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EY Tax Academy Flagship Series

2026 Budget and Tax Conference

22 October 2025

Mandarin Oriental Kuala Lumpur



Guest speaker

YBhg. Datuk Johan Mahmood Merican,
Secretary General of Treasury,
Ministry of Finance

■ ■ ■
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Agenda

Time	Event
8:00 a.m.	Registration and breakfast
8:45 a.m.	Arrival of guest speakers and panelists
9:00 a.m.	Welcome address by Farah Rosley, Malaysia Tax Managing Partner, Ernst & Young Tax Consultants Sdn. Bhd.
9:15 a.m.	Plenary 1 Dialogue with: <ul style="list-style-type: none">▪ YBhg. Datuk Johan Mahmood Merican, Secretary General of Treasury, Ministry of Finance Moderator: Amarjeet Singh, EY Asean Tax Leader; and Partner, Ernst & Young Tax Consultants Sdn. Bhd.
10:30 a.m.	Coffee break and networking
11:00 a.m.	Plenary 2 Dialogue with: <ul style="list-style-type: none">▪ Puan Rosnita Ahmad, Chief Tax Policy Officer in the Tax Policy Sector, Lembaga Hasil Dalam Negeri Malaysia (HASiL) Moderator: Farah Rosley, Malaysia Tax Managing Partner, Ernst & Young Tax Consultants Sdn. Bhd.
12:00 p.m.	Networking lunch
1:30 p.m.	Plenary 3 Budget 2026 tax proposals - Individual and indirect tax <ul style="list-style-type: none">▪ Christopher Lim, Partner, People Advisory Services Tax, Ernst & Young Tax Consultants Sdn. Bhd.▪ Jalbir Singh Riar, Partner, Indirect Tax, Ernst & Young Tax Consultants Sdn. Bhd.
2:15 p.m.	Plenary 4 Budget 2026 tax proposals - Corporate and tax incentives <ul style="list-style-type: none">▪ Elias Mohammad, Partner, Global Compliance and Reporting, Ernst & Young Tax Consultants Sdn. Bhd.▪ Linda Ooi, Director, International Tax and Transaction Services, Ernst & Young Tax Consultants Sdn. Bhd.

Agenda

Time	Event
3:15 p.m.	<p>Plenary 5</p> <p>Stamp duty unpacked: Budget 2026, self-assessment and enforcement trends</p> <p>Panelists:</p> <ul style="list-style-type: none">▪ Sharon Yong, Malaysia Sustainability Tax Leader; and Partner, Ernst & Young Tax Consultants Sdn. Bhd.▪ Ang Rhu Vern, Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Consultants Sdn. Bhd.
3:45 p.m.	<p>Plenary 6</p> <p>Rewiring tax: Artificial intelligence (AI), e-Invoicing and the future of compliance</p> <p>Panelists:</p> <ul style="list-style-type: none">▪ Julian Wong, EY Asean Global Compliance and Reporting Leader; and Partner, Ernst & Young Tax Consultants Sdn. Bhd.▪ Adrian Chew, Malaysia AI, Data and Technology Consulting Leader; and Partner, Ernst & Young Consulting Sdn. Bhd.▪ Derek Chan, Associate Partner, International Tax and Transaction Services, Ernst & Young Tax Consultants Sdn. Bhd.
4:30 p.m.	<p>Plenary 7</p> <p>Tax litigation unpacked: Key tax cases and what they mean for taxpayers</p> <p>Moderator: Datuk Vernon Ong, Former Federal Court Judge; and Commissioner of the Enforcement Agency Integrity Commission (EAIC)</p> <p>Panelists:</p> <ul style="list-style-type: none">▪ Puan Ashrina Ramzan Ali, Senior Revenue Counsel, Legal Department, Lembaga Hasil Dalam Negeri Malaysia (HASIL)▪ Vijey R. Mohana Krishnan, Partner - Head of Tax and Revenue, Raja, Darryl & Loh Sdn. Bhd.▪ Anil Kumar Puri, Malaysia International Corporate Tax Advisory Leader; and Partner, Ernst & Young Tax Consultants Sdn. Bhd.
5:30 p.m.	<p>End of conference</p> <p>Refreshments</p>

Speaker profiles



**YBhg. Datuk
Johan Mahmood
Merican**

Secretary General of
Treasury,
Ministry of Finance
(MOF)

Datuk Johan is the Secretary General of Treasury at the Ministry of Finance. Prior to his appointment in February 2023, he was the Deputy Secretary General (Policy) and National Budget Director at the Ministry of Finance. He previously the Deputy Director General (Human Capital) at the Economy Planning Unit and Chief Executive Officer of Talent Corporation Malaysia Berhad. Datuk Johan graduated with a degree in economics from the University of Cambridge and is a qualified chartered accountant from the Institute of Chartered Accountants in England and Wales. He spent nine years in the private sector in corporate finance and accounting before joining the government in 2004.



**Puan Rosnita
Ahmad**

Chief Tax Policy
Officer in the Tax
Policy Sector,
Lembaga Hasil
Dalam Negeri
Malaysia (HASiL)

Rosnita is currently the Chief Tax Policy Officer in the Tax Policy Sector. She has extensive experience in tax policy formulation and operational matters, having served with HASiL for almost 26 years since 1999. She holds a Bachelor's Degree in Accounting from the International Islamic University Malaysia (IIUM). Throughout her career in HASiL, she has held several key positions, including Division Director of the Tax Policy Department, Director of the Special Industry Branch, Director of the Large Taxpayers Branch and Director of the Tax Compliance Department.

She has been appointed as a delegate for the 20th Meeting of the Working Group on the ASEAN Forum on Taxation in 2025. She has served as a committee member for the approval of tax incentives at the National Committee for Investment (NCI), Malaysian Investment Development Authority (MIDA), Iskandar Malaysia under the Iskandar Regional Development Authority (IRDA) and in the East Coast Economic Region (ECER) under the East Coast Economic Region Development Council (ECERDC). She is also the member of HASiL's Finance Bill Drafting Working Committee for Budget 2026.



**Mr. Vijey R.
Mohana Krishnan**

Head of Tax and
Revenue,
Raja, Darryl & Loh
Sdn. Bhd.

Vijey has over 25 years of experience in tax matters. He joined Raja, Darryl & Loh in 1999 and heads the revenue law practice there. His team is active in all areas of tax law, including income tax, petroleum income tax, real property gains tax, stamp duty, goods and services tax (GST), Sales Tax and Service Tax (SST) and customs duties. 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 received recommendations in the field of tax from publications, including The Asia Pacific Legal 500, the Tax Directors Handbook and Chambers Asia Pacific. He is recognized as a "Leading Individual" in the area of tax by the Chambers Asia Pacific and as a "Leading Lawyer" in asialaw Profiles. He has also been listed as a "Litigation Star" in Benchmark Litigation and the Asia Business Law Journal lists Vijey among the top 100 lawyers practicing in Malaysia as well as in its A-list of Malaysia's top lawyers.

Vijey is an Associate of the Chartered Tax Institute of Malaysia (CTIM) and has actively participated 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 CTIM Technical Committee - Indirect Taxation and Stamp Duty.

Speaker profiles



Datuk Vernon Ong

Former Federal Court Judge; and Commissioner at the Enforcement Agency Integrity Commission (EAIC)

Datuk Vernon is a former Federal Court Judge. He is presently a Commissioner of the Enforcement Agency Integrity Commission. He is also an independent arbitrator, mediator and consultant.

In 2007, Datuk Vernon was appointed as a Judicial Commissioner of the High Court. He was appointed as a High Court Judge in 2010 and in 2014 he was elevated to the Court of Appeal. In 2019 he was appointed as a Federal Court judge, retiring from the Bench in April 2023.

Apart from his judicial duties, Datuk Vernon has taken on other leadership roles, such as Regional Council Member (Indian Ocean) of the Commonwealth Magistrates and Judges' Association (CMJA), Managing Judge for Selangor, Kelantan, Terengganu and Pahang, Chairman of Court-Annexed Mediation Committee of the Federal Court, Chairman of the Training Committee of the Judicial Academy, Member of the Judicial Academy and as Adjunct Professor of Law at the Multimedia University.



Puan Ashrina Ramzan Ali

Senior Revenue Counsel, Legal Department

Lembaga Hasil Dalam Negeri Malaysia (HASiL)

Ashrina Ramzan Ali is a Senior Revenue Counsel in the Legal Department at HASiL, bringing over 23 years of experience in tax law and litigation. Since joining HASiL in 2002, she has built a distinguished career specializing in tax disputes and tax litigation.

Throughout her tenure, Ashrina has served in various key divisions, including the Collection Branch, Legal Department, Dispute Resolution Department, Tax Appeal Division and Special Appeal Division. Her extensive experience across these departments has equipped her with a deep understanding of Malaysia's tax system and a strong foundation in resolving complex tax matters.

Speaker profiles



Amarjeet Singh

EY Asean Tax
Leader; and Partner,
Ernst & Young Tax
Consultants
Sdn. Bhd.

Amarjeet is the EY Asean Tax Leader. He has more than 20 years of professional experience in taxation, focusing on tax structuring and incentives as well as group reorganizations and initial public offerings. 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.



Farah Rosley

Malaysia Tax
Managing Partner,
Ernst & Young Tax
Consultants
Sdn. Bhd.

Farah has more than 25 years of experience handling tax consulting and advisory matters 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 works closely with government authorities and agencies on various taxation matters for local and multinational corporations. She is involved in government consultation meetings and has been invited to participate in a task force on tax policy matters.



Christopher Lim

Partner, People
Advisory Services
Tax,
Ernst & Young Tax
Consultants
Sdn. Bhd.

Christopher has over 25 years of experience in Malaysian individual tax compliance and advisory services, as well as corporate immigration compliance and advisory services. He has significant mobility consulting experience, dealing with a variety of cross-border human resource tax and immigration issues. He has worked on projects to develop and implement global mobility policies for multinational companies and is well-versed in different cross-border policy practices for employees. He has also assisted clients in structuring cost-effective remuneration packages for both expatriates and local executives, as well as cross-border expatriate tax and immigration planning.



Julian Wong

EY Asean Global
Compliance and
Reporting Leader;
and Partner,
Ernst & Young Tax
Consultants Sdn. Bhd.

Julian has over 25 years of experience in international tax services as well as compliance and reporting services where he has served clients across a broad spectrum of industries, including oil and gas, pharmaceutical, technology and financial services. Julian has also been leading various tax technology and transformation initiatives within EY. He leads the development and implementation of the EY e-Invoicing solution and compliance service. His expertise lies in managing global compliance and reporting projects, with a particular emphasis on corporate tax and compliance activities throughout the record-to-report lifecycle and their alignment with client reporting processes. Additionally, Julian is well-versed in leveraging technology and automation tools to enhance the efficiency of corporate tax and finance operations, especially for clients navigating transformations in their finance and tax functions.

Speaker profiles



Adrian Chew

Malaysia AI, Data and Technology Consulting Leader; and Partner,

Ernst & Young Consulting Sdn. Bhd.

Adrian Chew is a Partner at Ernst & Young Consulting Sdn. Bhd., leading the technology consulting practice with over 20 years of experience in providing AI and data-driven solutions across sectors, such as financial services, telecommunications and utilities. He experiences in AI strategy, cloud data platforms and business intelligence, focusing on AI-led business transformation and data innovation. As Chair of the Advisory Working Group for Malaysia's National AI Office, Adrian contributes to advancing the country's AI ecosystem. Previously, he headed the Asia-Pacific consulting services division at a leading big data analytics company and holds a degree in economics from the University of Cambridge, UK, along with certifications in various cloud and data solution technologies.



Derek Chan

Associate Partner, International Tax and Transaction Services,

Ernst & Young Tax Consultants Sdn. Bhd.

Derek is a member of CPA Australia and has been with Ernst & Young Tax Consultants Sdn. Bhd. since 1999, specializing in tax compliance, advisory, and consulting services. With 18 years of experience, he focuses on tax advisory for industries, such as energy, utilities and infrastructure. His professional experience includes advising on group structuring and tax exemption applications for Malaysia's national energy provider, tax implications for group restructuring, competitive bidding for power plant projects across multiple countries and corporate restructuring for water utility companies. Additionally, he has conducted tax due diligence for oil and gas acquisitions, advised on reinvestment allowance claims and handled tax compliance across various sectors. Derek's expertise also extends to capital allowance studies in Malaysia and other countries in Southeast Asia.



Anil Kumar Puri

Malaysia International Corporate Tax Advisory Leader; and Partner,

Ernst & Young Tax Consultants Sdn. Bhd.

Anil has more than 24 years of tax advisory and compliance experience. He has advised on the tax issues of many cross-border transactions, (both inbound and outbound) including acquisitions and divestments of shares and operations. His experience includes advising on withholding taxes, capital gains taxes, stamp duties, tax incentives, structuring of operations in a business-focused and tax efficient manner, exit strategies and the impact of the Organisation for Economic Cooperation and Development's (OECD) Base Erosion and Profit Shifting (BEPS) Action Plans and BEPS 2.0 on holding and transactional structures.

He has assisted clients in applying for stamp duty relief and appealing against stamp duty assessments and has advised on the stamp duty implications of various instruments/transactions.

Anil is a Council Member of the Chartered Tax Institute of Malaysia (CTIM) and regularly speaks at tax seminars.



Jalbir Singh Riar

Partner, Indirect Tax,

Ernst & Young Tax Consultants Sdn. Bhd.

Jalbir has 18 years' experience in providing advisory and compliance services on indirect tax matters, covering SST, GST, excise duty, customs importation and exportation, free zones, licensed manufacturing warehouses, import duty exemption, refund and drawback, customs procedures and facilities, various free trade agreements and cross-border indirect tax planning for a wide variety of industries. He has also conducted indirect tax training for clients with the MOF and Royal Malaysian Customs Department (RMCD) on GST and SST related matters.

Speaker profiles



Sharon Yong

Malaysia
Sustainability Tax
Leader; and Partner,
Ernst & Young Tax
Consultants Sdn. Bhd.

Sharon has more than 20 years of experience in tax advisory involving Malaysian corporate income tax, withholding tax, stamp duty and real property gains tax matters as well as international tax matters.

Sharon also has wide experience in merger and acquisition transactions, has experience/knowledge in tax structuring, conducting tax due diligence reviews and reviewing transaction documents across several sectors including financial services, oil and gas and power infrastructure.

Sharon is the Malaysia Sustainability Tax Leader, engaging in discussions with clients on tax considerations in the context of the environmental, social and governance (ESG) agenda and regularly participates as a speaker on ESG tax discussions in seminars and conferences as well as publishing various articles on the same topic.



Elias Mohammad

Partner, Global
Compliance &
Reporting,
Ernst & Young Tax
Consultants Sdn. Bhd.

Elias has over 15 years of experience in tax advisory and compliance, focusing on Malaysian corporate income tax, withholding tax, real property gains tax, stamp duty and cross-border tax matters.

He has extensive experience in tax planning, group restructuring, and advising on inbound and outbound investments, including Permanent Establishment determinations and withholding tax implications for cross-border transactions.

Elias has worked with multinationals, government-linked companies, listed groups and institutional investors across industries such as banking, financial services, real estate and telecommunications. He has also led Goods and Services Tax (GST) implementation projects for major corporations and regularly liaises with regulatory authorities on tax audits, appeals and revisions of prior years' tax returns.



Ang Rhu Vern

Senior Manager,
International Tax and
Transaction Services,
Ernst & Young Tax
Consultants Sdn. Bhd.

Rhu Vern is a Senior Manager at Ernst & Young Tax Consultants Sdn. Bhd. with over 10 years of experience in taxation. He began his career at a prominent international law firm, focusing on corporate tax and tax litigation, and is qualified to practice law in Malaysia, the UK, and Australia. Rhu Vern provides tax advisory and planning services, covering areas such as corporate income tax, real property gains tax, stamp duty, withholding tax, and the Labuan tax regime. He has extensive knowledge in the tax implications of corporate restructuring, including mergers, acquisitions, spin-offs, and internal reorganizations, and has advised clients on the impact of BEPS 2.0 on their operations.



Linda Ooi

Director, International
Tax and Transaction
Services
Ernst & Young Tax
Consultants Sdn. Bhd.

Linda Ooi is a Director in the International Tax and Transaction Services team in Malaysia, bringing over 15 years of experience in tax services as a Certified Practising Accountant (CPA) with CPA Australia. She focuses on tax compliance, planning, provisioning, and advisory services, including business tax incentives. Previously, she led initiatives at the Asia Pacific Tax Centre's Operating Management Effectiveness team, focusing on improving operational effectiveness through strategic tax planning and site selection across the Asia-Pacific region. Linda has a strong track record in identifying eligible activities for tax incentives, engaging with regulatory authorities, and collaborating with government agencies in Southeast Asia. Additionally, she is a sought-after speaker at tax seminars and industry conferences, sharing her insights on regional tax developments and investment trends.

Registration details

Registration fee (per person)	Fee* (RM)
Normal rate	1,300.00
Group registration A group of three individuals and above registering under the same company or group of companies.	1,170.00
EY Tax Academy (EYTA) subscribers Please visit https://www.ey.com/en_my/ey-tax-academy for details.	780.00

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Closing date: 17 October 2025

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*The registration fee is inclusive of an 8% Service Tax.



Once registered, the selected participant category and payment method are final.



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Conference materials are accessible via the EYTA app.



Replacements are allowed before the closing date.



Register at the counter for attendance by 9:15 a.m. on the conference day.

Terms and conditions

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- Registrations can only be made **online**. To register, please complete the online registration form and make payment promptly.
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- Replacements are allowed. However, the details of the person(s) replacing the registered participants must be submitted by the registration closing date.
- A confirmation email will be issued within three working days upon receipt of the online registration form.

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 - a) Must register at the counter by 9:15 a.m. on the day of the conference.
 - b) The e-certificate of attendance will only be released to the registered participant with full attendance and full payment after the completion of the conference.

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- For grant application, please refer to the [HRD Corp employer guidelines](#).
- Please **email your grant approval code** to seminar@my.ey.com by **17 October 2025** to confirm your participation.
- MyCoID: **179793K**
- Training provider name: **Ernst & Young Tax Consultants Sdn. Bhd.**
- Course title: **2026 Budget and Tax Conference**
- Scheme name: **HRD Corp Claimable Course**
- Type of training: **Public**
- Total training hours: **7.0 (One day)**
- Trainers (only need to insert one name from the list): **Farah Rosley**
- Level of certification: **Certificate of attendance**

Trainer profile for HRD Corp



Farah Rosley
Malaysia Tax Managing Partner,
Ernst & Young Tax Consultants Sdn. Bhd.

Education

Bachelor of Science (Hons) in Accounting and Finance, University of Hull, United Kingdom

Memberships and affiliations

- Fellow, Association of Chartered Certified Accountants (ACCA)
- Past president, Chartered Tax Institute of Malaysia (CTIM) - 2019 to 2022
- Chartered accountant, Malaysian Institute of Accountants (MIA)
- Licensed tax agent with the Ministry of Finance, Malaysia

Professional background

- Farah has more than 25 years of experience in managing corporate tax engagements and working with large multinational, public companies across a variety of sectors including services, telecommunications, property development, construction and manufacturing. She has also advised on special government initiatives and studies on tax matters as well as provided insights into government policies for specific sectors.
- During her tenure as President of CTIM, Farah played an active and facilitative role in working with key government stakeholders and the private sector on leading-edge tax decisions and improvements for the nation.
- Farah is a firm believer in supporting the next generation of tax professionals and initiated the EY Young Tax Professional of the Year program in Malaysia in 2013 to create awareness of the tax profession and encourage the younger generation to consider a career in tax.
- A regular speaker at national and international tax conferences and seminars, Farah has also authored numerous articles and commentaries for various publications.