

EY Tax Academy Flagship Series

# 2024 Budget and Tax Conference (Johor Bahru)

9 November 2023

DoubleTree by Hilton Johor Bahru



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## Thursday, 9 November 2023

Time	Event
8:00 a.m.	<b>Registration and welcome drink</b>
9:00 a.m.	Welcome address by Robert Yoon, EY Asia-Pacific Fixed Asset Services Leader, EY Asean Quantitative Services Leader, Malaysia Business Tax Services Leader, Tax Technology Services Leader and Partner, Ernst & Young Tax Consultants Sdn. Bhd.
9:05 a.m.	A snapshot of the Malaysian economy in 2023 by Robert Yoon
9:15 a.m.	<b>Plenary 1</b>  Budget 2024 Highlights  <b>Panelists:</b> <ul style="list-style-type: none"><li>• Encik Syaiful Nizam Bin Abdul Majid, State Operation Director (Collection), Lembaga Hasil Dalam Negeri ("LHDN") Johor</li><li>• Puan Roszita Dim, Deputy Director of Customs, International Taxation Branch, Internal Tax Division, Royal Malaysian Customs Department ("RMCD")</li><li>• Robert Yoon, EY Asia-Pacific Fixed Asset Services Leader, EY Asean Quantitative Services Leader, Malaysia Business Tax Services Leader, Tax Technology Services Leader and Partner, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li><li>• Jalbir Singh Riar, Partner, Indirect Tax, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li></ul>
10:15 a.m.	<b>Coffee break and networking</b>
10:45 a.m.	<b>Plenary 2</b>  Budget 2024 tax proposals - Corporate income tax  <b>Speakers:</b> <ul style="list-style-type: none"><li>• Chan Vai Fong, Associate Partner, Business Tax Services, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li><li>• Chua Siong Chee, Associate Partner, Business Tax Services, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li><li>• Sharmila Keraishnasamy, Director, Global Compliance and Reporting, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li></ul>
12:30 p.m.	<b>Networking lunch</b>

# Thursday, 9 November 2023

Time	Event
1:45 p.m.	<b>Plenary 3</b>  e-Invoice: Navigating the future of tax digitalization Recent tax developments in Transfer Pricing  <b>Speakers:</b> <ul style="list-style-type: none"><li>• Dr. Rasyidah Binti Che Rosli, Director of Operations Policy Section, Tax Operations Department, Lembaga Hasil Dalam Negeri (“LHDN”)</li><li>• Adrian WJ Lim, Partner, Technology Consulting, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li><li>• Vinay Nichani, Partner, International Tax and Transaction Services, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li></ul>
3:00 p.m.	<b>Plenary 4</b>  Budget 2024 tax proposals - Individuals and indirect tax  <b>Speakers:</b> <ul style="list-style-type: none"><li>• Christopher Lim, EY Asean Immigration Leader, Malaysia People Advisory Services - Integrated Mobile Talent Leader and Partner, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li><li>• Jalbir Singh Riar, Partner, Indirect Tax, Ernst &amp; Young Tax Consultants Sdn. Bhd.</li></ul>
4:00 p.m.	<b>Coffee break and networking</b>
4:30 p.m.	<b>Plenary 5</b>  Legal insights - Recent tax cases and their implications  <b>Speakers:</b> <ul style="list-style-type: none"><li>• Ms. Irene Yong, Partner, Shearn Delamore &amp; Co.</li><li>• Mr. William Wong, Partner, Raja, Darryl &amp; Loh</li></ul>
5:30 p.m.	<b>End of conference</b>

## Speaker profiles

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Guest speaker

**Dr. Rasyidah Binti Che Rosli**

Director of Operations Policy Section,  
Tax Operations Department,  
Lembaga Hasil Dalam Negeri (“LHDN”)



Guest panelist

**Encik Syaiful Nizam Bin Abdul Majid**

State Operation Director (Collection),  
Lembaga Hasil Dalam Negeri (“LHDN”) Johor



Guest panelist

**Puan Roszita Dim**

Deputy Director of Customs,  
International Taxation Branch,  
Internal Tax Division,  
Royal Malaysian Customs Department (“RMCD”)



**Ms. Irene Yong**

Partner,  
Shearn Delamore &  
Co.

Irene practices in all aspects of tax and revenue law advisory, structuring, planning, audits, investigations, dispute resolutions (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 and windings-up), 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.



**Mr. William Wong**

Partner,  
Raja, Darryl & Loh

William’s 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 regularly acts for clients on matters such as tax audits and investigations and the review of specific items for the purposes of income tax filings. His other area of focus is in litigation - He has often appeared before the Special Commissioners of Income Tax, the High Court and the Court of Appeal. The Asia Pacific Legal 500 listed him as a “Next Generation Partner” in its 2019, 2021 and 2022 publications, and as a “Rising Star” in its 2020 publication.

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## Speaker profiles

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### Robert Yoon

EY Asia-Pacific Fixed Asset Services Leader, EY Asean Quantitative Services Leader, Malaysia Business Tax Services Leader, Tax Technology Services Leader and Partner, Ernst & Young Tax Consultants Sdn. Bhd.

Robert is a Tax Partner at Ernst & Young Tax Consultants Sdn. Bhd. and leads the Johor Tax Practice. Robert has over 27 years of professional experience in the field of taxation, with specialisation in fixed asset services for more than 22 years. Robert's tax compliance expertise covers various industries, from investment holding to manufacturing, trading, energy and services sectors. He led Asia Pacific capital allowance studies and fixed asset services for more than 1,700 buildings across several countries, including Malaysia, Singapore, Indonesia, Vietnam, and Cambodia. He also successfully rolled out tax automation for fixed assets services, which includes machine learning and Artificial Intelligence.



### Christopher Lim

Malaysia People Advisory Services - Integrated Mobile Talent Leader and Partner, Ernst & Young Tax Consultants Sdn. Bhd.

Christopher has over 20 years of experience in Malaysian individual tax compliance and advisory services, as well as corporate immigration compliance and advisory services. Christopher 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.



### Vinay Nichani

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

Vinay has more than 20 years of experience working as a transfer pricing consultant in Malaysia, India and USA. His extensive experience include leading engagement teams for the preparation of transfer pricing documentation for a wide range of transactions involving telecommunication, automotive, oil and gas, software services, and back-office support services. Additionally, Vinay is involved in assisting clients in dealing with the tax authorities on Advanced Pricing Arrangements and transfer pricing audits. He has also worked on global transfer pricing compliance and IP migration projects for large multinational companies in the USA. Vinay has worked on various research papers such as "The Need and Importance of Advance Pricing Mechanisms in India", which has been considered by the US-India Business Council (USIBC) for discussions with the Indian Government.



### Adrian WJ Lim

Partner, Technology Consulting, Ernst & Young Tax Consultants Sdn. Bhd.

Adrian Lim has 20 years of experience in the technology space, with a portfolio spanning sales, consulting, operations and large-scale transformation projects which include new digital service launches, innovation and cloud strategies. Currently, he is the Program Director supporting the deployment of the world's first 5G single wholesale network in Malaysia. As Program Director, he is responsible for successful network launches from the radio access network to the internet protocol transport, core, operations and business support systems and multi-operator core network integration.

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## Speaker profiles

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### Jalbir Singh Riar

Partner, Indirect Tax,  
Ernst & Young Tax  
Consultants Sdn. Bhd.

Jalbir has 16 years of experience in providing advisory and compliance services on indirect tax matters covering service tax, sales tax, goods and services tax (GST), excise duty, customs importation/exportation, free zones, licensed manufacturing warehouses, import duty exemption, refund and drawback, customs procedures/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 Ministry of Finance and the Royal Malaysian Customs Department on Goods and Services Tax (GST), sales tax and service tax related matters.



### Chua Siong Chee

Associate Partner,  
Private Tax,  
Ernst & Young Tax  
Consultants Sdn. Bhd.

Siong Chee has more than 18 years of professional experience in taxation. He has extensive experience in tax advisory, tax planning, corporate tax compliance. His experience covers a wide range of industries such as real estate, hospitality and construction, fast-moving consumer goods (FMCG), manufacturing, oil and gas, education, plantation and services. He is also a team member of the Japan Business Services (JBS) Unit within the tax practice of Ernst & Young Tax Consultants Sdn Bhd, which provides tax compliance and advisory services to Japanese clients.



### Chan Vai Fong

Associate Partner,  
Business Tax Services,  
Ernst & Young Tax  
Consultants Sdn. Bhd.

Vai Fong has more than 18 years of experience in tax audit and investigation engagements involving corporate income tax, petroleum income tax, personal tax for large Malaysian corporations, multinationals and individuals. Prior to this, Vai Fong was involved in business tax advisory, business tax compliance, international tax and transfer pricing engagements. Vai Fong has assisted clients with tax controversy management, in both tax audits and investigations by the Lembaga Hasil Dalam Negeri ("LHDN"). Her clients include both Malaysian and multinational companies.



### Sharmila Keraishnasamy

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

Sharmila has over 17 years of experience in tax compliance involving corporate income tax, personal tax, stamp duty, withholding tax, real property gains tax, transfer pricing, tax audits and investigations for large Malaysian corporations, multinationals and individuals. Her industry experience includes manufacturing, trading, property developers, hospitality and plantation. Sharmila has been involved in a series of tax advisory engagements and liaising with the relevant regulatory bodies on behalf of clients for tax audit and investigation matters.



### Aljo Barias

Senior Manager,  
Indirect Tax,  
Ernst & Young Tax  
Consultants Sdn. Bhd.

Aljo has more than 12 years of in-depth experience in the field of taxation, specialising in business tax compliance services, tax compliance reviews, audit-integrated test of tax controls, and tax advisory services. He has gained exposure in various industries including manufacturing and trading, automotive, fast-moving consumer goods, and other service-oriented companies. Aljo has been actively involved in indirect tax compliance and implementation projects, advisory work, health check services, due diligence jobs and user trainings for several clients in Malaysia. He has successfully provided assistance to a notable conglomerate in Malaysia and an international manufacturing and direct selling company in the Philippines in the areas of tax advisory and compliance. Aljo has assisted several group of companies in Malaysia with the implementation of GST 1.0 and SST 2.0 and their compliance needs.

# Registration fees

To register, click [here](#).

Closing date: 6 November 2023

Registration fee (per person)	Fee* (RM)
Normal rate	750
<b>Group registration</b> <i>A group of three individuals and above registering under the same company or group of companies</i>	675
<b>EY Tax Academy (EYTA) subscribers</b> <i>Please visit <a href="https://www.ey.com/en_my/tax/ey-tax-academy">https://www.ey.com/en_my/tax/ey-tax-academy</a> for details</i>	450

## Join us and enjoy these benefits!

- One week of Discovery access to the EYTA platform
- One month of Professional access to the EYTA platform\*\*
- Welcome drink, lunch and coffee breaks
- Certificate of attendance for seven CPE hours

## For enquiries:

Lili Nazirah Abdul Hamid at [Lili-Nazirah.Abdul-Hamid@my.ey.com](mailto:Lili-Nazirah.Abdul-Hamid@my.ey.com) / +607 288 3133

Norani Ambak at [Norani.Ambak@my.ey.com](mailto:Norani.Ambak@my.ey.com) / +607 288 3135

## Important notes



\* The registration fee is inclusive of a 6% service tax.



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



A confirmation email will be sent within three working days upon receipt of the online registration form.



No refund or cancellation is allowed upon receipt of the confirmation email.



Conference materials are accessible via the EYTA app.



Replacements are allowed before the closing date.



Register at the counter for attendance by 9:30 a.m. on the conference day.

\*\*Email the EYTA team at [eytaxacademy@my.ey.com](mailto:eytaxacademy@my.ey.com) to activate your complimentary one-month access to the EYTA from January to March 2024 (for new users only).



# Terms and conditions

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## Registration

- ▶ Registrations can only be made **online**. To register, please complete the online registration form and make payment promptly.
- ▶ Please **indicate** in the registration form if the participant intends to **claim the HRDC training grant**. A maximum of nine participants from the same employer is permissible according to the HRDC guidelines.
- ▶ Registration fees are non-refundable once the registration has been confirmed. No refund will be entertained for cancellations/withdrawals or no shows on the day of the conference. Cancelled unpaid registrations will also be liable for full payment of the registration fee.
- ▶ Replacements are allowed. However, the details of the persons replacing the registered participants must be submitted by the closing date.
- ▶ A confirmation email will be issued within three working days upon receipt of the online registration form.

## Payment

- ▶ Remittance information:  
HSBC BANK MALAYSIA BERHAD  
Account No. 211072970101  
SWIFT HBMBMYKL
- ▶ If the participant is claiming the HRDC training grant, please provide the grant approval code by 6 November 2023.

## Other important information

- ▶ No part of the materials may be reproduced in any form, stored in a retrieval system, transmitted by any means electronically or mechanically, photocopied or recorded without the prior permission of the author or the Organisers. Video/sound recording is strictly prohibited.
- ▶ All information contained in this brochure is correct and accurate at the time it is published. The Organisers reserve the right to cancel, make any amendments and/or changes to the programme if warranted by circumstances beyond the control of the Organisers and shall not be responsible for any costs, damages or losses incurred by the participant due to changes and/or cancellation. The Organisers also reserve the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.
- ▶ Attendance:
  - a) Must register at the counter by 9:30 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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## Trainer profile HRDC purpose

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### Robert Yoon

EY Asia-Pacific Fixed Asset Services Leader,  
EY Asean Quantitative Services Leader,  
Malaysia Business Tax Services Leader,  
Tax Technology Services Leader and Partner,  
Ernst & Young Tax Consultants Sdn. Bhd.

### Professional background

- ▶ Robert has over 27 years of professional experience in the field of taxation, with specialisation in fixed asset services for more than 22 years.
- ▶ Robert's tax compliance expertise covers various industries, from investment holding to the manufacturing, trading, energy and services sectors.
- ▶ Robert has successfully:
  - Led Asia Pacific capital allowance studies and fixed asset services for more than 1,700 buildings across several countries, including Malaysia, Singapore, Indonesia, Vietnam, and Cambodia.
  - Rolled out tax automation for fixed assets services, which includes machine learning and Artificial Intelligence.
  - Enhanced the fixed asset register for one of Malaysia's largest government-linked companies.
  - Led ERP implementation for one of the largest oil and gas companies, including having oversight of the tax technology and transformation team.
  - Led various tax advisory engagements, including the restructuring of private and public listed companies, structuring of overseas ventures, investment incentive applications and assignments on dispute resolution.

### Education

Bachelor of Commerce,  
Murdoch University,  
Australia

### Memberships and affiliations

- ▶ Fellow, Australian Society of Certified Practising Accountants (CPA)
- ▶ Chartered Accountant, Malaysian Institute of Accountants (MIA)
- ▶ Member of the Chartered Tax Institute of Malaysia (CTIM)
- ▶ Licensed Tax Agent with the Ministry of Finance, Malaysia