

2026 BUDGET SEMINAR

Event Code	Date	Venue
25BS/002	28 October 2025 (Tuesday)	Weil Hotel, Ipoh
25BS/003	29 October 2025 (Wednesday)	Swiss Garden Hotel, Melaka
25BS/004	3 November 2025 (Monday)	Sheraton Hotel, Kuching
25BS/005	4 November 2025 (Tuesday)	St Giles Wembley, Penang
25BS/006	11 November 2025 (Tuesday)	The Saujana Hotel, Kuala Lumpur
25BS/007	12 November 2025 (Wednesday)	Le Meridien Hotel, Kota Kinabalu
25BS/008	13 November 2025 (Thursday)	Grand Paragon Hotel, Johor Bahru
25BS/009	26 November 2025 (Wednesday)	Sime Darby Convention Centre, Kuala Lumpur

The 2026 Malaysian Budget Proposals will be tabled in Parliament on Friday, 10 October 2025. Join us at this year's CTIM Budget Seminar which will provide participants with a practical understanding of the key tax changes presented in 2026 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 2026 Budget Proposals.
- ▶ Get to know the key issues arising from the major Budget changes in 2026 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

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



Who Should Attend :



CEO/CFO/
Directors



Financial
Planner



Tax Agent/
Advisor



Corporate
Accountants



Business
Consultants



IT and Accountants
Managers

28 October 2025 [Tuesday] @ Weil Hotel, Ipoh

Event Code : 25BS/002

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Mr. Lam Weng Keat , CTIM Perak Branch Chairman Speaker Ms. Siti Hafisah Badri , HASIL
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Koo Kian Ming , CTIM Council Member Panel Members Mr. Subramanian Sundaram , HASIL Ms. Agnes Wong , CTIM Council Member
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty – Moving Towards Self-Assessment	Moderator Ms. Connie Wan , K.L. Chen Consultants Sdn Bhd Panel Members Mr. Koo Kian Ming , CTIM Council Member Mr. Desmond Liew , Rahmat Lim & Partners
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Ms. Connie Wan , K.L. Chen Consultants Sdn Bhd Speaker Mr. Desmond Liew , Rahmat Lim & Partners
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

29 October 2025 [Wednesday] @ Swiss Garden Hotel, Melaka

Event Code : 25BS/003

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Mr. Choo Ah Kow , CTIM Melaka Branch Chairman Speaker Ms. Sahrimah Md Zin , HASIL
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals: Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Harvindar Singh , CTIM Council Member Panel Members Ms. Sahrimah Md Zin , HASIL Mr. Mohd Fariz Mohd Faruk , Deloitte Tax Services Sdn Bhd
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty – Moving Towards Self-Assessment	Moderator Mr. Mohd Fariz Mohd Faruk , Deloitte Tax Services Sdn Bhd Panel Members Mr. Harvindar Singh , CTIM Council Member Ms. Kellie Allison Yap , Zaid Ibrahim & Co
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Mr. Choo Ah Kow , CTIM Melaka Branch Chairman Speaker Ms. Kellie Allison Yap , Zaid Ibrahim & Co
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

3 November 2025 [Monday] @ Sheraton Hotel, Kuching

Event Code : 25BS/004

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Mr. Kenny Chong , <i>CTIM Sarawak Branch Chairman</i> Speaker Mr. Abang Ehsan Abang Abu Bakar , <i>HASiL</i>
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Steve Chia , <i>CTIM Council Member</i> Panel Members Mr. Abang Ehsan Abang Abu Bakar , <i>HASiL</i> Ms. Regina Lau , <i>KPMG Malaysia</i>
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion: Stamp Duty - Moving Towards Self-Assessment	Moderator Ms. Linda Kuang , <i>Ernst & Young Tax Consultants Sdn Bhd</i> Panel Members Mr. Steve Chia , <i>CTIM Council Member</i> Mr. Chris Toh , <i>Lee Hishammuddin Allen & Gledhill</i>
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 : Tax Cases Update	Moderator Ms. Linda Kuang , <i>Ernst & Young Tax Consultants Sdn Bhd</i> Speaker Mr. Chris Toh , <i>Lee Hishammuddin Allen & Gledhill</i>
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

4 November 2025 [Tuesday] @ St Giles Wembley, Penang

Event Code : 25BS/005

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Ms. Kellee Khoo , <i>CTIM Northern Branch Chairman</i> Speaker Mr. Saharin Alias , <i>HASiL</i>
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Tan Hooi Beng , <i>CTIM Council Member</i> Panel Members Mr. Saharin Alias , <i>HASiL</i> Ms. Kang Gaik Hong , <i>PricewaterhouseCoopers Taxation Services Sdn. Bhd.</i>
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty - Moving Towards Self-Assessment	Moderator Mr. Alan Chung , <i>CTIM Deputy President</i> Panel Members Mr. Tan Hooi Beng , <i>CTIM Council Member</i> Ms. Nur Hanina Mohd Azham , <i>Rosli Dahlan Saravana Partnership</i>
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Mr. Alan Chung , <i>CTIM Deputy President</i> Speaker Ms. Amira Azhar , <i>Rosli Dahlan Saravana Partnership</i>
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

11 November 2025 [Tuesday] @ The Saujana Hotel, Kuala Lumpur

Event Code : 25BS/006

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Ms. Kalsumawati Mohd Aris , Shell Malaysia Limited Speaker Ms. Hamisah Ismail , HASiL
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Kelvin Lim , CTIM Council Member Panel Members Ms. Hamisah Ismail , HASiL Ms. Kalsumawati Mohd Aris , Shell Malaysia Limited
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty - Moving Towards Self-Assessment	Moderator Mr. David Lai , BDO Malaysia Panel Members Mr. Kelvin Lim , CTIM Council Member Mr. Jason Tan , Lee Hishammuddin Allen & Gledhill
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Mr. Harvindar Singh , CTIM Council Member Speaker Ms. Ivy Ling , Lee Hishammuddin Allen & Gledhill
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

12 November 2025 [Wednesday] @ Le Meridien Hotel, Kota Kinabalu

Event Code : 25BS/007

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Mr. Chu Vun Henn , CTIM Sabah Branch Chairman Speaker Dr. Muhammad Najib Samad , HASiL
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Tan Hooi Beng , CTIM Council Member Panel Members Dr. Muhammad Najib Samad , HASiL Ms. Dora Wong , Dora Wong & Associates PLT
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty - Moving Towards Self-Assessment	Moderator Ms. Caroline Chong , KPMG Malaysia Panel Members Mr. Tan Hooi Beng , CTIM Council Member Mr. William Wong , Raja, Darryl & Loh
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Ms. Caroline Chong , KPMG Malaysia Speaker Mr. William Wong , Raja, Darryl & Loh
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

13 November 2025 [Thursday] @ Grand Paragon Hotel, Johor Bahru

Event Code : 25BS/008

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Ms. Angela Lim , <i>CTIM Southern Branch Chairman</i> Speaker Ms. Shifaak Md Amin , <i>HASiL</i>
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals: Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Chong Mun Yew , <i>CTIM Council Member</i> Panel Members Ms. Shifaak Md Amin , <i>HASiL</i> Mr. Jesudason Arulsamy , <i>Dason & Dason</i>
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion : Stamp Duty - Moving Towards Self-Assessment	Moderator Ms. Ng Fie Lih , <i>KPMG Malaysia</i> Panel Members Mr. Chong Mun Yew , <i>CTIM Council Member</i> Mr. Wong Wen Tak , <i>Grant Thornton Malaysia</i>
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Mr. Jesudason Arulsamy , <i>Dason & Dason</i> Speaker Ms. Foong Pui Chi , <i>Shearn Delamore & Co</i>
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

26 November 2025 [Wednesday] @ Sime Darby Convention Centre, Kuala Lumpur

Event Code : 25BS/009

Time	Session	Presenters
9:00 am	Session 1 2026 Budget Proposals : Key Issues & Highlights	Moderator Mr. Chow Chee Yen , <i>Grant Thornton Malaysia</i> Speaker Mr. Bacho Abdul Karim , <i>HASiL</i>
10:00 am	Morning Refreshments	
10:30 am	Session 1 (Cont) 2026 Budget Proposals : Key Issues & Highlights	
11:30 am	Session 2 Roundtable Discussion on 2026 Budget Proposals	Moderator Mr. Anil Kumar Puri , <i>CTIM Council Member</i> Panel Members Mr. Bacho Abdul Karim , <i>HASiL</i> Mr. Chow Chee Yen , <i>Grant Thornton Malaysia</i>
12:30 pm	Question & Answer Session	
12:45 pm	Networking Lunch	
2:00 pm	Session 3 Forum Discussion: Stamp Duty - Moving Towards Self-Assessment	Moderator Ms. Chang Mei Seen , <i>CTIM Council Member</i> Panel Members Mr. Anil Kumar Puri , <i>CTIM Council Member</i> Mr. Vijey M. Krishnan , <i>Raja, Darryl & Loh</i>
3:00 pm	Question & Answer Session	
3:15 pm	Afternoon Refreshments	
3:30 pm	Session 4 Tax Cases Update	Moderator Ms. Chang Mei Seen , <i>CTIM Council Member</i> Speaker Mr. William Wong , <i>Raja, Darryl & Loh</i>
4:45 pm	Question & Answer Session	
5:00 pm	End of Seminar	

Alan Chung is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 20 years of experience in tax compliance, tax advisory and goods and services tax (GST) and played a role in the implementation of the self-assessment system in Malaysia as a secondee to the Inland Revenue Board of Malaysia. He is currently the 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).

Agnes Wong is a Chartered Accountant and a Licensed Tax Consultant and holds membership with the Chartered Tax Institute of Malaysia (CTIM), Malaysian Institute of Accountants (MIA) and Malaysian Institute of Chartered Secretaries and Administrators (MAICSA). She has prior experience with a leading Public Accounting Firm before joining the Syarikat Ong Group of Companies. Currently, Ms. Agnes Wong is the Managing Partner of Syarikat Ong Group of Companies and personally specializes in corporate registration and structure and corporate tax advisory. By regular corporate services matters, Ms. Agnes Wong has expertise in handling over 200 fundraising-base companies (Unlisted Public Companies), as well as companies with complex dynamics involving more than 50 shareholders. In addition, she manages the tax affairs of over 800 Corporate and Individual Taxpayers, specialising in Real Estate Property Gains Tax for both Real Estate Companies (RPCs) and individual taxpayers. Her proficiency extends to company restructuring, encompassing downsizing initiatives, as well as facilitating merger and acquisition processes. Currently, Ms. Agnes Wong is also a council member of CTIM and dedicates her time to the tax audit and investigation working committee, as well as the compliances and operation working groups of CTIM.

Amira 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 UiTM Law Industry Reviewer for the tax law subject offered under the UiTM Bachelor of Laws program.

Angela Lim is a partner of ALN and has over 16 years of professional experience in taxation. She is currently the Chairman for the Chartered Tax Institute of Malaysia, Southern branch. 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 tax, indirect tax and transfer pricing affairs for APAC. Angela is actively involved in various tax engagements concerning corporate and individual tax planning strategies/schemes, handling tax audits by the Malaysia and Singapore Inland Revenue and Royal Malaysian Customs, transfer pricing, inbound investments and cross border transactions.

Anil Kumar Puri has over 24 years of tax experience. Anil is a Council Member of CTIM and leads the EY International Corporate Tax Advisory and Tax Technical teams in Malaysia. He has advised on many cross-border projects/transactions (both inbound and outbound), with a focus on tax and regulatory issues faced by companies investing and setting up operations in Malaysia and abroad. These issues include the impact of the OECD's Base Erosion and Profit Shifting (BEPS) action plans and the BEPS 2.0 project on holding and transactional structures, withholding taxes, tax incentives, capital gains tax, transaction taxes, and restructuring exercises.

Caroline Chong is a Director in the Tax division at KPMG Malaysia, based in the Kota Kinabalu office. With over 20 years of professional experience, she began her career in audit before transitioning to tax. Her expertise encompasses tax audits, tax advisory, tax investigations, due diligence reviews, and applications for tax incentives. Caroline serves a diverse clientele, including government-linked companies, large corporations, and small to medium-sized enterprises across various industries such as trading, plantation, investment holding, services, construction, property development, and tourism.

Chang Mei Seen advises multinational companies on transfer pricing issues, including preparation of transfer pricing documentation in compliance with the Malaysian transfer pricing guidelines, transfer pricing advisory and planning for risk mitigation as well as involvement in defending clients during transfer pricing audits by the Inland Revenue Board. In addition, she has also been involved in restructuring exercises in various industries. Her previous experience as an auditor has allowed her to better understand the client's business conditions and devise appropriate transfer pricing solutions. Her past experience also includes corporate tax compliance engagements where she manages a portfolio of clients from a diversified range of industries. Chang Mei Seen is currently a Council Member of 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, employee share option schemes, 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.

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

Chris Toh is a key member of both the firm's Tax, Customs & Trade Practice Group and Succession, Trusts, Estate Planning & Private Wealth Practice Group. His practice spans tax, customs, private wealth, and trusts, with clients ranging from multinational corporations and listed entities to high-net-worth individuals and charitable institutions. He holds a First-Class law degree from the University of Leeds, and an LL.M in International Commercial Law from University College London and was awarded the St Philips Chambers Prize for Commercial Dispute Resolution during the Bar Professional Training Course. Chris is particularly well experienced in judicial review and public law litigation, having represented clients in challenging decisions by the Director General of Inland Revenue, the Royal Malaysian Customs Department, and the Ministry of Finance across a wide spectrum of tax disputes. He also acts in tax appeals, civil recovery proceedings initiated by the Government of Malaysia, and insolvency-related applications by the tax authorities under the Companies Act. Chris speaks regularly on tax issues for various professional and trade organisations, including the Chartered Tax Institute of Malaysia (CTIM), the Malaysian Institute of Accountants, and the Federation of Malaysian Manufacturers. He is an Associate Member of CTIM and an examiner in Revenue Law for CTIM's Professional Examinations. He has been published in the Tax Disputes and Litigation Review, The Private Wealth & Private Client Review, and the Current Law Journal. He is also a contributor to the Malaysia Civil Procedure 2021 & 2024 (White Book) on Order 53 (Judicial Review). Leveraging his tax experience, Chris maintains a growing private wealth practice. His work focuses on trust structuring and administration, high-value real estate transactions, succession planning, cross-border structuring, and advising non-profit organisations and private clients on tax and legal strategy, including the structuring of family office arrangements. Chris was acknowledged as a Recommended Lawyer for Tax in The Legal 500 Asia Pacific 2025 rankings. Chambers Asia-Pacific 2025 has also recently ranked Chris as an "Up and Coming" for Tax, "demonstrated an exceptional level of dedication and attentiveness". Benchmark Litigation Asia Pacific 2025 recently named Chris a "Future Star" for Tax, with clients describing him as "technically sound", "extremely efficient", and someone who "formulated a sound strategy to address the tax dispute with the Inland Revenue Board of Malaysia." Asialaw 2024 ranked Chris as a "Rising Star" for Tax, citing his ability to "go above and beyond to ensure that every aspect of our case is thoroughly examined and optimised".

Chu Vun 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 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.

Desmond Liew practices tax law, advising and representing both corporate and high-net-worth 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 (SCIT), 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. Desmond graduated with First Class Honours in both his Bachelor of Laws and Bachelor of Taxation degrees. He is an HRDF-certified speaker and regularly participates in tax seminars, talks, and conferences in Malaysia. He has also been invited to be a guest speaker at seminars in China, focusing on Malaysian taxation and foreign direct investment considerations. In International Tax Review: World Tax, Desmond is ranked as Highly Regarded in Tax Controversy. He is also ranked in Chambers Asia-Pacific, where a client comments that "the depth of Desmond's expertise, rooted in both tax consultancy and legal practice, brings a valuable and rare perspective to the team". His "commendable attention to detail" and "amazing speed of follow-up on matters" have also been highlighted. In the Asia law Guide, Desmond has been endorsed as a "fantastic lawyer with in-depth knowledge of his scope – calm, collected, and sharp". Prior to joining Rahmat Lim & Partners, he was a Partner at another Malaysian law firm, and before that, a tax consultant at one of the Big Four audit firms. He is also an associate member of the Chartered Tax Institute of Malaysia.

Dora Wong has over 20 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.

Dr. Muhammad Najib Samad started his career with IRBM as an Assistant Director in 2002. He was placed in IRBM Bintulu Branch from 2003 until 2005. He then transferred to IRBM Sandakan Branch from 2005 till 2007. He became Tax investigation officer in Kuala Lumpur Investigation Branch from 2008 till 2013, then attached to Special Task Department from 2013 until 2015 before continued his study in PhD under the IRBM scholarship program. Upon returned from PhD study, he was attached to the Tax Research Department since December 2018. He was appointed as the head of the Technical & Draft Division in Tax Research Department. Beginning November 2020, he was assigned as Special Officer to Deputy CEO. From 1st February 2022 until 31st December 2022, he was transferred to Kota Kinabalu Branch AS Unit Director in SG & Employment Unit. Now, he is the State Operation Director for Labuan International Section.

Foong Pui Chi is a Partner at Shearn Delamore & Co, specialising in all aspects of Malaysian tax and revenue law. Her expertise includes advisory, structuring, planning, transfer pricing, dispute resolution (including advising taxpayers on the settlement of tax matters or dealings with governmental authorities), litigation (such as tax appeals, declaratory proceedings, judicial review applications, civil suits, etc.), as well as tax audit and investigation work. Pui Chi has acted as Counsel for taxpayers in numerous tax appeals before the Special Commissioners of Income Tax, judicial review applications, and other tax-related proceedings before the Superior Courts of Malaysia.

Hamisah Ismail currently serves as State Director of HASiL Selangor, Inland Revenue Board of Malaysia, overseeing a broad scope of tax operations including Income Tax Auditing, Stamp Duty and Real Property Gain Tax (RPGT), ensuring fair and effective tax administration. With over 30 years of experience, she brings deep expertise in transfer pricing, compliance and tax audit. She has been instrumental in strengthening Malaysia's tax governance framework while fostering trust and voluntary compliance among taxpayers. Under her leadership, HASiL Selangor has strengthen compliance initiatives, expanded taxpayer engagement, and embrace digital innovation to improve service delivery.

Harvindar 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). Harvindar was attached to the tax divisions of PWC and E&Y 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. Harvindar has more than 31 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. 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. Harvindar is a Council Member of CTIM. Harvindar's articles on taxation appear regularly in NST, The Star and other media publications. He is featured regularly on RTM, Astro Awani, and Bernama as well as Mix FM and BFM on taxation matters.

Ivy Ling is a Partner in Lee Hishammuddin Allen & Gledhill's Tax, Customs & Trade Practice Group. She provides strategic advice across the full spectrum of tax matters and represents clients in tax litigation, with expertise in income tax, SST, GST, and customs duty. Her clients range from multinationals and GLCs to SMEs, and she frequently handles complex indirect tax disputes as well as exemptions, valuations, voluntary disclosures, and restructuring. Drawing on her prior experience as an indirect tax advisor at a Big Four firm and extensive involvement in Customs audits and investigations, Ivy delivers clear, business-driven solutions to complex tax issues. A frequent speaker at professional forums organised by the Chartered Tax Institute of Malaysia (CTIM) and the Federation of Malaysian Manufacturers (FMM), she also contributes regularly to leading tax publications. She has been recognised as a "Next Generation Partner" (The Legal 500 Asia-Pacific 2024 & 2025), a "Rising Star" (asialaw 2024), and a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (ITR World Tax 2025).

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 Arulsamy 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.

Kalsumawati Mohd Aris leads the tax function of Shell Malaysia with 25 years of experience in direct (both Petroleum Income Tax and Corporate Income Tax), indirect and employment taxes, with expertise ranging from tax policy, advisory, compliance, corporate structuring, mergers and acquisitions, tax audits and investigations, transfer pricing audits and cross border exposures management. She ensures that the Shell Malaysia Group of Companies comply with the letter and the spirit of the tax laws. She also holds the role as the Convenor of the Fiscal and Economics sub-committee of the Petroleum Production Sharing Contractors Committee (PPSC), a committee of the Malaysian International Chamber of Commerce & Industry (MICCI). She works closely with government authorities, actively advocates for new improved tax policies and has been invited to participate in and provide input to various task forces on tax policy matters. Prior to joining Shell, she was a Tax Manager in the tax practice of Ernst and Young specialising in the Financial Services sector. She holds a Bachelor of Accounting from University of Malaya.

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 17 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. She 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), member of Malaysian Institute of Certified Public Accountants (MICPA) and a licensed tax agent (Income Tax) under the Ministry of Finance (MOF).

Kellee Khoo has over 25 years of tax experience specializing in corporate tax, consultancy and appeals in various industries. She started her career by spending 12 years working in 3 of the Big 5 firms namely Arthur Andersen, Ernst & Young and PricewaterhouseCoopers. She left PwC in 2012 to start up her own firm, T & K Tax Savvy Sdn Bhd. Since then, she has also provided individual and LLP tax services, RPTG, CGT, 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.

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 Hishamuddin 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.

Kelvin Lim is a Tax Partner and the Tax Technical Leader at PwC Malaysia. In this leadership role, he is responsible for driving the firm's technical excellence and enabling the delivery of high-quality solutions for complex tax matters. Kelvin also serves as a Council Member of the Chartered Tax Institute of Malaysia (CTIM). He has contributed to deliberations and working papers on tax technical and policy matters, including post-budget issues, foreign-sourced income, capital gains tax and stamp duty. He has also spoken at budget seminars and contributed content to the Tax Guardian publication and Budget Commentary and Tax Information Booklet.

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 Executive Director of TaxPro Consulting Services Sdn Bhd. He 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. He has assisted clients in manufacturing licence and tax incentive applications including application for an approved service project in Perak, preparation of reinvestment allowance project paper, reinvestment allowance claims and application for tourism projects. He is a licensed tax agent under Section 153 of the Income Tax Act 1967 and a member of the Chartered Tax Institute of Malaysia (CTIM), Malaysian Institute of Accountants (MIA) and Malaysian Institute of Certified Public Accountants (MICPA).

Linda Kuang is a licensed Tax Agent under Section 153 of the Income Tax Act 1967, holds a Bachelor of Accountancy from the University of South Australia, is a Fellow of CPA Australia, and a member of the Chartered Tax Institute of Malaysia (CTIM), with over 20 years of professional experience in Malaysian taxation—including leading tax compliance and consulting engagements for local and multinational clients across diverse industries, overseeing GST implementation and SST transition projects in Sarawak, supporting clients in transfer pricing, tax audits, and investigations, and regularly speaking at EY Budget seminars, client trainings, and public conferences.

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).

Ng Fie Lih is a Partner of Corporate Tax at KPMG Malaysia, based in Johor Bahru. She has extensive experience in advising both local and international clients on tax compliance matters. Her portfolio of clients covers a broad range of industries including manufacturing for industrial and consumer markets, electronics, building, construction and real estate. She works closely with multi-national corporations and local public listed companies. She also has considerable experience in corporate income tax, stamp duty, withholding tax, real property gains tax, tax audits, and tax due diligence.

Nur Hanina Mohd Azham is a senior associate with Rosli Dahlan Saravana Partnership's Tax, Sales & Service Tax and Customs practice. Hanina's practice includes tax litigation and tax advisory, with a focus on stamp duty and income tax disputes. Hanina has represented large corporations and conglomerates in the country, as well as international and multinational companies from various industries. She has appeared before the Special Commissioners of Income Tax, the High Court, the Court of Appeal and the Federal Court.

Regina Lau is a Corporate Tax Partner at KPMG and 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 and tax incentives.

Sahrimah Md Zin holds a Bachelor's Degree in Business Administration (Finance) from Universiti Kebangsaan Malaysia. She began her career at the Inland Revenue Board of Malaysia (IRB) in 2002 as an Assistant Director at the Sungai Petani, Kedah Branch, serving until 2008. From 2008 to 2019, she held the position of Investigation Officer at the Investigation Branch in Melaka, where she gained extensive experience in tax investigation and compliance. Her dedication and leadership led to her promotion as Chief Assistant Director at the Investigation Department, HQ Cyberjaya from 2019 to 2023. She subsequently served as the Director of Section Intelligence and Profiling from 2023 to 2024, and in 2024, she was appointed as the State Operations Director (Collection Section). Currently, since 2025, she serves as the State Operations Director (Audit Section), continuing to contribute her expertise and leadership in advancing the nation's tax administration and operational efficiency.

Siti Hafisah Badri graduated with a Bachelor's in Law from the International Islamic University Malaysia. She started her career with the Inland Revenue Board of Malaysia (IRBM) in 1994 as an Executive Officer and currently holds the position of State Operations Director in the Tax Audit Section, IRBM Perak.

Steve Chia is a Council Member of CTIM and a Fellow of the Chartered Association of Certified Accountants (UK). He has over 22 years of experience within the tax practice and has undertaken high-value tax and business consulting projects for local conglomerates as well as multinational clients in various industries including property, infrastructure, logistics, manufacturing, trading, construction, as well as education. He has conducted client workshops and seminars on taxation matters as well as currently, a tax examiner for a leading UK professional body. Steve is a Tax Partner of PricewaterhouseCoopers Taxation Services Sdn. Bhd.

Subramanian Sundaram holds a Master administration (MBA) from Universiti Tun Abdul Razak and a Bachelor of Arts (Hons) from University of Malaya. He joined the Inland Revenue Board of Malaysia (IRBM) in 1998 and has since served in various of tax administration, including audit, investigation, Real Property Gains Tax (RPGT), and collections. He is currently serving as the State Operation Director, Collection Section, IRBM Perak

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. 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. Tan 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. Tan Hooi Beng has been listed in the current edition of "The World's Leading Tax Advisers" (Euromoney).

Vijey M. Krishnan has more than 25 years of experience in tax matters. He joined Raja, Darryl & Loh in 1999 and heads the revenue law practice group there. The team is active in all areas of tax law including income tax, petroleum income tax, real property gains tax, stamp duty, GST, sales & service tax, customs duties and stamp 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 been recommended in the area of Tax in publications such as The Asia Pacific Legal 500, the Tax Directors Handbook and Chambers Asia Pacific. He is listed as a Leading Individual in the area of Tax in Chambers Asia Pacific and as a Leading Lawyer in Asialaw Profiles. He has also been listed as a Litigation Star in Benchmark Litigation and the Asia Business Law Journal lists Vijey as one of the top 100 lawyers practising in Malaysia and in it's A-List of Malaysia's top lawyers. Vijey is an Associate of the Chartered Tax Institute of Malaysia and has been involved in various committees including the GST and Tax Sub-Committee of the Malaysian Bar, the Tax Committee of the American Malaysia Chamber of Commerce and the Chartered Tax Institute of Malaysia Technical Committee – Indirect Taxation and Stamp Duty.

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).

Wong Wen Tak currently the CEO of Grant Thornton Malaysia's Johor office. Backed by his international exposure coupled with his technical ability, he is trusted by clients to offer holistic solutions to help our clients develop and grow. He started his career with PwC London, in audit and assurance and subsequently, he worked as a Senior Internal Auditor for G4S PLC, primarily responsible for the Asia, Africa and Middle East region, reporting directly to the Head of Internal Audit in London. In 2009, he joined his family practice – M.S. Wong & Co, which he managed and oversaw a period of significant growth and capability building until the firm merged with Grant Thornton Johor operations in 2018. His expertise spans several specialized industries, including manufacturing, construction, property development, agriculture, and software businesses. He has also undertaken due diligence reviews for mergers and acquisition exercises and acted as reporting accountant for initial public offerings and reverse takeover exercises. In his personal capacity, he is serving as an independent, non-executive director and Head of the Audit Committee in Gromutual Berhad, a company listed on the Main Board of Bursa Malaysia. He is also the current Chair of the Johor Regional Committee of the Malaysian Institute of Accountants ("MIA"). He holds a Bachelor of Arts (Economics and Management) from Oxford University, Fellow Member of ICAEW and is an Approved Company Auditor.

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