest GST appeals in Malaysia which concerned 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 approximately RM30 million.
- 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 totaling approximately RM 58 million, where the IRB's disallowance of MRT's deduction of operating expenditure incurred for the Klang Valley Mass Rapid Project.
- As Co-counsel: Successfully represented **Rohas-Euco Industries Bhd** before the Court of Appeal in challenging Customs' decision to deny GST refund on the basis that GST returns were filed late.
- As Co-counsel: Successfully represented **Meta Health Limited & MCE Technologies Sdn Bhd** in their judicial review applications before the High Court, where Court quashed Customs' bills of demand on the goods supplied to free zone and licensed manufacturing warehouses.