

## DEDUCTIBLE EXPENSE UNDER SECTION 33(1)

### - TO DEDUCT OR NOT TO DEDUCT?

Date : 19 September 2019 (Thursday)  
Venue : Sheraton Imperial Hotel Kuala Lumpur

Time : 9:00am – 5:00pm  
Event Code: SE/026

Time	Programme	Time	Programme
8:30 am	Registration	12:30 pm	Networking Lunch
9:00 am	<b>Session 1</b> <ol style="list-style-type: none"> <li>S. 33(1) and the deductibility principle               <ol style="list-style-type: none"> <li>Dictionary meaning or <i>stare decisis</i>?</li> <li>Landmark cases and principles</li> <li>Recent amendments to Law</li> </ol> </li> <li>Practitioner's perspective of recent trends               <ol style="list-style-type: none"> <li>Self-assessment challenges</li> <li>Field audits</li> <li>WHT and disallowance</li> <li>Lack of documentation</li> </ol> </li> <li>Practitioner's perspective on recent cases               <ol style="list-style-type: none"> <li>Conflicting judgments?</li> <li>Power to restrict expenses</li> </ol> </li> <li>Overcoming uncertainty</li> <li>Best practices</li> <li>Penalties and grey areas</li> </ol> <b>Speaker: Mr K Sandra Segaran</b>	2:00 pm	<b>Session 3</b> <ol style="list-style-type: none"> <li>Public Rulings on deductibility</li> <li>Recent issues in deductibility</li> <li>Recent tax cases in deductibility</li> <li>Penalties – reasons and acceptable mitigation</li> <li>Documentation &amp; onus of evidence</li> <li>Overcoming uncertainty – ATR and Private Rulings</li> <li>Other best practices – Decision impact statement, etc.</li> </ol> <b>Speaker: Representative from Inland Revenue Board of Malaysia</b>
10:30 am	Morning Refreshments	3:30 pm	Afternoon Refreshments
11:00 am	<b>Session 2</b> <ol style="list-style-type: none"> <li>Legal status of public rulings</li> <li>Recent trends from foreign cases</li> <li>Tax advisors' liability</li> <li>Dealing with decisions without grounds</li> <li>Good faith under S.113(2)- conflicting judgements</li> <li>Mitigating penalties</li> </ol> <b>Speaker: Mr Vijey M Krishnan</b>	4:00 pm	<b>Panel Discussion &amp; Question and Answer Session</b> Panelists: <ul style="list-style-type: none"> <li>Mr K Sandra Segaran</li> <li>Mr Vijey M Krishnan</li> <li>Representative from Inland Revenue Board of Malaysia</li> </ul>
		5:00 pm	End of Seminar

### SPEAKERS' PROFILES



**K Sandra Segaran, General Manager (Group Tax), Petronas**

K. Sandra Segaran is currently a General Manager (Group Tax) in Petronas. Prior to joining Petronas, he was an Executive Director in a Big-4 accounting firm where he served 8 years, including a stint of 3 years as head of International Tax in the Malaysian practice. He started his career in Taxation in the Inland Revenue Board, where he served 22 years. Segaran's over 30 years of tax experience covers a wide range of industries and legislation relating to all matters of Malaysian Taxation. He is a former Council Member of the Chartered Tax Institute of Malaysia since 2011 and is currently a trustee of the Malaysian Tax Research Foundation.



**Vijey M Krishnan, Partner, Raja Darryl & Loh**

Vijey M Krishnan has over 20 years of experience in tax matters. He joined Raja, Darryl & Loh in 1999 and heads the revenue law practice group. His areas of work in revenue matters covers all areas of tax. Vijey regularly appears before the Special Commissioners of Income Tax, the High Court, the Court of Appeal and the Federal Court on points of tax law.

# REGISTRATION FORM

## POST-NTC 2019 SEMINAR: DEDUCTIBLE EXPENSE UNDER SECTION 33(1) – TO DEDUCT OR NOT TO DEDUCT

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax / email

**Date**  19 September 2019     **Venue** Sheraton Imperial Hotel Kuala Lumpur

### PARTICIPANT'S DETAILS

Name : .....  
 I/C Number : .....  
 Membership No. :  CTIM .....  
                                ACCA .....  
                                Member's Firm Staff .....

Company : .....  
 Designation : .....  
 Address : .....  
 .....  
 .....  
 Tel. Number : .....  
 Fax Number : .....  
 Email Address : .....  
 Dietary :  Normal      Vegetarian

### PAYMENT DETAILS

Online payment via JomPAY



**Biller Code:** 21790  
**Ref-1:** Event Code  
**Ref-2:** Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

**Cheque**

No ..... for amount of RM .....  
 (Cheque should be made payable to **CTIM-CPE**)

**Master / Visa Credit Card** for amount of RM .....

Please complete credit card details below:

Card Number

Cardholder's Name (as per credit card) ..... Expiry Date: .....

.....  
 Cardholder's Signature .....

Date: .....

.....  
 (Signature must correspond with the specimen signature on card)

### REGISTRATION FEE

CTIM / ACCA Member	RM477
Member's Firm Staff	RM583
Non-Member	RM689

The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019

- Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers' guarantee and settlement of previous outstanding dues.
- All outstanding payments must be received on or prior to the date of the event for participants to be allowed to attend. The Institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- Walk-in participant registration and attendance is subject to availability of seats and full payment.
- Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

### CONFIRMATION OF REGISTRATION

The confirmation letter will be issued 5 days before commencement of the event upon receipt of full payment via email. In the event that you do not receive the confirmation letter 5 days before the event, please contact us immediately.

### CANCELLATIONS

The Institute must receive cancellations in writing 5 working days prior to the event date. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than 5 working days prior to the event date.

### REPLACEMENTS

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us in writing for at least three days prior to the event if you intend to send a replacement.

### RECORDING

Video / Sound recording is strictly prohibited.

### CONTACT DETAILS

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                   50450 Kuala Lumpur

### Contact Persons

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### DISCLAIMER

The Organiser reserves the right to change the speaker, date and venue or to cancel the event if number of participants is less than 20. A minimum 3 days' notice will be given.