

# THE TAX APPEAL PROCESS

\*Recognised for MOF for Application & Renewal of Tax Agent License



**October 29, 2024**

(Tuesday)

**09:00 a.m. – 05:00 p.m.**



**Total CPD Hours:  
8 hours**



**REGISTRATION FEE:**

MICPA & CAANZ Members /  
Approved Training Employer  
(ATE)

**RM360.00**

Non-Members

**RM480.00**

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MICPA reserves the right to:

- Change the agenda or any relevant details without notice;
- Cancel the event due to any unforeseen circumstances; and
- Close the registration should the participant number exceeds capacity

## INTRODUCTION

Once an assessment is raised or deemed to have been raised on a taxpayer, if the assessment is excessive, the taxpayer has the right to appeal against the excessive assessment. Whilst this is a fundamental right of the taxpayer, there are various procedures, documentation requirements, timelines and deadlines etc that need to be adhered to. Submitting an appeal within the stipulated deadline, for example, is imperative so that the appeal is not rejected purely on the grounds that it is time barred. There are a myriad of issues and concerns that need to be taken into account by taxpayers in ensuring that their appeals are given due consideration by the tax authorities / Special Commissioners.

## WEBINAR OBJECTIVE

This webinar will provide the participants with the basic knowledge on the appeal process, as this might be presumed complex due to the lack of understanding of the relevant issues and processes involved.

## PROGRAMME OUTLINE

**09:00 a.m. – 05:00 p.m.**

- Pre-Quiz
- Procedures and steps to file the petition of Appeal (Form Q)
- Application for extension of time to file Form Q, via submission of Form N
- Application for relief via submission of Form CP15C
- Rights of taxpayers in the appeal process
- Detailed discussion and sharing of experience on the relevant legislative provisions under the Income Tax Act, 1967 pertaining to appeals against excessive assessments
- Time bar of 5 years for the raising of assessment by the IRB
- The rights and circumstances under which the IRB can raise assessments beyond the statutory time bar of 5 years
- The standard of proof to be demonstrated by the IRB in cases involving fraud, wilful default and negligence
- Recording a settlement at the Special Commissioners of Income Tax – rights of taxpayers and deeming provisions under the Income Tax Act, 1967
- Case studies
- Q&A Session
- Post-Quiz & End Session

## SPEAKER'S PROFILE

**Mr. 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 firms of PricewaterhouseCoopers and Ernst & Young as a tax consultant and is the Managing Partner of Harvey & Associates and Tax Partner at SCS Global Consulting (M) Sdn Bhd. He has more than 30 years of extensive experience in the field of taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a tax consultant to various MNEs and other organisations. Mr. Harvindar is a Council Member of the Chartered Tax Institute of Malaysia. He has been serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and the Malaysian Institute of Certified Public Accountants since 2014.