

# MALAYSIAN BAR BUDGET 2023 CONFERENCE

20 Mar 2023 (Monday)  
9:00 am to 5:30 pm

## HYBRID EVENT



ZOOM

Raja Aziz Addruse Auditorium,  
Wisma Badan Peguam Malaysia  
2, Leboh Pasar Besar, 50050  
Kuala Lumpur

### Registration Fees for Physical Attendees

Members of the Bar | RM80  
Members of the Bar (fewer than 7 years in practice), Pupils in Chambers,  
Law Students, Accounting Students | RM40  
Non-Members | RM250  
Non-Governmental Organisations | RM40

[Register here](#)  
(physical attendance)

### Registration Fees for Virtual Attendees

Members of the Bar | RM60  
Members of the Bar (fewer than 7 years in practice), Pupils in Chambers,  
Law Students, Accounting Students | RM25  
Non-Members | RM200  
Non-Governmental Organisations | RM25

[Register Here](#)  
(virtual attendance)

### Discounts

*(applicable for both physical and virtual attendance)*

- 10% discount applicable for groups of 5 to 9 participants
- 20% discount applicable for groups of 10 participants or more

This year, the Tax Subcommittee of the Bar Council Corporate and Commercial Law Committee (“CCLC”), in collaboration with the Continuing Professional Development (“CPD”) Department, will embark on a programme of creating and spreading awareness and knowledge among Members of the Bar about the excesses of the tax authorities, and what taxpayers can do to challenge them. This initiative is intended to enable more Members to join the Tax Bar and challenge the Inland Revenue Board of Malaysia (“IRB”), Royal Malaysian Customs Department (“Customs”), Ministry of Finance, and Ministry of International Trade and Industry, in defence of taxpayers’ rights in appropriate cases.

Awareness of the rights of taxpayers as well as the legal processes and remedies available to redress any wrongs they might suffer, are critical in any civilised democracy, and essential in an activist Bar.

Members should attend this annual post-2023 Budget event, now in its fifth year. It will provide a unique opportunity for Members to interact with tax practitioners from the legal and accounting professions, and thereby enhance their awareness and capabilities.

# PROGRAMME

- 9:00 am **Registration**
- 9:30 am **Topic to be Announced**  
Speaker: **Dato' Prof. Ulung Dr. Rajah Rasiah**  
*Distinguished Professor of Economics, University of Malaya*
- 10:30 am **Impending Tax Law Amendments and Updates on Indirect Taxes, Stamp Duty, and Real Property Tax Gains**  
Speakers: 1) **Irene Yong**, *Partner, Shearn Delamore & Co.*  
2) **Khong Siong Sie**, *Partner, Jason Teoh & Partners*  
3) **Ivy Ling**, *Partner, Lee Hishammuddin Allen & Gledhill*
- 11:30 am **Refreshments**
- 11:45 am **Updates on Recent Tax Cases and Key Tax Law Principles**  
Speakers: 1) **Anand Raj**, *Partner, Shearn Delamore & Co.*  
2) **Chang Ee Leen**, *Partner, Raja, Darryl & Loh*  
3) **Nicholas Mark Pereira**, *Partner, Juen, Jeat, Nic & Nair*  
4) **Khong Siong Sie**, *Partner, Jason Teoh & Partners*
- 12:45 pm **Lunch**
- 2:00 pm **Latest Budget Proposals**  
Speaker: **Thenesh Kannaa**, *Partner, TraTax*
- 3:00 pm **Young Tax Lawyers Session**  
*Knowing Your Opponents – Dealing with the Authorities*  
Speakers: 1) **Nicholas Mark Pereira**, *Partner, Juen, Jeat, Nic & Nair*  
2) **Manshan Singh**, *Partner, Skrine*  
3) **Desmond Liew**, *Partner, Halim Hong & Quek*
- 3:45 pm **Refreshments**
- 4:00 pm **An Introduction to Tax Law Practice — Opportunities for Young Lawyers**  
Speakers: 1) **Chang Ee Leen**, *Partner, Raja, Darryl & Loh*  
2) **Abhilaash Subramaniam**, *Senior Associate, Rajah Chambers*  
3) **Chris Toh**, *Senior Associate, Lee Hishammuddin Allen & Gledhill*
- 4:45 pm **Special Voluntary Disclosure Program — Horror Stories and Lessons Learnt**  
Panellists: 1) **Anand Raj**, *Partner, Shearn Delamore & Co.*  
2) **Renganathan Kannan**, *Partner, TraTax*
- 5:30 pm **End**

# SPEAKERS



## **Anand Raj**

*Secretary, Malaysian Bar*

*Partner, Shearn Delamore & Co*

Anand Raj was admitted as an advocate and solicitor of the High Court of Malaya in 1996 and has been a partner of Shearn Delamore & Co. since 2003. Asia Business Law Journal (2020-2022) recognised him as one of Malaysia's "Top 100 Lawyers". Asialaw's Client Service Excellence (2021) recognised Anand as "The Highest Rated Lawyer To Work With" in Tax and Competition/Antitrust. Anand was recognised as the "2017 Asia Tax Disputes and Litigation Practice Leader of the Year" by the International Tax Review ("ITR"). Asialaw Leading Lawyers recognised Anand as an "Elite Practitioner" (2020-2023) in Tax as well as in Competition/Antitrust, a "Leading Lawyer" (2015-2019) in Taxation and Competition & Antitrust and a "Recommended Individual" (2011, 2013-2016) in Tax.

Anand is recognised as a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (2019-2022) by the ITR. Anand is ranked by The Legal 500 Asia-Pacific (2019-2022) as a "Leading Individual" in Tax as well as Antitrust and Competition. The Legal 500 Asia-Pacific (2023) also highlighted Anand in the Hall of Fame in Antitrust and Competition. Who's Who Legal recognised Anand as a "Global Leader" (2019-2021) in Corporate Tax Controversy & Advisory as well as Competition. Who's Who Legal (2021 and 2022) recognised him as "National Leader (Southeast Asia)" in Corporate Tax as well as Competition. Anand is recognised as a "Band 1" Lawyer in Tax (2011-2023) and in Competition/Antitrust (2015-2023) by Chambers Asia-Pacific. Anand was regarded by Global Law Expert (2018-2019) as "Competition Lawyer of the Year for Malaysia Jurisdiction".

Anand has acted in numerous leading tax cases, including for the Malaysian Bar regarding privilege before the Federal Court, and many others. Anand is the Secretary of Malaysian Bar, the former Chair of the International Fiscal Association ("IFA", Malaysia Branch), the co-chair of the IPBA Competition Law Committee and the inaugural chair of the LAWASIA Antitrust Committee.





**Irene Yong**

*Partner, Shearn Delamore & Co*

Irene practises in all aspects of tax and revenue law in advisory, structuring, planning, audits, investigations, dispute resolution (including advising taxpayers on the settlement of tax cases or in dealings with governmental authorities) and litigation (including tax appeals, declaratory proceedings, judicial review applications, civil suits, windings up etc.), sales tax, service tax, goods and services tax (“GST”), transfer pricing, income tax, real property gains tax, indirect taxes, stamp duty, taxation of oil and gas companies, tax incentives, trusts, and asset protection and planning. Irene has appeared as counsel for taxpayers before the GST Appeal Tribunal, the Special Commissioners of Income Tax and the Superior Courts of Malaysia.

Irene is recognised as Asialaw Leading Lawyers by Asialaw Profiles (2023). She is ranked as “Band 3” in Tax by Chambers Asia Pacific (2021, 2022 and 2023) and is recognised as a “Recommended Lawyer” in Tax by The Legal 500 Asia-Pacific (2012, 2014, 2019, 2020 and 2022). International Tax Review (2019–2022) recognised Irene as “Highly Regarded Practitioner” in the category of Indirect Tax, Tax Controversy and Women in Tax. She has been consistently recognized as a “Leading Advisor” by the International Tax Review Tax Controversy Leaders (2013–2018) and Indirect Tax Leader (2017–2018).

She is an author for tax publications for Bloomberg BNA and she also won the International Tax Contributor of the Year 2018 awarded by Bloomberg Tax. Irene is a member of IFA, Malaysia Branch and the Tax Subcommittee of CCLC.



**Khong Siong Sie**

*Partner, Jason Teoh & Partners*

Khong Siong Sie is a partner in the tax and revenue practice at his firm. He has a proven track record of resolving disputes with tax authorities. Siong Sie has advised and represented local and international clients of various industries on all aspects of tax and revenue law. He is a “Band 3” Lawyer in Tax ranked by Chambers Asia-Pacific for 2023.

He is also a Fellow Chartered Certified Accountant (“FCCA”) and an Associate Member of Chartered Tax Institute of Malaysia (“CTIM”). Before joining the legal practice, he was a treasury manager cum in-house counsel for Tesco Malaysia. He also has four years of experience with PricewaterhouseCoopers (Kuala Lumpur) and two years of tax practice with a local tax firm.



**Ivy Ling Yieng Ping**

*Partner, Lee Hishammuddin Allen & Gledhill*

Ivy Ling Yieng Ping focuses on indirect tax advisory and litigation, including sales and service tax (“SST”), GST as well as import, export and excise duty which involves the Customs.

Ivy represents and advises an array of clients ranging from multinational corporations, manufacturers, property developers, construction companies and utility companies to government-linked companies (“GLCs”) and financial institutions. Ivy is routinely engaged by clients to represent them in complicated GST and SST litigations. Her experience in Customs’ audits and investigations, and background as a former indirect tax advisor for a Big 4 audit firm, 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 CTIM 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 and solicitor of the High Court of Malaya in 2016.



**Chang Ee Leen**

*Partner, Raja, Darryl & Loh*

Ee Leen is a tax lawyer who recently returned to legal practice after some years as a tax consultant in the international tax and transaction services practice of one of the major accounting/tax firms in Kuala Lumpur.

Throughout the course of her legal and tax practice, Ee Leen has been involved in various stages of a tax audit and investigation; beginning from the audit and investigation stage to the appeal before the courts. She has represented clients before the Special Commissioners of Income Tax, the Customs Appeal Tribunal, the High Court as well as the Court of Appeal. The reported cases in which she played a key role involved various crucial tax issues.

In addition, she has experience in tax technical work and frequently rendered opinions to both taxpayers and tax consultants, ranging from interpretation of laws to cross-border transactional tax issues. She has also submitted applications and appeals on behalf of clients to the tax authorities and Ministry of Finance to clarify on key tax technical issues, with successful outcomes.

Prior to diverging into tax consultancy practice, Ee Leen was ranked as a “Next Generation Lawyer” in the practice area of Tax by The Legal 500 Asia Pacific (2018). She has been listed as a “Recommended Lawyer” in the 2023 publication of The Legal 500 Asia Pacific. Ee Leen is an Associate Member of CTIM.



**Nicholas Mark Pereira**

*Partner, Juen, Jeat, Nic & Nair*

Nicholas Mark Pereira is a partner of Juen, Jeat, Nic & Nair. His primary area of practice is tax. He handles both advisory and contentious tax work.

Nicholas represents clients in tax appeals before the courts and tax tribunals. He also assists clients in dealing with tax audits or investigations. Additionally, he frequently renders legal opinions to both taxpayers and tax consultants on technical tax issues. He also assists clients in dealing with complex tax issues that may arise from commercial transactions and restructuring exercises.



**Manshan Singh**

*Partner, Skrine*

Manshan graduated from the University of Leeds, United Kingdom and subsequently completed his Master’s degree following a programme of advanced study in the field of international corporate law at the same university.

Manshan is a tax law practitioner with a focus on trade and customs. He has acted in noteworthy petitions on the imposition of customs duties and tariffs on foreign imports arising from anti-dumping and safeguards investigations initiated by the Ministry of International Trade and Industry.

Manshan also regularly advises companies on customs law compliance, and has authored various publications on customs law such as the Malaysian chapter of *Lexology: Getting the Deal Through – Trade and Customs* and Thomson Reuters Practical Law’s *International Trade in Goods and Services in Malaysia* and *Sale and Storage of Goods in Malaysia*.

Manshan has been recognised in Legal 500: Tax and Customs and Who’s Who Legal: Trade and Customs.



**Desmond Liew Zhi Hong**  
*Partner, Halim Hong & Quek*

Desmond Liew Zhi Hong is a tax partner at Halim Hong & Quek. He has more than nine years of Malaysian taxation experience, including four years as a tax consultant at one of the Big 4 audit firms. He works on all aspects of tax law; in particular, he represented taxpayers in tax disputes and regularly renders tax advice to them. Legal 500 Asia Pacific has recognised him as one of the key tax lawyers in Malaysia for 2022 and 2023.



**Chris Toh Pei Roo**  
*Senior Associate, Lee Hishammuddin Allen & Gledhill*

Chris represents and advises taxpayers in all aspects of tax law. He is experienced in judicial review, having represented and advised leading multinational corporations, charitable bodies, listed companies and prominent individuals in challenging decisions by the IRB, Customs and the Ministry of Finance in a wide spectrum of tax disputes. He has also acted for taxpayers in tax appeals, defending civil recovery proceedings, and resisting applications by the IRB under the Companies Act.

Chris speaks regularly on tax issues for various professional and trade organisations. He is an Associate Member of CTIM and an examiner in Revenue Law for CTIM's Professional Examinations. He is a contributor to the Malaysia Civil Procedure 2021 (White Book) on Order 53 (Judicial Review). Legal 500 recently recognised Chris as a "Rising Star" for Tax in its 2023 Asia Pacific rankings.

Chris holds a first class law degree from the University of Leeds, and a LLM in international commercial law from University College London and won the St Philips Chambers Prize for Commercial Dispute Resolution during the Bar Professional Training Course.



**Abhilaash Subramaniam**

*Senior Associate, Rajah Chambers*

*Co- Founder, LXE Theory*

Abhilaash practices all areas of revenue law, with a focus on tax disputes, appeals and judicial review. He has appeared for taxpayers at all levels of the Malaysian courts and has acted in a number of leading Malaysian tax cases. He was recognised as a Recommended Lawyer in Tax by The Legal 500 in 2022.

Abhilaash is also the co-founder of practice management software, LXE Theory, which digitises the way files are managed by lawyers, corporations and other professionals. LXE was recognised in Nexea's Top 20 Start-ups (2021) and was a "Top In Tech Awards 2022 Finalist".



**Renganathan Kannan**

*Partner, TraTax*

Renganathan Kannan served the Malaysian Institute of Accountants ("MIA") as an Elected Council Member for three consecutive years (2016–2019). He is a Fellow Member of FCCA (UK), a member of the Certified Professional Forensic Accountant ("CPFA", USA), MIA, CTIM, and IFA (Netherlands). He is a licensed tax agent and a member of MIA's Tax Practice Committee, Monitoring Committee, and Chair of Young Professionals Committee.

Renganathan focuses on tax advisory and has experience in representing clients from diverse industries on tax audit, investigation cases and appeal proceedings at various stages. He is a member of the CTIM Membership Committee and the Association of Chartered Certified Accountants ("ACCA") Malaysia Advisory Committee ("MAC"). He has presented on contemporary tax matters at various tax forums and seminars.



**Thenesh Kannaa**

*Partner, TraTax*

Thenesh is a fellow member of FCCA (UK), MIA, CTIM and IFA. He also holds a diploma in International Taxation from the Leiden University, Netherlands.

Thenesh is a licensed tax agent in Malaysia. Thenesh has experience working at a legal firm, accounting firms and the academia, being adjunct to a university ranked among the top 100 in the world. He has also presented on numerous tax topics in more than 100 forums,



conferences and seminars organised by various institutions. He is also co-author of the following books published by Wolters Kluwer (CCH):

1. Manual of Capital Allowances and Charges;
2. The RPGT Handbook; and
3. Malaysia Master GST Guide (2nd Edition, 2015)

Thenesh is also the author of the Malaysian chapter of the Holding Companies Database published by International Bureau of Fiscal Documentation (“IBFD”), Amsterdam. A work co-authored by him has been awarded the MIA's Articles of Merit Award for Public Accountants in Business (2013).

He serves/has served several professional qualifications examination or education teams by being an examiner, a member of marking team and/or contributing towards maintaining currency of the educational materials. His views and articles on contemporary taxation issues and the related matters has been published in MIA's Accountants Today, CTIM's Tax Guardian, ACCA's AB magazine, Chartered Secretaries of Malaysia’s (“MAICSA”) Corporate Voice and the Taxation Institute of Hong Kong's Asia-Pacific Journal of Taxation. He has been interviewed on contemporary tax matters by Traxx.fm (RTM 4), V'Buzz (Astro TV), New Straits Times and Malaysia SME Business Newspaper.

---

Should you have any enquiries, please email us at: [cpd@malaysianbar.org.my](mailto:cpd@malaysianbar.org.my)

Organised by  
Bar Council Tax Subcommittee, Corporate and Commercial Law Committee  
and  
Bar Council Continuing Professional Development Department

Issued by:  
**Anand Raj**  
**Chairperson, Tax Law Subcommittee**  
**Bar Council Corporate and Commercial Law Committee**