

BDO MALAYSIA TAX VIRTUAL  
SEMINAR ON BUDGET 2023

# BDO TAX WEBINAR ON BUDGET 2023

Aligning your business with recent changes

Register Now!



**WEDNESDAY**  
**15 MARCH 2023**



**09.00AM**  
**01.00PM**

**BDO**

# Welcome to our Tax Webinar on Budget 2023

BDO in Malaysia is pleased to invite you to participate in our webinar on Budget 2023.

Following the change of Malaysia's Government in November 2022, Budget 2023 is scheduled to be re-tabled on Friday 24 February 2023. Budget 2023 was originally focused on reinforcing the momentum of economic recovery, strengthening economic resilience and implementing comprehensive reforms.

However, the re-tabled Budget 2023 will not necessarily be bound to the budget announced by the previous government and it is expected to focus on managing cost and on Malaysia's small and medium enterprises in high-impact sectors

such as technology, agriculture as well as the renewable energy and the export industry.

Join our panel of BDO tax specialists and our guest speakers Datuk Johan Mahmood Merican, Secretary-General of Treasury of Ministry of Finance Malaysia, Saravana Kumar, Partner of Rosli Dahlan Saravana Partnership (RDS) Kuala Lumpur, and Puan Roszita Bt Dim, Deputy Director Sales & Service Tax Division of Royal Malaysian Customs Department, as we discuss insights and its relevance for businesses and individuals in Malaysia, including a live Q&A session.

## Payment Info

**RM150**

*(Inclusive of service tax)*

per participant

**20%**

discount for group registration of 3 or more participants

- ▶ Upon registration, you will be sent a payment link via email to complete the payment.
- ▶ Webinar tickets purchased are non-refundable. If you are unable to attend, you are welcome to appoint a substitute delegate by informing us in writing beforehand.
- ▶ Registration is only confirmed once payment has been made.

This online webinar grants 3 CPE hours\*.

*\*upon full attendance and successful completion of the webinar*



# Agenda

**Wednesday, 15 March 2023**

**9:00AM - 9:10AM**

**Welcome Speech**

**9:10AM - 10:10AM**

**Highlights of Budget 2023**

Mr David Lai and Mr Koo Kian Ming

We shall highlight to you the key proposals of the re-tabled Budget 2023 on direct and indirect taxes which may be important to your businesses globally and locally. Tax opportunities and implications to your businesses will be discussed together with our analysis of any clarifications from the Finance Bill and the relevant tax authorities.

**10:10AM - 10:50AM**

**Latest Tax Issues & Developments**

Mr Christopher Low,  
Ms Yap Mei Sei and Mr Tan Chin Teck

As part of BDO's continuing efforts to provide our clients with the latest tax updates, we are pleased to share with you the latest tax issues and developments affecting taxpayers in Malaysia. This will cover:

- the new penalty regime for tax audit and investigation and some insights into the audit issues identified by the Inland Revenue Board (IRB); and
- the increasing use of Profit Split Method, which was once seen as an inferior and often arbitrary transfer pricing method, by the IRB.
- Insight into recent indirect tax cases and updates

**10:50AM - 11:00AM**

**Break**

**11:00AM - 11:20AM**

**Service Tax Updates**

Puan Roszita Bt Dim

Our guest speaker, Puan Roszita Bt Dim, Deputy Director Sales & Service Tax Division of Royal Malaysian Customs Department will discuss recent service tax developments including Service Tax on digital services and delivery services, and Sales Tax on Low Value Goods.

**11:20AM - 12:20PM**

**Special Guest Speaker: Datuk Johan and  
Panel Discussion with Q&A Session**

Datuk Johan Mahmood Merican,  
Mr Beh Tok Koay and BDO Speakers

Datuk Johan Mahmood Merican, Secretary-General of Treasury, Ministry of Finance Malaysia shall be sharing his perspective on the re-tabled Budget 2023.

**12:20PM - 01:00PM**

**Legal Tax Updates**

Mr Saravana Kumar

Our guest speaker, Mr. Saravana Kumar, Partner, Head of Tax, SST & Customs from RDS Partnership will provide critique of some of the recent tax cases in Malaysia.

# Speakers' Profile

## Guest Speakers



### **Datuk Johan Mahmood Merican**

Secretary-General of Treasury  
Ministry of Finance Malaysia

Datuk Johan is a qualified Chartered Accountant (ICAEW) and graduated with an Economics Degree from the University of Cambridge. Since 2004, Datuk Johan has served in various roles including National Budget Director at the Ministry of Finance, Deputy Director General (Human Capital) of the Economic Planning Unit and CEO of Talent Corporation Malaysia. He formerly held the position of Deputy Secretary General (Policy) at the Ministry of Finance since March 2022 and now he has been appointed as Secretary-General of Treasury at the Ministry of Finance from 27 February 2023. Before joining the government in 2004, he worked for 9 years in corporate finance and accounting roles in the private sector:



### **Saravana Kumar**

Partner, Head of Tax, SST & Customs  
RDS Partnership

Saravana is the Head of the Firm's Tax, SST & Customs and has appeared in benchmark litigations with a sizeable volume of wins in tax disputes. Saravana has been recognized as one of the leading lawyers by Asialaw Profiles and has been named one of the 40 leading lawyers under 40 in Asia by Asian Legal Business in 2018. He was also named as one of the 100 leading lawyers in Malaysia by Asia Business Law Journal. Legal 500 commented that 'Saravana Kumar is an outstanding tax lawyer with an impeccable track record. His arguments and strategies are courageous and groundbreaking. He is not only knowledgeable and up to date but also humble and polite. Highly recommended tax lawyer.' He was formerly an Adjunct Professor with Universiti Tenaga Nasional (UNITEN). He also chairs the Taxation & Customs Committee of LAWASIA.



### **Roszita Binti Dim**

Deputy Director of Customs International Taxation Branch  
Internal Tax Division, Headquarters

Puan Roszita Binti Dim is the Deputy Director of Customs Malaysia. She graduated from Universiti Putra Malaysia (UPM) with a Master of Corporate Communications. She began her career as a Superintendent with the Royal Malaysian Customs Department (RMCD) in 1995. She has 13 years of auditing experience with the Wilayah Persekutuan Kuala Lumpur branch and the Melaka branch as well as 2 years as a lecturer at the Royal Malaysian Customs Academy. Following her promotion in 2010, she was transferred to the Valuation Management Section, Technical Service Division at the RMCD headquarters and is now leading the International Taxation Branch. Puan Roszita is also active in speaking engagements, having spoken at various tax events.

# Speakers' Profile

## Moderator



**Beh Tok Koay**  
Senior Advisor, Tax,  
BDO In Malaysia

Beh has more than 40 years experience in taxation, both with the Inland Revenue and as a tax leader in a Big 5 firm. He has advised large local and multinational clients on complex tax engagements in areas including IPOs, corporate reconstruction, privatisation, joint ventures, mergers and acquisitions. He has led many delegations in dialogues and discussions with Government authorities. Beh is also the Chairman of MICPA's Tax Practice Committee.

## Speakers



**David Lai**  
Executive Director, Head of Tax Advisory,  
BDO In Malaysia

David is the Head of the Tax Advisory function. He has over 30 years of work experience in professional practice, investment banking and was CFO in an international group. His corporate experience has enabled him to further add value by translating technical professional advice into practical business solutions. He is an Executive Committee and Council Member of the Chartered Tax Institute of Malaysia (CTIM) and Chairman of the Institute's Indirect Tax Technical Committee.



**Christopher Low**  
Executive Director, Tax,  
BDO In Malaysia

Christopher has over 35 years experience in tax compliance and Tax Audits and Investigations. He has assisted and resolved numerous cases between taxpayers and the Inland Revenue Board (IRB). Christopher is active in public speaking engagements and has spoken at CTIM and IRB joint seminars as well as in-house seminars on Tax Audits and Investigations.

# Speakers' Profile

## Speakers



**Koo Kian Ming**  
Executive Director, Tax  
BDO In Malaysia

Kian Ming has over 20 years of experience in corporate tax compliance and advisory serving multinational and local companies in diversified industries such as oil and gas, property development, construction, tourism, manufacturing, retail and plantation.



**Yap Mei Sei**  
Executive Director, Tax  
BDO In Malaysia

Yap Mei Sei has been in the tax practice over 15 years. She has extensive experience both in direct and indirect tax. Her clientele includes manufacturing & trading companies, hotels, retails, construction and property development, investment holding and etc. She assists clients in relation to tax compliance, tax planning, tax audit, incentives application, real property gains tax and stamp duty matters. She was involved in Goods and Services Tax ("GST") implementation and various GST assignments since GST was first implemented in Malaysia in year 2014 and also work closely with Royal Malaysian Customs Department ("RMCD") for GST Closure Audit assignments. She also involves in Sales Tax and Service Tax matters since its reintroduction in 2018.



**Tan Chin Teck**  
Executive Director, Transfer Pricing  
BDO In Malaysia

Chin Teck is an Executive Director in the Transfer Pricing Group of BDO in Malaysia. He joined BDO Malaysia in 2018, advising clients on transfer pricing compliance and advisory issues. Prior to joining BDO, he is also experienced in audit, financial and tax due diligence, GST, and accounting advisory. His diverse work experience enables him to help clients review, document, manage and defend their transfer pricing policies and processes. He works with clients to develop sustainable transfer pricing strategies that involve supply chain management, business restructuring, system implications and most importantly, accounting and tax impact. Chin Teck is a member of the Institute of Chartered Accountants in England and Wales, the Malaysian Institute of Accountants, the ASEAN Chartered Professional Accountants, and an associate of the Chartered Tax Institute of Malaysia.

## CONTACT US

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BDO reserves the right to change the speaker, dates and/or platform, and to vary/cancel the programme should unavoidable circumstances arise. BDO also reserves the right to make alternative arrangements without prior notice. Upon completing the online registration form, you are deemed to have read and understood the terms and conditions.

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