

Webinar Series

2023 BUDGET SEMINAR

22BS/002 : 20 March 2023, Monday

22BS/003 : 23 March 2023, Thursday

22BS/004 : 28 March 2023, Tuesday

The 2023 Malaysian Budget Proposals will be tabled in Parliament on Friday, 24 February 2023. Join us at this year's CTIM Budget Seminar which will provide participants with a practical understanding of the key tax changes presented in 2023 Budget Proposals.

Benefits to Participants:

- ▶ Obtain information and clarification from the Ministry of Finance (MOF) and Inland Revenue Board of Malaysia (IRBM) on the latest changes and impact to taxpayers with regard to the 2023 Budget Proposals.
- ▶ Get to know the key issues arising from the major Budget changes in 2023 and their impact on your business.
- ▶ Receive 8 CPD points recognised by MOF as one of the mandatory Budget Seminars for the purposes of Section 153, Income Tax Act 1967

Who should attend:

- ▶ Chief Executive Officers
- ▶ Chief Financial Officers
- ▶ Financial Planners & Controllers
- ▶ Tax Agents
- ▶ Tax Advisors and Consultants
- ▶ Corporate Accountants
- ▶ Corporate Tax Managers/Executives
- ▶ Public Accountants
- ▶ Business Consultants



(For purposes of Section 153, ITA 1967)

Time	Title	Speaker(s) & Panel Member(s)
20 March 2023, Monday Event Code: 22BS/002		
8:50 am – 9:00 am	Registration & Log-in	
9:00 am – 10:30 am	Session 1: Roundtable Discussion on Key 2023 Budget Proposals – Its Changes and Impact to Taxpayers	<u>Moderator:</u> Mr. Thenesh Kannaa , CTIM Council Member <u>Panel Members:</u> Mr. Tan Hooi Beng , CTIM Council Member Mr. Amarjeet Singh , EY Asean Tax Leader, Ernst & Young Tax Consultants Sdn. Bhd. Mr. Jagdev Singh , Tax Leader, PwC Malaysia
10:30 am – 10:45 am	Question & Answer Session	
10:45 am – 11:00 am	Morning Break	
11:00 am – 12:30 pm	Session 2: 2023 Budget Proposals – Indirect Tax Updates & Insights	<u>Moderator:</u> Mr. David Lai , CTIM Council Member <u>Panel Members:</u> Mr. S Saravana Kumar , Tax Lawyer, Rosli Dahlan Saravana Partnership Ms. Roszita Dim , Deputy Director of Customs, Royal Malaysian Customs Department Ms. Ng Sue Lynn , Executive Director, Indirect Tax, KPMG Tax Services Sdn Bhd
12:30 pm – 12:45 pm	Question & Answer Session	
12:45 pm – 2:30 pm	Lunch Break	
2:30 pm – 4:30 pm	Session 3: Recent Tax Cases	<u>Moderator:</u> Mr. Manvinder Singh , CTIM Council Member <u>Speakers:</u> Mr. Sudharsanan Thillainathan , Senior Partner, Steven, Thiru & Sudhar Partnership Mr. Jason Tan Partner, Lee Hishammuddin Allen & Gledhill
4:30 pm – 5:00 pm	Question & Answer Session	
5:00 pm	End of Seminar	
23 March 2023, Thursday Event Code: 22BS/003		
8:50 am – 9:00 am	Registration & Log-in	
9:00 am – 10:30 am	Session 1: Roundtable Discussion on Key 2023 Budget Proposals – Its Changes and Impact to Taxpayers	<u>Moderator:</u> Ms. Leow Mui Lee , CTIM Council Member <u>Panel Members:</u> Mr. Harvinder Singh , CTIM Council Member Ms. Farah Rosley , Malaysia Tax Leader, Ernst & Young Tax Consultants Sdn Bhd Mr. Tai Lai Kok , Executive Director, Corporate Tax, KPMG Tax Services Sdn Bhd
10:30 am – 10:45 am	Question & Answer Session	
10:45 am – 11:00 am	Morning Break	
11:00 am – 12:30 pm	Session 2: Current Development of the Tax Issues that affect SMEs	<u>Moderator:</u> YBhg. Datuk Koong Lin Loong , CTIM Council Member <u>Speakers:</u> Mr. Zen Chow , CTIM Council Member Ms. Lau Chin Chin , Tax Partner, Avics Tax Consultants Sdn Bhd
12:30 pm – 12:45 pm	Question & Answer Session	
12:45 pm – 2:30 pm	Lunch Break	
2:30 pm – 4:30 pm	Session 3: Latest Public Rulings	<u>Moderator:</u> Mr. Alan Chung , CTIM Council Member <u>Speakers:</u> Mr. Asaithamby Perumal , Tax Partner, Ernst & Young Tax Consultants Sdn Bhd Ms. Yong Mei Sim , Associate Director, SH Tax Services Sdn Bhd
4:30 pm – 5:00 pm	Question & Answer Session	
5:00 pm	End of Seminar	
28 March 2023, Tuesday Event Code: 22BS/004		
8:50 am – 9:00 am	Registration & Log-in	
9:00 am – 10:30 am	Session 1: Roundtable Discussion on Key 2023 Budget Proposals – Its Changes and Impact to Taxpayers	<u>Moderator:</u> Mr. Chow Chee Yen , CTIM President <u>Panel Members:</u> Mr. Chong Mun Yew , CTIM Council Member Mr. Surin Segar , Senior Executive Vice President, Head of Group Tax, Maybank Group Ms. Sim Kwang Gek , Country Tax Leader, Deloitte Malaysia
10:30 am – 10:45 am	Question & Answer Session	
10:45 am – 11:00 am	Morning Break	
11:00 am – 12:30 pm	Session 2: Forum Discussion on Tax Dispute / Tax Audit Investigation	<u>Moderator:</u> Mr. Soh Lian Seng , CTIM Deputy President <u>Panel Members:</u> Representative from IRBM Ms. Agnes Wong , CTIM Council Member Mr. Vijey M Krishnan , Partner & Head of Practice Group, Raja, Darryl & Loh
12:30 pm – 12:45 pm	Question & Answer Session	
12:45 pm – 2:30 pm	Lunch Break	
2:30 pm – 4:30 pm	Session 3: ESG Initiative	<u>Moderator:</u> Mr. Thenesh Kannaa , CTIM Council Member <u>Panel Members:</u> Ms. Sharon Yong , CTIM Council Member Mr. Lavindran Sandragasu , Oil & Gas Leader, PwC Malaysia
4:30 pm – 5:00 pm	Question & Answer Session	
5:00 pm	End of Seminar	

PROFILES



Chow Chee Yen is currently the President of the Chartered Tax Institute of Malaysia (CTIM) and the Senior Executive Director of Grant Thornton Malaysia. He has more than 30 years of tax experience and was involved in tax engagements concerning cross-border transactions, tax diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments, and good and services tax (GST). Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by professional bodies in Malaysia. In addition, he conducts in-house training for a government ministry, professional firms, and corporations as well as guest speaker for national and international conferences. He is a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA).



Soh Lian Seng who has over 25 years of professional experience heads the KPMG Tax Services practice in Malaysia with a focus on bringing professional acumen, capabilities, connectivity, and technology-powered solutions to the most complex business challenges and transformation projects that tax leaders face. He also leads the firm's Tax Dispute Resolution practice and has extensive experience in advising local and multinational corporations on tax advisory and compliance, specializing in tax audit and investigation across different sectors. Lian Seng is also trusted to lead KPMG's Tax Dispute Resolution & Controversy across the Asia Pacific, to drive a collaborative approach to provide value-added services to regional and global clients. Lian Seng maintains a close working relationship with multiple government agencies, namely the Ministry of Finance (MOF), the Malaysian Investment Development Authority (MIDA), and the Ministry of International Trade and Industry (MITI). He is the Deputy President of CTIM and Chairman of its Audit & Investigations Working Group. He is a seasoned speaker and moderator at tax seminars and has contributed numerous articles and commentaries to mainstream media on topical and tax-related issues.



Agnes Wong is the Managing Partner of Syarikat Ong Group of Companies. Agnes is a Chartered Accountant, a Licensed Tax Agent – under the Income Tax Act 1967 and a Licensed GST Tax Agent under GST Act 2014. She holds membership under Chartered Tax Institute of Malaysia (CTIM), Malaysian Institute of Accountants (MIA) and Associate Membership under Malaysian Institute of Chartered Secretaries and Administrators (MAICSA). Agnes graduated from Monash University, Melbourne Australia in 1994. She worked with one of the leading Public Accounting Firm for 4 ½ years before joining Syarikat Ong Sdn Bhd. During her time with the firm, she has involved in a number of audit engagements for public listed companies, as well as special engagements involving listing of company in local stock exchange and fundraising exercise of public listed company. In 1999, she joined Syarikat Ong Sdn Bhd and has specialised in providing tax consultancy services in corporate restructuring, business advisory and SST/Goods and Services Tax (GST). In addition to managing her tax consultancy practice, she is a frequent speaker at seminars and workshops. She is actively involved in preparing Malaysian companies for SST/GST compliance and has conducted in-house SST/GST courses for Malaysian companies.



Alan Chung is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 20 years of experience in tax compliance, tax advisory and goods and services tax (GST) and played a role in the implementation of the self-assessment system in Malaysia as a secondee to the Inland Revenue Board of Malaysia. He is currently the Council Member of CTIM and is a member of Institute's various committees. In addition, he is also a member of the Malaysian Institute of Accountants (Chartered Accountant) and CPA of Australia (Certified Practising Accountant).



Chong Mun Yew is the Executive Director of Tax at Crowe KL Tax Sdn Bhd. He has over 20 years of tax experience. He specialises in taxation covering areas such as domestic taxes, corporate restructuring, initial public offerings, mergers and acquisitions, employees share option scheme, expatriate tax, international tax, and Sales and Service Tax. He is a member and Council Member of CTIM, a member of ACCA, MICPA and a practicing member of the MIA.



Datuk Koong Lin Loong has been actively involved in various commerce and community services. He is currently the Council Member of CTIM, Chairman of its Membership Committee, Treasurer-General of the Associated Chinese Chambers of Commerce and Industry of Malaysia (ACCCIM), Chairman of ACCCIM SMEs Committee and Taxation Taskforce and ACCCIM Representative to SST Technical Committee, Royal Malaysia Customs. In addition, Koong is regular speaker, moderator and commentator of Tax, GST and SMEs forums and roundtable discussions by Professional and Trade Associations.



David Lai is an Executive Director at BDO Tax Services Sdn Bhd and is the Head of BDO's Tax Advisory function. He has over 30 years of work experience in professional practice and was CFO of a multi-national commercial group. He is a Fellow member of the Institute of Chartered Accountants in England and Wales ("ICAEW"). He is also a member of the Malaysian Institute of Accountants ("MIA"), Malaysian Institute of Certified Public Accountants ("MICPA") and is a Council Member of the Chartered Tax Institute of Malaysia ("CTIM") and is currently the chairman of its Technical Committee – Indirect Tax. David expertise is in tax advisory work for local and multi-national companies in various sectors, including financial, property, leisure, trading, and manufacturing sectors. David has extensive tax experience in cross border transactions, corporate restructuring, international mergers and acquisitions, joint ventures and group financing. He has also led numerous transfer pricing and GST implementation engagements for both domestic and multinational groups.



Harvinder Singh is a Fellow of Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvinder was attached to the firms of PWC and E&Y as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as the Tax Partner in SCS Global Consulting (M) Sdn Bhd. He has more than 25 years of experience in the field of taxation. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and MICPA. Harvinder has extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a tax consultant to SK International (M) Sdn Bhd, numerous accounting firms and MNEs. He is a Council Member of CTIM.



Leow Mui Lee is the Senior Executive Director of Tricor Taxand Sdn Bhd. She is a Council Member of CTIM as well as a member of CPA Australia and the MIA. Mui Lee has many years of tax experience with leading international accounting firms in Malaysia. She leads Taxand and has serviced a broad spectrum of clients including large multinational corporations and public listed companies. She has also managed projects relating to tax audits & investigations, tax risk management as well as transfer pricing.



Manvinder Singh is currently the Group Tax Controller of FGV Holdings Group of Companies. His responsibilities entail the provision of comprehensive tax compliance and advisory for the Group including the implementation of GST and Transfer Pricing advisory and compliance. He is also involved in providing tax advisory in numerous corporate restructuring and pre and post-listing advisory of the Group. Prior to his current position, Manvinder was attached to the other Big 4 Public Accounting Firms and gained extensive experience in providing advisory and consultancy on cross-border investments. Currently, he is a Council Member of CTIM.



Sharon Yong is a partner in the International Tax and Transaction Services team in Ernst & Young Tax Consultants Sdn Bhd. She has more than 19 years of tax experience in tax advisory work involving corporate income tax, withholding tax, stamp duty and real property gains tax (RPGT) matters, as well as international tax advisory engagements. Sharon has advised on many M&A transactions, assisting clients with tax structuring, conducting tax due diligence reviews and reviewing transaction documents. She has advised on international and local M&A transactions across various sectors. Sharon is currently the Council Member of CTIM and a member of its Technical Committee - Direct Tax II.



Tan Hooi Beng is the Deputy Tax Leader of Deloitte Malaysia. He is also the International Tax Leader for Malaysia and Southeast Asia. He has more than 22 years of experience in corporate and international tax. He has vast experience in advising multinational corporations on corporate structuring and restructuring, mergers and acquisitions, international offshore financial centers, business model optimization, tax treaties, and cross-border taxation generally. In recent years, he has been very much involved in BEPS 1.0 and BEPS 2.0 related projects. He serves local and multi-national corporations in telecommunication products and services, software and hardware solutions, health and medical, manufacturing, real estate, oil and gas, hotel, retail and information technology industry, etc. Hooi Beng is a council member of the Chartered Tax Institute of Malaysia, a Chartered Accountant of the Malaysian Institute of Accountants, a member of The Malaysian Institute of Certified Public Accountants as well as a licensed tax agent under the Malaysian Income Tax Act, 1967. He holds a Bachelor of Accounting from the University of Malaya. Hooi Beng has been listed in the current edition of "The World's Leading Tax Advisers" (Euromoney).



Thenesh Kannaa is a partner at TraTax who advises on both international tax and indirect tax matters to clients from diverse industries including manufacturing, services, distribution, retail, construction, property development, healthcare, financial services, shipping, automotive, telecommunications, societies, GLCs, and statutory bodies. Thenesh is a Council Member of CTIM, chair of the Technical Committee on Direct Tax I, and member of other technical committees. He is also a member of ACCA's expert panel on taxation, a member of the Industry Advisory Panel for Taylor's School of Professional Studies, and an exco member of the International Fiscal Association's Malaysian branch. Thenesh is also the author of various books and articles on taxation.



Zen Chow is the Tax Practice Leader in YYC Group. He specialises in both direct and indirect Malaysian taxation. He has been involved in the tax compliance and tax advisory works for various industries and was a part-time lecturer for Malaysia Taxation in Universiti Tun Abdul Razak (UniRazak). He is Tax and GST Agent approved by MOF. Zen Chow graduated from Monash University with a Bachelor of Business and Commerce – double major in Accounting & Banking and Finance. He is a Chartered Accountant by profession after admission as a qualified member of the MIA and also a Council Member of CTIM.



Farah Rosley is the Malaysia Tax Leader of Ernst & Young Tax Consultants Sdn Bhd and has more than 20 years of experience handling tax consulting and advisory including tax structuring, tax reviews, incentives, tax implications of cross-border transactions, tax audits and investigations and transfer pricing assignments, covering a range of industry sectors. She is a frequent speaker at National and International conferences. Farah has worked closely with government authorities and agencies on various taxation matters for local and multinational corporations. She also has engagements at government consultation meetings and has been invited to attend a task force on tax policy matters. Farah has also contributed to numerous articles and commentaries on taxation and related matters to the media and other publications. She holds a Bachelor of Science from the University of Hull, UK, a Fellow of ACCA, Chartered Accountant of MIA, and Licensed Tax Agent with the Ministry of Finance. Farah is the Immediate Past President and Fellow Member of CTIM.

PROFILES



Amarjeet Singh is EY Asean Tax Leader. He has more than 20 years of professional experience in taxation, specializing in tax structuring and incentives as well as group reorganizations and IPOs. Amarjeet has served clients across a wide range of sectors, including some of Malaysia's largest conglomerates and government-linked corporations. He has also been involved in some of the country's largest mergers and group reorganizations, including investment structuring for the public utilities, plantation, property, leisure, tourism, and automotive sectors. His vast incentive experience includes global incentive benchmarking and feasibility studies, multijurisdictional studies on the economic benefits of treasury center incentives, and assisting multinationals in negotiating and securing special incentive packages in Malaysia.



Asaithamby Perumal is a partner in the tax services of Ernst & Young Tax Consultants Sdn Bhd. His professional experience includes providing tax consulting, structuring, tax incentive and compliance services for local and international corporate groups as well as public listed companies. Asai specializes in providing tax technical and value-added solutions including advising on various tax technical matters. He has worked in significant international tax engagements relating to inbound and outbound investments, withholding tax planning, foreign source income recognition issues among others. Additionally, Asai has been involved in some of Malaysia's largest mergers and group reorganization activities. He was involved in the group restructuring projects of a Malaysian business conglomerate associated with automotive franchises, motor trading, property trading, hotels as well as food and beverage (F&B). He has also worked with many government authorities on tax incentives and policy matters. Asai has previously worked in Australia where he provided tax solutions on capital gains tax, trust tax law, corporate tax, international taxation matters, restructure and overall tax matters of public listed groups. Asai graduated with a Bachelor of Economics (Hons) from Universiti Kebangsaan Malaysia and a Master of Taxation from the University of New South Wales, Australia. He is also a Fellow of the Association of Chartered Certified Accountants (ACCA).



Jagdev Singh leads PwC Malaysia's Tax practice. He has extensive experience in handling a vast variety of transfer pricing and corporate tax assignments including two years on assignment in London. Jagdev specialises in assisting multinational companies and local conglomerates with corporate international tax planning, transfer pricing, tax audits and investigations. His work includes assisting multinationals/Malaysian listed groups in restructuring exercises, post-merger integration, and standardisation of global transfer pricing policies. His experience in transfer pricing includes tax planning, core transfer pricing documentation, reviewing cost sharing models, developing pricing policies and representations before the local tax authorities with respect to tax audits, tax investigations, transfer pricing audits, Mutual Agreement Procedures and Advance Pricing Agreements. He has also worked closely with a range of regulatory authorities namely, the Ministry of Finance (MOF), the Malaysian Investment Development Authority (MIDA) and the Ministry of International Trade and Industry (MITI) to contribute towards the development of government policies and legislation. Jagdev who holds a Bachelors degree in Business and is a member of the Chartered Tax Institute of Malaysia and CPA Australia, is also a frequent presenter at local and foreign conferences. He has authored articles for both industry publications and the mainstream media. He has also presented his point of views on TV and radio.



Jason Tan's primary area of practice is income tax and customs litigation, trade remedy investigations, tax and customs 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. The disputes involve issues on transfer pricing, withholding tax, income recognition, capital allowance, reinvestment allowance, double taxation agreements, deductibility of expenditure, excise valuation and customs procedures. Jason also represents a sizeable number of manufacturers in local and foreign trade remedy investigations such as anti-dumping, safeguard duties, countervailing duties and anti-circumvention investigations. He is also particularly active on issues relating to excise duty valuation, import and export controls, customs compliance, international trade regulations, customs valuation, sales and services tax and customs penalties. Jason is a regular speaker in the tax scene on issues relating to income tax and customs. Jason was recently recommended in The Legal 500 Asia Pacific 2022 and is acknowledged as a "Future Star" in the Benchmark Litigation Asia Pacific 2022 rankings. In the Chambers Asia-Pacific 2022 rankings, Jason was also ranked as "Up and Coming" in the tax practice.



Lavindran Sandragasu leads the Oil & Gas industry group in PwC Malaysia. He also plays a key role in the Energy & Utilities tax specialist group, and is well positioned to provide clients with industry focused, specialist services and solutions to the increasingly complex issues they are faced with. For the oil and gas industry, he has actively advised upstream companies as well as service contractors from a wide spectrum of the oil and gas value chain.



Lau Chin Chin is the Tax Partner of AVICS Tax Consultants Sdn Bhd, a boutique tax consulting firm primarily focus on tax advisory and tax training engagements. She was previously attached with the Transfer Pricing and Investigation Group of PwC Malaysia and was the Director of Tax Division of PKF Malaysia and Executive Director - GST Division of Moore Stephens Malaysia. She has over 20 years of tax and audit experience covering a wide range of Malaysian taxation matters such as tax audit and investigation, tax incentive, business restructuring, tax due diligence review, tax advisory and planning, tax compliance, GST & SST 2.0 implementation and etc. for clients ranging from statutory body, MNCs, PLCs & SMEs in Malaysia. She has also worked closely with solicitors in various clients' tax appeals to the Special Commissioners of Income Tax and High Court. She is currently advising various PLCs primarily in manufacturing sectors in tax advisory and tax incentive engagements and actively involved in providing income tax dispute resolution support services to HNWI individuals as well as companies particularly in their tax audit and investigation cases conducted by the tax authorities



Ng Sue Lynn joined KPMG in 2005 and has experience in both Corporate Income Tax and Indirect Tax. She advises on Malaysian tax issues and has assisted numerous leading overseas and locally headquartered multinationals. For Indirect Tax, Sue Lynn's experience includes assisting her clients on the Sales Tax and Service Tax (SST) as well as Goods and Services Tax (GST) implementation, advisory, compliance and health check projects. She also advised clients on customs and trade matters. Sue Lynn is experienced in advising clients on the Price Control and Anti-Profitteering requirements. Sue Lynn is an approved HRDF Certified Trainer and a regular speaker at Indirect Tax seminars and workshops both locally and internationally.



Roszita Dim is the Deputy Director of Customs of the International Taxation Branch, Internal Tax Division, Royal Malaysian Customs Department. She joined the Department in 1995 as a Superintendent and had served with the Kuala Lumpur & Melaka branches, the Valuation Management Section, the Technical Service Division, and GST Division (LTU & Sector 5) Branch, Policy & Implementation of Services Tax and TTX Section, prior to her current posting. She also served as a lecturer, R&D Officer, and Financial Unit Officer with the Royal Malaysian Customs Academy in Melaka. Roszita holds a Master's in Corporate Communications from Universiti Putra Malaysia, an Advanced Diploma in Accountancy from ITM Shah Alam, and Diploma in Accountancy from ITM Dungun Terengganu.



S Saravana Kumar is a Tax Lawyer & Head of Tax, SST & Customs at the law firm Rosli Dahlan Saravana Partnership. He hold an LL.M Taxation from the London School of Economics. Saravana has been recognized as one of the leading lawyers by Asialaw Profiles and has been named one of the 40 leading lawyers under 40 in Asia by Asian Legal Business. He was recently named as one of the top 100 lawyers in Malaysia by Asia Business Law Journal. Amongst the recent landmark tax cases won by Saravana is the Tenaga Nasional Berhad case where he successfully set aside a RM 1.8 billion tax assessment and the Baleh case where he successfully obtained a RM 10.9 billion tax incentive from the Minister of Finance.



Sim Kwang Gek has more than 20 years of experience in providing tax and business consulting services for local and multi-national corporations in the manufacturing, construction, engineering, property development, retail, information technology and services industry. She has led various assignments such as restructuring of operations, mergers and acquisitions, incentive evaluation and applications, regulatory applications to various government agencies, establishment of businesses in Malaysia, cross-border investments as well as managing the tax compliance affairs of a portfolio of clients. Kwang Gek holds a Bachelor of Accounting from the University of Malaya and is a member of the CTIM. She is also a Chartered Accountant of the MIA and a member of the MICPA.



Sudharsanan Thillainathan is a Senior Partner at Steven Thiru & Sudhar Partnership. He holds double degrees in Law as well as Accounting & Finance from Monash University, Australia and a Master of Laws from the London School of Economics & Political Science. He was called to the Malaysian Bar in 1997 and has more than 25 years of practice as a revenue law lawyer. Sources describe him as "a formidable opponent" and "a very steady counsel and detailed lawyer". Sudhar participated in the inaugural Singapore International Arbitration Academy (SIAA) in 2012, presented by the Centre for International Law, National University of Singapore where he was a recipient of the Award for Excellence in Advocacy. Sudhar is a former President of the Malaysian Institute of Arbitrators, the national body for arbitration in Malaysia, having earlier served as President from 2017-2019 and Deputy President from 2015-2017.



Surin Segar is a Senior Executive Vice President at Maybank where he is responsible for everything on taxation at the group. He is also Vice President of the CPA Australia divisional council and a member of the Appointment Council of CPA Australia. He Chairs the tax committees at the Association of Banks and the Malaysian Investment Banking Association while being a tax committee member at the Malaysian Institute of Accountants and CPA Australia. He is also on the ACCA Global Tax Forum.



Tai Lai Kok has over 32 years of experience in tax compliance and advisory working with corporate and individual clients. His areas of specialization include mergers and acquisitions, privatizations, corporate restructuring/planning and tax incentives. He has significant dealings with local and multinational clients in all areas of taxation. His industry exposure encompasses the property development, consumer and industrial markets and infrastructure sectors. Lai Kok has also acted as an advisor in numerous investment (inbound and outbound) and tax due diligence assignments. Within Malaysia, he also holds the role of Head of Family Business under the KPMG Private Enterprise practice in Malaysia. Lai Kok has contributed thought leadership in various industry and mainstream media. He is also a frequent speaker at various events including forums and seminars organized by the Inland Revenue Board and Chartered Tax Institute of Malaysia.



Vijey M Krishnan has more than 25 years of experience in tax matters. After several years as a tax consultant in Arthur Andersen, he joined Raja, Darryl & Loh in 1999 and heads the revenue law practice group there. Vijey regularly appears before the Special Commissioners of Income Tax, the Customs Appeal Tribunal, the High Court and the Court of Appeal on major points of tax law. Vijey has consistently been recommended in the area of Tax in publications such as The Asia Pacific Legal 500, the Tax Directors Handbook and Chambers Asia Pacific. He is listed as a Leading Individual in the area of Tax in Chambers Asia Pacific and as a Leading Lawyer in the IFLR1000 and Asialaw Profiles. He is also listed as a Litigation Star in Benchmark Litigation 2020 and 2021 and in 2019-2022, the Asia Business Law Journal lists Vijey as one of the top 100 lawyers practising in Malaysia. Vijey is an Associate of the Chartered Tax Institute of Malaysia and has been involved in various committees including the GST and Tax Sub-Committee of the Malaysian Bar, the Tax Committee of the American Malaysia Chamber of Commerce and the Chartered Tax Institute of Malaysia Technical Committee - Indirect Taxation and Stamp Duty.



Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016. She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Master's of Science in Taxation from the Golden Gate University in San Francisco, USA. During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR and Marigold (M) Sdn Bhd vs DGIR. With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the IRB and other professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

ORGANISED BY:



2023 BUDGET SEMINAR

CATEGORY	REGISTRATION FEE
CTIM/ACCA Member / Member's Firm Staff	RM349.80
Member of Other Professional Bodies	RM408.10
Non Member	RM524.70

Important Notes:

1. The registration fee is inclusive of 6% service tax.
2. Member's Firm Staff is the staff/colleague of a CTIM Member within the same firm.
3. Please select the participant category carefully as it determines the fee payable. No alteration will be allowed upon registration.

ONLINE REGISTRATION PROCESS

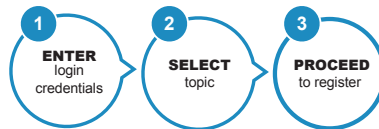
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STEP 1

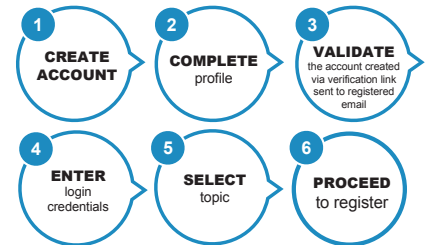
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STEP 3

i) EXISTING USER



ii) NEW USER



STEP 2

Go to **SIGN IN**

***CLOSING DATE: 2 days before the event date.**

TERMS AND CONDITIONS

Registration and Payment

With immediate effect, registration for all CPD programmes will be **STRICTLY VIA ONLINE REGISTRATION ONLY**. Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).

Cancellation Registration fees are non-refundable and non-transferable once registration has been confirmed. No refund will be entertained for cancellation/withdrawals or no show on the day of the seminar. Cancelled unpaid registration will also be liable for full payment of the registration fee.

Replacement No replacement is allowed. It will be considered as a cancelled registration. Replacements for cancellation will be treated as a new registrations and full payment shall be made accordingly.

Confirmation of registration	The seminar access link will be emailed at least 2 working days before the seminar to the confirmed registration. The link provided is a unique access link created for the confirmed registration and should not be forwarded or shared with others.
Verification of Attendance	Attendance will be recorded based on the following: - Participant's login and logout time. - Answer polling questions
e-Certificate of Attendance	The Certificate of Attendance will only be released to registered participant with full attendance and full payment in accordance with the guidelines issued by the Ministry of Finance within 7 working days after the completion of the seminar.

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For Enquiries:

Tel: 603-9212 7850
Email: cpd@ctim.org.my

The CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.

