

Malaysian Bar Budget 2025 Conference

22 Nov 2024 (Friday) | 9:00 am to 4:00 pm

Raja Aziz Addruse Auditorium

Level 2, Wisma Badan Peguam Malaysia
2 Leboh Pasar Besar, 50050 Kuala Lumpur

and via  **zoom**



This is a hybrid event

[Register here
for Virtual Attendance](#)

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Registration Fees

Category	Physical	Virtual
Members of the Malaysian Bar, Advocates Association of Sarawak, and Sabah Law Society (7 years and above in practice)	RM80	RM60
Members (fewer than 7 years in practice), pupils in chambers and law students, and non-governmental organisations ("NGOs")	RM40	RM25
Non-Members	RM400	RM300
In-house counsel	RM200	RM150

Registration Fees Top-Up for VCCLC Attendees

Category	Physical	Virtual
Members of the Malaysian Bar, Advocates Association of Sarawak, and Sabah Law Society (7 years and above in practice)	RM60	RM40
Members (fewer than 7 years in practice), pupils in chambers and law students, and NGOs	RM30	RM10
Non-Members	RM200	RM150
In-house counsel	RM100	RM75

Discounts

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

The Bar Council Tax and Customs Committee, in collaboration with the Continuing Professional Development ("CPD") Department, has been working towards 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 Investment, Trade and Industry, in defence of taxpayers' rights in appropriate cases. Additionally, Members ought to be familiar with updates and changes to tax law, not only for their own tax obligations but also to be able to assist clients better.

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-2025 Budget event, now in its sixth 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*

<p>9:00 am Budget Highlights</p> <p>Speaker: David Lai, , <i>Executive Director for Tax and Head of Tax Advisory, BDO Malaysia</i></p> <p>Moderator: Jason Tan Jia Xin, <i>Partner, Lee Hishammuddin Allen & Gledhill</i></p> <p>10:00 am Update on Capital Gains Tax ("CGT")</p> <p>Speakers:</p> <ol style="list-style-type: none"> Irene Yong, <i>Partner, Shearn Delamore & Co.</i> Desmond Liew Zhi Hong, <i>Partner, Rahmat Lim & Partners</i> <p>Moderator: Manshan Singh, <i>Partner, Skrine</i></p> <p>11:00 am Stamp Duty and Real Property Gains Tax Developments: Practitioners Issues</p> <p>Speakers:</p> <ol style="list-style-type: none"> Wong Tat Chung, <i>Partner, Wong Beh & Toh</i> William Wong, <i>Partner, Raja, Darryl & Loh</i> <p>Moderator: Anand Raj, <i>Partner, Shearn Delamore & Co.; Chairperson, Bar Council Tax and Customs Committee</i></p>	<p>12:00 pm Topical Case Law Updates</p> <p>Speakers:</p> <ol style="list-style-type: none"> Abhi Subramaniam, <i>Advocate and Solicitor, Abhilaash Subramaniam & Co; Deputy Chairperson, Bar Council Tax and Customs Committee</i> Kellie Yap, <i>Partner, Zaid Ibrahim & Co</i> <p>Moderator: Anand Raj, <i>Partner, Shearn Delamore & Co.; Chairperson, Bar Council Tax and Customs Committee</i></p> <p>1:00 pm Lunch</p> <p>2:30 pm E-Invoicing and Digital Transformation of Tax Administration: Latest Developments</p> <p>Speakers:</p> <ol style="list-style-type: none"> Sanjay Sidhu, <i>Executive Director, Advisory; Partner, Audit & Assurance, BDO Malaysia</i> Nicholas Mark Pereira, <i>Partner, Juen, Jeat, Nic & Nair</i> <p>Moderator: Abhi Subramaniam, <i>Advocate and Solicitor, Abhilaash Subramaniam & Co; Deputy Chairperson, Bar Council Tax and Customs Committee</i></p> <p>Sponsored by BDO Malaysia</p> <p></p> <p>4:00 pm End</p>
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*The organiser reserves the right to make any modifications deemed necessary.

Speakers and Moderators

David Lai, *Executive Director for Tax and Head of Tax Advisory, BDO Malaysia*

David Lai is the Head of Tax Advisory and Executive Director for Tax at BDO in Malaysia. He has over 32 years of work experience in professional practice (audit and tax), investment banking and in a commercial multinational group.



David's expertise is in corporate tax advisory work for local and multinational companies in the financial, trading, foods and beverage, 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.

He is formerly a Council Member and Executive Committee Member of the Chartered Tax Institute of Malaysia ("CTIM") and Chairman of its Technical Committee – Indirect tax.

Prior to joining BDO, David was Chief Financial Officer 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.

Sanjay Sidhu, *Executive Director (Advisory) and Partner (Audit & Assurance), BDO Malaysia*

Sanjay Sidhu is an executive director in multiple advisory practice areas as well as an audit partner of BDO. He also sits on the BDO Global Risk Advisory Steering Committee and the BDO Global Forensic Leadership Group. He has over 30 years of assurance, advisory, investigative, dispute resolution, and compliance experience. Sanjay also regularly provides expert witness testimony in support of forensic and dispute resolution matters.



Sanjay commenced his career in 1991 with Touche Ross & Co in the UK, and proceeded to roles at Ernst & Young in the UK and Poland. Over a 10-year period, he executed roles in statutory audit, information technology audit, data analytics, process transformation and investigations/special audits for across a wide range of industries.

Through the subsequent 11 years, Sanjay held internal audit leadership roles at a number of Fortune 500 companies, based in the Netherlands, and with responsibility for the Europe, Middle East and Africa region. Sanjay joined BDO upon his return to Malaysia in 2012.

Sanjay's corporate experience spans telecommunications, consumer manufacturing and pharmaceuticals, with a focus on the design, implementation and execution of programmes for the United States Foreign Corrupt Practices

Act ("FCPA") compliance, healthcare marketing (IFPMA Code) compliance, the conduct of internal FCPA investigations for reporting to the United States Department of Justice and Securities and Exchange Commission, and the operation and follow-up of whistleblower complaints and resultant internal investigations.

Anand Raj, *Partner, Shearn Delamore & Co.; Chairperson, Bar Council Tax and Customs Committee*



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. Anand is a partner in the firm's Tax, Trade and Customs Department as well as the Competition Law & Antitrust Department.

Asia Business Law Journal (2020–2024) recognised Anand as "one of Malaysia's Top 100 Lawyers in Competition Law & Antitrust and Tax Disputes & Controversy". *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* (2020–2023) recognised Anand as an "Elite Practitioner" in Competition/Antitrust as well as in Tax. Anand is recognised as a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (2019–2022), as well as "Highly Regarded" in World Transfer Pricing (TP) (2023–2024) by the ITR. Anand is ranked by *Legal 500 Asia-Pacific* (2019–2024) as a "Leading Individual" in Tax.

Anand is recognised as a "Global Leader" (2019–2020) in Competition as well as a "Recommended Corporate Tax Lawyer" (2013–2024) by *Who's Who Legal*. Anand is also ranked as a "Band 1 Lawyer" in Tax (2011–2024) and in Competition/Antitrust (2015–2024) by *Chambers Asia Pacific*. *Who's Who Legal* (2021 and 2022) recognised Anand as "National Leader (Southeast Asia)" in Corporate Tax as well as Competition. In 2023, *Who's Who Legal* recognised Anand as the "National Leader" in Competition and Corporate Tax.

Anand has acted in tax cases, including for the Malaysian Bar regarding privilege before the Federal Court, Castrol (Aspac Lubricants), ExxonMobil, Bandar Utama City Corporation, SGS Singapore, Petronas Penapisan, Shell Refining and many others.

Anand currently serves as the Vice-President of the Malaysian Bar. Anand is the Chairperson of the Bar Council Tax and Customs Committee and the former Chair of the International Fiscal Association ("IFA"), Malaysia Branch. He is also a member of the IFA Asia Pacific Regional Committee. Anand is also the Co-Chairperson of the Bar Council Corporate and Commercial Law Committee. Anand is the former Co-Chair of the Inter-Pacific Bar Association's Competition Law Committee, International Member of the American Bar Association ("ABA"), Inaugural Chair of LAWASIA's Antitrust and Competition Law Sub-Committee, and the Chair of the Competition Law Sub-Committee of the Bar Council, Malaysia.

Abhi Subramaniam, *Advocate and Solicitor, Abhilaash Subramaniam & Co; Deputy Chairperson, Bar Council Tax and Customs Committee*



Abhi practises all areas of tax law (with a focus on tax disputes and judicial review) and environmental, social, and governance (“ESG”) law. He has appeared for taxpayers at all levels of the Malaysian Courts and has acted in a number of Malaysian tax cases, including on the tax liability of company directors. He has been recognised as a “Recommended Lawyer in Tax” by *The Legal 500*. He also regularly acts for taxpayers in securing out-of-court settlements.

Abhi is an elected Bar Council member for the 2024/2025 term. He is the current Chairperson of the Bar Council Joint Committee on ESG and the Deputy Chairperson of the Bar Council Tax and Customs Law Committee.

Abhi frequently conducts training for lawyers, professional bodies, and corporations on tax law and ESG law and is a regular speaker for the Continuing Professional Development (“CPD”) Department.

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 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*.

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 recognised 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 the Bar Council Corporate and Commercial Law Committee (“CCLC”).

Desmond Liew Zhi Hong, *Partner, Rahmat Lim & Partners*



Desmond practises tax law, advising and representing both corporate and individuals. He assists with complex corporate transactions and offers tax advice on direct and indirect matters related to restructuring, cross-border transactions, mergers and acquisitions, regulatory compliance, employment, real estate, technology, media & telecommunication, intellectual property, and insurance.

He represents corporations in tax disputes before all levels of the Malaysian courts, the Special Commissioners of Income Tax, and the Customs Appeal Tribunal. Desmond also handles tax audits and investigations and frequently resolves tax disputes and issues through negotiations with the Inland Revenue Board of Malaysia, the Royal Malaysian Customs Department, and other regulatory authorities.

In *International Tax Review: World Tax*, Desmond is ranked as “Highly Regarded in Tax Controversy”. He is also praised by clients in the *Asialaw Guide* for being a “fantastic lawyer with in-depth knowledge of his scope – calm, collected, and sharp.”

Desmond graduated with First Class Honours in both his Bachelor of Laws and Bachelor of Taxation degrees.

Wong Tat Chung, *Partner, Wong Beh & Toh*

Wong Tat Chung was admitted to the Bar of England and Wales in 1986, and as an advocate and solicitor of the High Court of Malaya in 1988. His fields of practice include corporate finance, mergers and acquisitions and capital markets, and other corporate and commercial matters. He has been involved in both domestic and cross-border transactions. His experience and practice also include debt and equity securities offerings, corporate restructurings of insolvent companies, takeovers, initial public offerings, infrastructure, privatisations, and debt restructurings. He is the Co-Chairperson of CCLC and chairs its various subcommittees.



He was one of the vice chairs of the Banking, Finance and Securities Committee of the Inter-Pacific Bar Association; a member of the Company Secretarial, Practice Sub-Committee; Accounting and Audit Sub-Committee; and the Insolvency Sub-Committee, all under the Corporate Practice Consultative Forum established by the Companies Commission of Malaysia (Suruhanjaya Syarikat Malaysia). He is a member of the Curriculum Advisory Committee for the LLM (Applied Law) in Malaysian legal practice and the ASEAN+6 Legal Practice, The College of Law, Sydney.

William Wong, *Partner, Raja, Darryl & Loh*

William has over a decade of experience in tax advisory and litigation, spanning corporate and individual income tax planning, real property gains tax, stamp duty, customs and excise duty, as well as sales, service, and entertainment duties. William frequently provides detailed legal opinions to taxpayers and tax consultants. Recently, William has developed a particular focus on advising start-ups and e-commerce platforms, offering strategic guidance on tax-efficient business structures and navigating regulatory and market entry requirements. William also routinely assists clients in managing tax audits, investigations, and the detailed review of items for income tax filings amidst an increasingly assertive tax administration. He has represented clients in numerous cases before the Special Commissioners of Income Tax, the Customs Appeal Tribunal, the High Court, and the Court of Appeal. William has spoken on various tax topics, and is listed in *The Legal 500 Asia Pacific* as a “Next Generation Partner” and by *Asialaw* as a “Rising Star”.



Kellie Yap, *Partner, Zaid Ibrahim & Co*

Kellie 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 knowledge of direct and indirect tax law, covering aspects such as transfer pricing, withholding tax, real property gains tax, stamp duty, goods and services tax (“GST”), sales and 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 experience extends from supporting taxpayers during audit, investigation, and dawn raids conducted by the tax authorities to guiding taxpayers through settlement negotiations and legal representations before the national courts and tax tribunals. She has represented multinational companies and government-linked entities across various industries, including manufacturing, banking, insurance, fast-moving consumer goods (“FMCG”), e-commerce platforms, offshore drilling companies, automobiles, and Labuan companies for tax-related matters.

In addition, Kellie Yap 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.

Jason Tan Jia Xin, *Partner, Lee Hishammuddin Allen & Gledhill*

Jason Tan’s primary area of practice is income tax and customs litigation, trade investigations and trade facilitation.



He has been involved in many of the income tax and customs disputes.

Jason was recently recognised as a “Leading Individual” by *Legal 500 Asia-Pacific 2024*.

Organised by
Bar Council Tax and Customs Committee and
Bar Council Continuing Professional Development Department



Should you have any enquiries, please contact:
cpd@malaysianbar.org.my



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