

2025 BUDGET SEMINAR

Event Code	Date	Venue
24BS/002	6 November 2024 (Wednesday)	The Pines Hotel, Melaka
24BS/003	6 November 2024 (Wednesday)	Weil Hotel, Ipoh
24BS/004	21 November 2024 (Thursday)	St. Giles Wembley, Penang
24BS/005	12 November 2024 (Tuesday)	Le Meridien Hotel, Kota Kinabalu
24BS/006	13 November 2024 (Wednesday)	Holiday Villa Hotel, Johor Bahru
24BS/007	20 November 2024 (Wednesday)	Sheraton Hotel, Kuching
24BS/008	21 November 2024 (Thursday)	The Saujana Hotel, Kuala Lumpur
24BS/009	4 December 2024 (Wednesday)	Sime Darby Convention Centre, Kuala Lumpur

The 2025 Malaysian Budget Proposals will be tabled in Parliament on Friday, 18 October 2024. Join us at this year's CTIM Budget Seminar which will provide participants with a practical understanding of the key tax changes presented in 2025 Budget Proposals.

Benefits to Participants:

- ▶ Obtain information and clarification from the Inland Revenue Board of Malaysia (IRBM) on the latest changes and impact to taxpayers with regard to the 2025 Budget Proposals.
- ▶ Get to know the key issues arising from the major Budget changes in 2024 and their impact on your business.
- ▶ Receive 10 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:



CEO/CFO/
Directors



Financial
Planner



Tax Agent/
Advisor



Corporate
Accountants



Business
Consultants



IT and Accountants
Managers



10 CPD points
(For purposes of Section 153, ITA 1967)

2025 BUDGET SEMINAR

PROGRAMME OUTLINE

Time	Programme	Presenters
6 November 2024 (Wednesday) @ The Pines Hotel, Melaka		
Event Code: BS/002		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Mr. Choo Ah Kow, CTIM Chairman, Malacca Branch <u>Speaker:</u> HASiL Representative
10:00 AM – 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Mr. Choo Ah Kow, CTIM Chairman, Malacca Branch <u>Panel Members:</u> HASiL Representative Ms. Lau Chin Chin, AVICS Tax Consultant Sdn Bhd
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Mr. AV Varan, CTIM Branch Committee Member <u>Speaker:</u> Mr. Mohd Fariz Mohd Faruk, Deloitte Tax Services Sdn Bhd
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Mr. AV Varan, CTIM Branch Committee Member <u>Speaker:</u> Mr. William Wong, Raja Darryl & Loh
6 November 2024 (Wednesday) @ Weil Hotel, Ipoh		
Event Code: BS/003		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Mr. Lam Weng Keat, CTIM Chairman, Perak Branch <u>Speaker:</u> HASiL Representative
10:00 AM – 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Mr. Lam Weng Keat, CTIM Chairman, Perak Branch <u>Panel Members:</u> HASiL Representative Mr. Anil Kumar Puri, CTIM Council Member
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Ms. Connie Wan Hong Nee, CTIM Branch Committee Member <u>Speaker:</u> Mr. Elias Mohammad, Ernst & Young Tax Consultants Sdn Bhd
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Ms. Connie Wan Hong Nee, CTIM Branch Committee Member <u>Speaker:</u> Ms. Kellie Allison Yap, Zaid Ibrahim & Co (in association with KPMG Law)
21 November 2024 (Thursday) @ St. Giles Wembley, Penang		
Event Code: BS/004		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Ms. Kellee Khoo, CTIM Chairman, Northern Region Branch <u>Speaker:</u> HASiL Representative
10:00 AM – 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Ms. Kellee Khoo, CTIM Chairman, Northern Region Branch <u>Panel Members:</u> HASiL Representative Ms. Yap Mei Sei, BDO Malaysia
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Mr. Kang Gaik Hong, PricewaterhouseCoopers Taxation Services Sdn Bhd <u>Speaker:</u> Mr. Chong Mun Yew, CTIM Council Member
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Ms. Kang Gaik Hong, PricewaterhouseCoopers Taxation Services Sdn Bhd <u>Speaker:</u> Mr. Jason Tan, Lee Hishamuddin Allen & Gledhill
12 November 2024 (Tuesday) @ Le Meridien Hotel, Kota Kinabalu		
Event Code: BS/005		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Mr. Chu Yun Henn, CTIM Chairman, Sabah Branch <u>Speaker:</u> HASiL Representative
10:00 AM – 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Mr. Chu Yun Henn, CTIM Chairman, Sabah Branch <u>Panel Members:</u> HASiL Representative Mr. Alan Chung, CTIM Deputy President
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Ms. Dora Wong Pau Tze, CTIM Branch Committee Member <u>Speaker:</u> Mr. Alan Chung, CTIM Deputy President
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Ms. Dora Wong Pau Tze, CTIM Branch Committee Member <u>Speaker:</u> Ms. Ivy Ling, Lee Hishamuddin Allen & Gledhill

Time	Programme	Presenters
13 November 2024 (Wednesday) @ Holiday Villa Hotel, Johor Bahru		
Event Code: BS/006		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Ms. Angela Lim, CTIM Chairman, Southern Region Branch <u>Speaker:</u> HASiL Representative
10:00 AM - 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Ms. Angela Lim, CTIM Chairman, Southern Region Branch <u>Panel Members:</u> HASiL Representative Mr. Tan Hooi Beng, CTIM Council Member
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Mr. Jesudason, CTIM Branch Committee Member <u>Speaker:</u> Mr. Harvindar Singh, CTIM Council Member
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Mr. Jesudason, CTIM Branch Committee Member <u>Speaker:</u> Ms. Amira Ahmad Azhar, Rosli Dahlan Saravana Partnership
20 November 2024 (Wednesday) @ Sheraton Hotel, Kuching		
Event Code: BS/007		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Mr. Kenny Chong, CTIM Chairman, Sarawak Branch <u>Speaker:</u> HASiL Representative
10:00 AM - 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Mr. Kenny Chong, CTIM Chairman, Sarawak Branch <u>Panel Members:</u> HASiL Representative Mr. Chong Mun Yew, CTIM Council Member
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Ms. Regina Lau, CTIM Branch Committee Member <u>Speaker:</u> Mr. Chong Mun Yew, CTIM Council Member
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Ms. Linda Kuang, CTIM Branch Committee Member <u>Speaker:</u> Mr. Sudharsanan Thillainathan, Steven Thiru & Sudhar Partnership
21 November 2024 (Thursday) @ The Saujana Hotel, Kuala Lumpur		
Event Code: BS/008		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Mr. Thenesk Kannaa, CTIM Council Member <u>Speaker:</u> HASiL Representative
10:00 AM - 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Mr. Thenesk Kannaa, CTIM Council Member <u>Panel Members:</u> HASiL Representative Ms. Hanita Ahmad, CTIM Council Member
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Recent Tax Updates and Developments • Latest Public Rulings, Guidelines, IRB practices and recent tax issues	<u>Moderator:</u> Mr. Manvinder Singh, CTIM Council Member <u>Speaker:</u> Mr. Koo Kian Ming, CTIM Council Member
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Recent Tax Cases	<u>Moderator:</u> Mr. Manvinder Singh, CTIM Council Member <u>Speaker:</u> Mr. S Saravana Kumar, Rosli Dahlan Saravana Partnership
4 December 2024 (Wednesday) @ Sime Darby Convention Centre, Kuala Lumpur		
Event Code: BS/009		
9:00 AM – 10:00 AM	SESSION 1: 2025 Budget Proposals: Summary of Key Issues	<u>Moderator:</u> Ms. Leow Mui Lee, CTIM Council Member <u>Speaker:</u> HASiL Representative
10:00 AM - 10:30 AM	Morning Refreshments	
10:30 AM – 12:45 PM	SESSION 2: Forum Discussion: 2025 Budget Proposals	<u>Moderator:</u> Ms. Leow Mui Lee, CTIM Council Member <u>Panel Members:</u> HASiL Representative Mr. Soh Lian Seng, CTIM President
12:45 PM – 2:00 PM	Lunch	
2:00 PM – 3:15 PM	SESSION 3 Forum Discussion: An Update of Tax Corporate Governance Framework (TCGF)	<u>Moderator:</u> Ms. Farah Rosley, Ernst & Young Tax Consultants Sdn Bhd <u>Panel Members:</u> HASiL Representative Mr. Stephen Wong, British American Tobacco Mr. Surin Segar, Maybank
3:15 PM – 3:45 PM	Afternoon Refreshments	
3:45 PM – 5:15 PM	SESSION 4 Forum Discussion: Operational Issues	<u>Moderator:</u> Mr. Harvindar Singh, CTIM Council Member <u>Panel Members:</u> Ms. Agnes Wong, CTIM Council Member Mr. David Lai, BDO Malaysia



Agnes Wong is the Managing Partner of Syarikat Ong Group of Companies and is a Chartered Accountant, a Licensed Tax Agent – under the Income Tax Act 1967, and a Licensed GST Tax Agent under the GST Act 2014. She holds membership under the Chartered Tax Institute of Malaysia (CTIM), Malaysian Institute of Accountants (MIA), and Associate Membership under the 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 firms for 4 ½ years before joining Syarikat Ong Sdn Bhd. During her time with the firm, she has been involved in a number of audit engagements for public listed companies, as well as special engagements involving the listing of companies in the local stock exchange and fundraising exercise of public listed companies. 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).



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 seconded to the Inland Revenue Board of Malaysia. He is currently the Deputy President 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).



Amira Ahmad Azhar is a partner with the firm's Tax, SST, and Customs practice. She is involved in tax litigation and advisory with a specific focus on corporate tax, petroleum tax, tax incentives and transfer pricing disputes. She has represented Fortune 500 companies in Malaysia and leading Malaysian companies in various tax disputes before the Special Commissioners of Income Tax, High Court, Court of Appeal, and Federal Court. She is presently involved in one of the largest tax disputes in Malaysia amounting to RM9 billion in claims. Amira also focuses on negotiations with the Inland Revenue Board and the Royal Customs of Malaysia where a good number of her matters are resolved amicably through discussions with the authorities. In recognition of her expertise, she was appointed by her alma mater as a UITMLaw Industry Reviewer for the tax law subject offered under the UITM Bachelor of Laws program. Amira is also a member of the Chartered Tax Institute of Malaysia (CTIM).



Angela Lim is a partner of ALN and has over 10 years of professional experience in taxation. She is currently the Southern Branch Chairman of the Chartered Tax Institute of Malaysia. Angela was previously with KPMG, mainly handling tax audit cases for corporate clients including local public listed companies and foreign multi-national corporations. Angela subsequently joined a MNC and manages the Company's direct and indirect tax affairs for APAC. Angela is actively involved in various tax engagements concerning corporate and individual tax planning strategies/schemes, handling tax audits by the Inland Revenue and Royal Malaysian Customs, inbound investments and cross border transactions.



Anil Kumar Puri has over 20 years of tax experience and leads the EY International Corporate Tax Advisory and Tax technical teams in Malaysia. He has been involved in numerous cross border advisory engagements (both inbound and outbound), particularly in relation to tax and regulatory issues that companies investing in Malaysia and abroad face. These issues include the impact of the OECD's BEPS action plans and the BEPS 2.0 project on holding and transactional structures, regulatory and licensing approvals, withholding taxes, tax incentives, the structuring of operations in a business-focused and tax-efficient manner and exit strategies.



AV Varan is a Tax Partner of AA Associates (Chartered Accountants) and a Tax Director of Khidmat Perunding A.V. Varan Sdn. Bhd. In addition, he is also a Member of MIA and CTIM. He is actively involved as a speaker, moderator and chairman of the Budget and Tax Seminar Organised by LHDNM and CTIM.



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.



Choo Ah Kow is a Chartered Accountant with the Malaysian Institute of Accountants and a licensed Tax Agent with the Inland Revenue Board and Royal Malaysian Customs Department. He is also a member of the Financial Planning Association Malaysia (FPAM). He is a Certified Financial Planner (CFP). Prior to joining Wintoni Group Berhad as an independent non-executive director, he was providing tax advisory and consultancy services in various sectors. He has 17 years of tax experience as a senior officer at Lembaga Hasil Dalam Negeri (LHDN). He sits on the board of directors of a private limited company in Accounting sector. Currently, he is Melaka Branch Chairman for Chartered Tax Institute Malaysia.



Chu Yun Henn is currently the Tax Director of V Tax Services Sdn. Bhd. He is also practicing as an Auditor under V.H.Chu & Associates. He is a member of the CTIM, MIA, MICPA and IIAM. He has more than 30 years of experience dealing with personal tax compliance, corporate tax services, dispute resolution, and special tax commissioner cases involving tax audits and investigations, corporate tax planning and advisory, statutory audits, internal audits, financial due diligence, and listing assignment with the initial 15 years attached to Ernst & Young. He is currently the Chairman of CTIM Sabah Branch and a member of the Public Practice of Committee ("PPC"). Mr. Chu is an approved tax agent under Section 153 of the Income Tax Act 1967 as well as an approved Auditor under Section 263 of the Companies Act 2016.



Connie Wan Hong Nee is a tax practitioner with more than 30 years of experience and is currently a director with K. L. Chen Consultants Sdn Bhd, a local tax and consulting firm in Ipoh. She was previously a tax manager with one of the Big 4 global accounting practice. She graduated from University of Adelaide, South Australia with a Bachelor of Commerce majoring in Accounting & Management. Thereafter, she gained admission to CPA Australia as a Certified Practising Accountant and is also a member of the Malaysian Institute of Accountants and the Chartered Tax Institute of Malaysia. Connie also serves as a committee member of the Perak Branch of CTIM and is a licenced income tax agent.



David Lai is the Head of Tax Advisory and Executive Director for Tax at BDO in Malaysia. He has over 30 years of work experience in professional practice (audit and tax), investment banking and in a commercial multinational group. Prior to joining BDO, David was CFO in a multinational financial services group. His corporate experience at senior management level has enabled him to translate technical professional advice into practical business solutions. David's expertise is in corporate tax advisory work for local and multi-national companies in the financial, trading, property and manufacturing sectors. David has extensive tax experience in cross border transactions, corporate restructuring, local and foreign listings, international mergers and acquisitions, joint ventures, group financing, debt restructuring and investment structures. He has also led numerous transfer pricing, sales tax, service tax and goods and services tax engagements for both domestic and multinational groups.



Dora Wong Pao Tze has over 17 years of experience specializing in direct and indirect taxes. She has been involved in tax compliance, tax planning and advisory, tax controversy, application for tax incentives and exemptions, and good & services tax. She was involved in carrying out GST implementation projects for various conglomerates in Malaysia to prepare for the implementation of GST. She has also provided professional services in Dubai during the implementation of VAT in UAE and Kingdom of Saudi Arabia to major luxury fashion brands. Dora was a tax director in Ernst & Young Tax Consultants Sdn Bhd before she left to start up her own practice. She is graduated from Australia holding Bachelor of Accounting and a member of CTIM, MIA and CPA Australia.



Elias Mohammad is a Partner in the Tax Practice of EY Malaysia. He has 15 years of professional experience in the field of taxation, specifically corporate income tax compliance and tax advisory matters. Elias works closely with a range of regulatory authorities, the Ministry of Finance, Inland Revenue Board and Malaysian Investment Development Authority. Elias portfolio of clients include several multinationals, Government-linked Companies ("GLCs"), listed groups, local and non-Malaysian corporation from various industries such as banking, financial institutions, unit trusts funds, real estate investment trust funds, etc. Involved in a series of tax engagements relating to tax retainer service, tax planning and restructuring of operations of companies to achieve a tax efficient group structure, advising on real property gains tax and stamp duty exemption. Experienced in providing advice to many large GLCs in Malaysia, including sovereign wealth and other institutional investors and assisted on numerous files relating to the structuring outbound investments. Actively involved in cross-border tax advisory engagements involving corporate restructuring exercises, inbound and outbound investments, divestments and review of operating models. Has experienced in providing Malaysian WHT advice for cross-border transactions for payments of royalty, interest, dividends, special classes of income including determination of Permanent Establishment status for project teams which are to be located in Malaysia. Involved in Goods and Services Tax (GST) implementation projects for companies in various industries; 2 major telecommunication companies, construction and properties companies, automotive, education, media and advertising.



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 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 had engagements at government consulting meetings and has been invited to attend task force on tax policy matters. She holds a Bachelor of Science in Accounting and Finance from the University of Hull, UK, a Fellow of ACCA, and a Chartered Accountant of MIA. Farah is the Immediate Past President and Fellow Member of CTIM.



Hanita Ahmad assumed the role of General Manager, Finance Business Partner and Taxation, effective 1 April 2024. Hanita brings with her over 25 years of experience in the finance fraternity, where she served in distinguished roles such as Executive Director, and Director at PwC and KPMG. She is also actively involved in professional associations, which sees her being invited frequently as a panel speaker at various forums and seminars. Hanita holds a Bachelor of Commerce (Accounting) from the University of Adelaide, Australia, as well as a Certified Practising Accountant from CPA Australia. Hanita is currently a Council Member of CTIM.



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. Harvinder has more than 30 years of extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a Tax Specialist to numerous corporate entities such as SK International (M) Sdn Bhd and other MNEs and organisations. 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. Mr Harvinder is a Council Member of CTIM.



Ivy Ling is a partner in Lee Hishammuddin Allen & Gledhill's Tax, Customs, and SST practice group. She brings nearly a decade of experience in indirect tax, with a focus on litigation and advisory services. Ivy serves a diverse clientele, including multinational corporations, government-linked entities, manufacturers, property developers, utilities, and financial institutions. Her extensive expertise covers a wide spectrum of indirect tax matters, including SST, GST, customs duty, and licensed warehouses. Ivy's advisory skills encompass various technical issues, such as SST exemptions, Customs' valuations, GST/SST transitions, and complex tax planning. She is an active contributor to tax publications, provides tax training and seminar, and is a frequent speaker at prominent organisations like the Chartered Tax Institute of Malaysia and the Federation of Malaysian Manufacturers.



Jason Tan 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. 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.



Jesudason has over 15 years experience in the area of taxation specializing in the area of tax audit and tax investigations. He has advised many local and international clients on taxation and other business compliance matters. He also has experience as a Company Secretary and providing Forensic Accounting consultancy including testifying in court as an Expert Witness. Prior to setting up his own practice, Jesu has experience as a lecturer for professional courses and had audit experience in one of the Big 4 Audit Firms. Jesu is currently the Tax Director of Dason & Dason Corporate Advisors Sdn Bhd. He was formerly the Chairman of the Southern Branch of the Chartered Tax Institute of Malaysia and a former Committee Member of the CTIM Tax Audit and Investigation Working Group and Public Practice Committee.



Kang Gaik Hong is a Director of PricewaterhouseCoopers Taxation Services Sdn. Bhd.. She is based in Penang and is leading the Northern Region Tax Practice. She has more than 16 years in the field of taxation in providing corporate income tax compliance and consulting to local and multinational clients in the range of industries including manufacturing, property development, construction, trading, consumer and retail and the services sector such as healthcare, hotel and tourism, and computer and IT services, etc. She has primarily been focused on managing the corporate tax compliance and consulting work including tax due diligence review, evaluating suitable incentives for business entities, tax planning, and dealing with regulatory authorities on tax incentive matters. Her compliance and consulting assignments range from income tax, real property gains tax, deferred tax, withholding tax advisory, tax audit and appeals, and advice on corporate restructuring as well as supporting Malaysian e-Invoicing implementation projects for various clients. She was also previously involved in Malaysian GST implementation projects for various clients and has conducted various tax training / tax workshops for clients. Gaik Hong is a Fellow of the Association of Chartered Certified Accountants ("ACCA"), member of Malaysian Institute of Accountants ("MIA"), member of Chartered Tax Institute of Malaysia ("CTIM"), and a licensed tax agent (Income Tax) under the Ministry of Finance ("MOF").



Kellee Khoo has over 24 years of tax experience specializing in corporate tax, consultancy and appeals in various industries. She started her career with Arthur Andersen HRM (Tax Svcs) Sdn Bhd in 2000; moved on to Ernst & Young Tax Consultants Sdn Bhd and joined PricewaterhouseCoopers Taxation Services Sdn Bhd in 2003. She was with PwC until 2012 when she left to start up her own firm, T & K Tax Savvy Sdn Bhd. Since then, she has also provided individual and LLP tax services, RPT, withholding taxes, accounting, payroll and other outsourced finance services. Kellee is a Fellow of the Association of Chartered Certified Accountants (ACCA) and member of Malaysian Institute of Accountants (MIA) and a licensed income tax agent as well.



Kellie Allison Yap is a Partner in the Tax and Customs practice group at Zaid Ibrahim & Co (in association with KPMG Law). With over a decade of experience in tax and customs-related work, she possesses comprehensive knowledge of direct and indirect tax law, covering aspects such as transfer pricing, withholding tax, real property gains tax, stamp duty, GST, sales & service tax, and customs duty. Prior to joining Zaid Ibrahim & Co (in association with KPMG Law), she was with the tax practice group of Lee Hishammuddin Allen & Gledhill and Wong & Partners (a member firm of Baker & McKenzie). Her expertise extends from supporting taxpayers during audit, investigation and dawn raids conducted by the tax authorities to guiding taxpayers through settlement negotiations and legal representation before the national courts and tax tribunals. She has represented multinational companies and government-linked entities across various industries, including manufacturing, banking, insurance, FMCG, e-commerce platforms, offshore drilling companies, automobiles and Labuan companies for tax related matters. In addition, Kellie also provides tax advice on compliance and restructuring matters, including drafting tax clauses for agreements. She has conducted various client training sessions in Malaysia, Hong Kong, Singapore, and Vietnam, covering topics such as general tax planning, tax audits, and investigations.



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Kenny Chong has more than 30 years of practical experience in audit and assurance, due diligence, business valuation, merger and acquisition, taxation (encompass investigation, field audit and incentives) and GST. He chaired and acted as speakers or panelist of various tax and accounting seminars organized by non-profit organization (including IROU), colleges, university either in English or Mandarin. He focuses on the industry of Property development and construction, Trading including FMCG, Plantation and agriculture activities, Manufacturing, wholesale and distribution, and Public sector agencies. He is the Chairman of the CTIM, Sarawak branch.



Koo Kian Ming specialises in income tax in particular corporate income tax. His clients consist of local and multinational companies from a wide range of industries. Besides handling tax compliance work for his clients, he regularly advises his clients on various tax issues on areas such as restructuring of companies, inbound and outbound investments and tax efficiency. He is currently an Executive Director at BDO Tax Services Sdn Bhd. He is a Council Member of CTIM.



Lam Weng Keat is currently the Tax Director of Deloitte Tax Services Sdn Bhd Ipoh Branch and has more than 25 years of experience dealing with personal tax compliance, corporate tax services, dispute resolution cases involving tax audits and investigation, indirect taxes, corporate tax planning and advisory.



Lau Chin Chin is the Tax Partner of AVICS Tax Consultants Sdn Bhd, a boutique tax consulting firm primarily focus on income tax dispute resolution support services, 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 25 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 1.0 & SST 2.0 implementation engagements for clients ranging from statutory body, MNCs, PLCs & SMEs in Malaysia. She has also previously assisted various clients in their tax appeals to the Special Commissioners of Income Tax and High Court in Malaysia. She is a Chartered Accountant of Malaysian Institute of Accountants (MIA) and a member of CTIM and CPA Australia as well as Registered Trainer with HRD Corp.



Leow Mui Lee is a Council Member of CTIM as well as a member of CPA Australia and the MIA. Mui Lee has over 30 years of tax experience with leading international accounting as well as professional services firms in Malaysia. She specialises in transfer pricing, tax dispute resolution, tax due diligence reviews as well as corporate tax advisory services. She has serviced a broad spectrum of clients including large multinational corporations and public listed companies.



Linda Kuang has more than 20 years of professional experience in Malaysian taxation. She leads engagements related to tax compliance for local and multinational organizations across a wide range of industries. Linda also leads the tax consulting services for clients in Sabah and Sarawak and has assisted them in tax audit and investigation matters. She has led the EY teams in Sarawak to support clients in GST implementation projects in Malaysia. She has also been actively assisting clients in the transition from the Goods and Services Tax (GST) to the Sales and Services Tax (SST) following the re-introduction of the SST in Malaysia. She is also actively assisting clients in transfer pricing matters for EY clients in Sarawak and is a regular speaker at client training sessions, the annual EY Budget seminar as well as other public seminars and conferences.



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.



Mohd Fariz Mohd Faruk has more than 17 years of experience in business tax compliance, tax advisory, and tax disputes and controversies with Deloitte. He has been involved in various business tax compliance and advisory assignments comprising clients ranging from private limited companies to public listed companies, multinational corporations, state owned entities and government-linked companies involved in banking, investment and asset management, insurance, property development, manufacturing, trading, and services industry. Fariz leads the tax audit and investigation services in Deloitte Malaysia where he provides bespoke services to clients (both individuals and corporations) in managing and navigating through tax disputes and controversies with the Inland Revenue Board of Malaysia. Fariz has also been involved in various other tax assignments such as corporate and internal operations restructuring, tax due diligence on local and international investments, FATCA and CRS implementation and reporting services, private ruling application, GST implementation services, as well as managing the tax compliance affairs of a portfolio of clients. Fariz holds a Bachelor of Accounting from the University of Malaya and is a member of the Chartered Tax Institute of Malaysia (CTIM).



Regina Lau leads KPMG's Tax Practice in Sarawak providing tax services to public listed groups, private and foreign entities in various industries and sectors including downstream oil and gas, property development, construction, plantations, manufacturing and investment. Her areas of specializations include all aspects of income tax advisory, compliance, due diligence reviews, risks mitigation and management including transfer pricing, tax audits and investigations, tax incentives and indirect taxes.



Soh Lian Seng is currently the President of the Chartered Tax Institute of Malaysia and leads the Tax practice at KPMG in Malaysia following his appointment to the firm's Executive Committee leadership on 1 January 2022. As KPMG's Head of Tax in Malaysia, he brings over 33 years of professional acumen and capabilities to help clients navigate the most complex business challenges and transformation projects that tax leaders face. Lian Seng pioneered the Malaysian firm's Tax Dispute Resolution service unit in 1999 and has since built a reputation within the Malaysia tax fraternity for his negotiation and problem-solving expertise in challenging tax audit and investigation cases. Under his leadership, KPMG Tax Services in Malaysia was named the 2019 Tax Dispute & Resolution Firm of the Year by the International Tax Review. In the course of his career, Lian Seng has developed strong and mutually respected ties with various authorities including the Inland Revenue Board of Malaysia, the Tax Policy Division of the Ministry of Finance, and other government agencies such as the Malaysian Investment Development Authority (MIDA) and the Malaysia Digital Economy Corporation (MDEC). He has also contributed to the development of tax laws and regulations in Malaysia. Lian Seng is a licensed tax agent approved by the Ministry of Finance under section 153 of Income Tax Act, 1967. He is certified as a Fellow Member of CTIM, an associate member of the Institute of Internal Auditors, Malaysia (IIAM) and an affiliate member of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA).



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 CPA Australia divisional council and a member of the Appointments 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 Malaysian Institute of Accountants and CPA Australia. He is also on the ACCA Global Tax Forum and a member of the Industry Advisory Panel of the Asia Pacific University.



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 recognised as one of the leading lawyers by Asialaw Profiles 2019 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 in 2020 by Asia Business Law Journal.



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).



Theshesh Kannaa is an Executive Director at TRATAX Sdn Bhd (a member firm of WTS Global). He leads the international tax and indirect tax practice lines. At CTIM, he chairs the Technical Committee on Tax Policy and co-chairs the Joint Capital Gains Tax (CGT) Working Group established among professional bodies to provide constructive inputs to the Government on CGT implementation aspects. Theshesh has authored three (3) books on Malaysian taxation, two (2) chapter-in-books for international tax publications of IFA and IBFD respectively. Theshesh is also a member of ACCA's expert panel on taxation and a member of IFA Malaysia's exco. He has made technical and tax policy-related presentations at over 100 tax conferences held in Malaysia, Australia, Hong Kong, Indonesia, Japan, Netherlands, Portugal, Singapore, and Taiwan. His area of experience includes cross-border M&A transactions, tax incentives and international trade, and he has successfully represented various multinationals in applications with MOF, IRBM, RMCD, and MIDA.



Yap Mei Sei has been in the tax practice over 15 years. She has extensive experience both in direct and indirect tax. Her clientele includes manufacturing & trading companies, hotels, retails, construction and property development, investment holding and etc. She assists clients in relation to tax compliance, tax planning, tax audit, incentives application, real property gains tax and stamp duty matters. She was involved in Goods and Services Tax ("GST") implementation and various GST assignments since GST was first implemented in Malaysia in year 2014 and also work closely with Royal Malaysian Customs Department ("RMCD") for GST Closure Audit assignments. She also involves in Sales Tax and Service Tax matters since its reintroduction in 2018.



William Wong is a partner in tax and revenue at Raja, Darryl & Loh. He practice focuses on tax law, actively advising and guiding clients on corporate and individual income tax planning, real property gains tax, stamp duty, customs duty, excise duty, sales and service tax and entertainment duty. He has often appeared before the Special Commissioners of Income Tax, the High Court and the Court of Appeal. From time to time, William works on commercial transactions, such as drafting and reviewing various commercial agreements, including share sale agreements, distributor agreements, management agreements and service agreements. He has also acted for various clients in relation to restructuring and mergers and acquisitions. William is an Associate of the Chartered Tax Institute of Malaysia (CTIM).

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2025 BUDGET SEMINAR

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Category of Participant	Registration Fee <i>(exclusive of 8% service tax)</i>	
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Member of Other Professional Bodies	RM600.00	RM580.00
Non Member	RM720.00	RM700.00

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- Mr. Alan Chung
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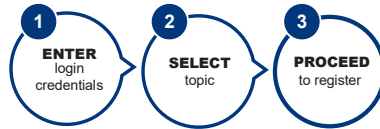
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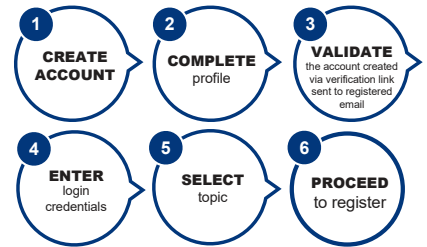
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