



TaXavvy

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Return Form Filing Programme for the Year 2024

The IRB has issued the Return Form Filing Programme for the Year 2024. The filing programme outlines the statutory filing and tax payment due dates, grace period and method of submission for the various return forms.

The Return Form Filing Programme for the Year 2024 is available on the IRB's website at www.hasil.gov.my (Forms > Return Form Filing Programme> Return Form Filing Programme for the Year 2024).

Grace period for submission of return forms and payment of balance of taxes

The following is the grace period for submission of the relevant tax return forms from the stipulated filing due date, and payment of balance of tax under section 103(1) of the Income Tax Act 1967 (ITA 1967) or section 48(1) of the Petroleum Income Tax Act 1967 (PITA 1967):

Category of forms	Method of submission	Grace period
Income tax return forms for year of assessment (YA) 2024		
Companies	e-Filing	1 month
Limited Liability Partnerships		
Co-operatives Societies		
Trust Bodies		
Unit Trusts / Property Trusts		
Real Estate Investment Trusts / Property Trust Funds		
Business Trusts	<ul style="list-style-type: none"> Postal Hand delivery 	<ul style="list-style-type: none"> 3 working days None
Income tax return forms for YA 2023		
Individuals	e-Filing	15 days
Partnerships		
Associations		
Deceased Persons' Estate		
Hindu Joint Families	<ul style="list-style-type: none"> Postal Hand delivery 	<ul style="list-style-type: none"> 3 working days None



Category of forms	Method of submission	Grace period
Petroleum income tax return form		
Petroleum - Exploration	e-Filing	1 month
Petroleum - Production		
Returns by employers for year of remuneration 2023		
Company / Labuan company employers	e-Filing	1 month
Non-company / Non-Labuan company employers	e-Filing	1 month

If submission is not made within the grace period, the submission will be deemed to be late and the relevant penalties under section 112 of ITA 1967 / section 51 of PITA 1967 will be computed from the statutory filing due date and not from the extended due date.

Grace period for payment of tax / balance of tax

For assessments raised by the IRB under sections 91, 92, 96A, 90(3) and 101(2) of ITA 1967, the tax / balance of tax must be paid within 30 days from the date of assessment. However, there is a grace period of 7 days.

Repayment cases

For repayment cases, the following appendices / working sheets have to be submitted together the income tax return form:

- Appendix B2 / HK-6 [tax deduction under section 110 of ITA 1967]
- Appendix B3 / HK-8 [claim for tax relief under section 132 of ITA 1967]
- Appendix B4 / HK-9 [claim for tax relief under section 133 of ITA 1967]

Entities which are dormant or have not commenced operations

Similar to prior years, companies, co-operative societies, limited liability partnerships and trust bodies are required to submit tax returns even if they are dormant. However, they need not submit the estimated tax payable (Form CP204) if they have not commenced operations.

“Dormant” is explained as follows:

- Never commenced operations since the date it was incorporated / established, or
- Had previously been in operation or carried on business but has now ceased operations or business.

A person which owns shares, real properties, fixed deposits and other similar investments, is not considered as “dormant”.

For dormant companies, the following are the mandatory fields to be completed in the return form:

- Accounting period
- Basis period
- Business / partnership statutory income
- Business code

Industry Specific FAQs on e-Invoice

The Inland Revenue Board (IRB) has issued the following industry specific FAQs on e-Invoice:

- Implementation of e-Invoice in Malaysia FAQ for Telecommunication
- Implementation of e-Invoice in Malaysia FAQ for e-Commerce
- Implementation of e-Invoice in Malaysia FAQ for Petroleum Operations

The above FAQ are available on IRB's website www.hasil.gov.my (Homepage > e-Invoice > Industry Specific FAQs)

The following are the salient points:

Telecommunication

1. The telecommunication service provider ("telco") can continue to make adjustments to its customer billing according to current business practices (i.e. reflect in the next bill cycle or issue credit / debit / refund note e-Invoice)
2. The current billing arrangement between the telco and the agent / company selling their prepaid plans can be maintained.
3. e-Invoice treatment for rental of premises by the telco where the landlord is an individual:
 - a. If the landlord is conducting a business, the landlord is required to issue an e-Invoice.
 - b. If the landlord is not conducting a business, the telco will assume the role of issuer and issue a self-billed e-Invoice.
4. e-Invoice for add-on services (e.g. video streaming subscription from a third-party vendor) where customers settle their payments through the telco, the telco is only providing the settlement mechanism for the add-on service, the e-Invoice issuance are as follows:
 - a. If the third-party vendor is a local entity, the vendor is required to issue an e-Invoice to the customer.
 - b. If the third-party vendor is a foreign entity, the customer will assume the role of issuer and issue a self-billed e-Invoice (Comment: Clarification is required from the IRB on whether this is limited to individuals which requires the e-Invoice).
 - c. The telco will have to issue the e-Invoice for the platform fee / commission earned by the telco.



e-Commerce

1. In a sale or transaction concluded between a merchant and a consumer through an e-Commerce platform, the e-Commerce platform provider is responsible for issuance of:
 - a. e-Invoice (upon request); or
 - b. receipt (if no e-Invoice is requested*)
- * Where the Buyer did not request for an e-Invoice, the e-Commerce platform provider is allowed to issue a consolidated e-Invoice transactions with consumers.
2. The e-Commerce platform provider:
 - a. Is responsible to assume the role of Issuer and issue a self-billed e-Invoice to record the merchant and / or service provider's (e.g. logistics provider) income earned from transactions concluded through the e-Commerce platform. Consolidated e-Invoice is not permitted.
 - b. Is required to issue a refund note e-Invoice to record the refund on the goods returned.
 3. The e-Commerce platform provider is required to issue an e-Invoice for the charges imposed on merchants and / or service providers for the use of the platform.
 4. The general Tax Identification Number (TIN) "EI00000000030" can be used as the Supplier's TIN in a self-billed e-Invoice for a foreign supplier who does not have a TIN or does not provide his / her TIN.
 5. It is not advisable for retailers to include e-Commerce transactions into the consolidated e-Invoice for transactions through brick-and-mortar stores. This is to prevent confusion in future reconciliation.



Petroleum Operations

1. TIN to be used in the e-Invoice:

Transaction	TIN to be used
Sale of crude oil between the Production Sharing Contract (PSC) contractor and a buyer	PSC's contractor's TIN assigned for the ITA 1967 is to be used as the Supplier's TIN, along with the corresponding contractor's details as the Supplier's details.
Joint cost incurred in petroleum operations	PSC operator's TIN assigned for the ITA 1967 should be used as the Buyer's TIN
Sole cost incurred in petroleum operations	Contractor's TIN assigned for ITA 1967 should be used as the Buyer's TIN, given that the said expense is incurred solely for the said contractor
In the case where PSCs are located in contiguous blocks.	<ul style="list-style-type: none"> a) Supplier's TIN (for sale of crude oil) - TIN number assigned to the contractor for ITA 1967 b) Buyer's TIN: <ul style="list-style-type: none"> i) For joint costs, the contiguous PSC operator's TIN for ITA 1967 ii) For sole cost, the contractor's TIN for ITA 1967

2. For recharge of joint costs in relation to petroleum operations to respective PSC, IRB acknowledges the challenges of issuing e-Invoice for such transactions. PSC operators and / or contractors are exempted from issuance of e-Invoice until further notice.
3. Inter-ledger transactions between PSC and operator of PSC (e.g. back charge) - IRB acknowledges the challenges in issuing e-Invoice for inter-ledger transactions. e-Invoice for such transactions would be exempted until further notice.
4. Current invoicing arrangement would be applicable for e-Invoicing where the contractor(s) of PSC concludes a sale of crude oil via an agent.
5. The PSC operator is allowed to issue e-Invoice on behalf of the contractor for the sale of gas under the Upstream Gas Sales Agreement, in line with the current invoicing arrangement. The contractor's details should be used as the Supplier's details for e-Invoice purposes. The e-Invoice would only appear in the respective contractor's MyInvois portal upon validation (instead of the Operator's MyInvois portal).
6. Current invoicing arrangement would be applicable for e-Invoicing for supplementary payment (base price increase in every production anniversary). True up or true down would be done via issuance of debit note or credit note e-Invoice.
7. No e-Invoice would be required for cash call and joint interest billing as these are methods of settlement.

GPHDN 1/2023 - Issuance of Tax Compliance Certificate for Government Procurement Application

The IRB has issued GPHDN 1/2023 - Issuance of Tax Compliance Certificate for Government Procurement Application (“GPHDN 1/2023”) dated 22 November 2023.

Under Budget 2022, the Government announced that as part of its initiative for revenue sustainability, the Tax Compliance Certificate (TCC) will be a prerequisite for taxpayers to tender for government projects effective from 1 January 2023. Following that, GPHDN 1/2023 was issued. Salient points are as follows:

1. TCC will be a prerequisite for a taxpayer to apply / bid for government procurements in relation to supply of goods and services (except for consultancy) from year 2023 onwards. The TCC is not applicable for any other purpose.
2. No application is required (except for newly registered businesses) - The TCC will be issued automatically via the Tax Identification Number (TIN) of the taxpayer and will be issued based on the name of the individual (for sole proprietorship) or the legal entity (for a business other than sole proprietorship).
3. Self-check and printing - The compliance status (i.e. “Patuh” or Tidak Patuh”) of the TCC can be checked at the MyTax portal (<https://mytax.hasil.gov.my>) under the **Status MyTax** menu by the taxpayer’s authorised person (e.g. director of a company). Tax agents do not have the authority to check the status of TCC.
4. The validity of the TCC is based on the current calendar year basis. For example, a TCC generated on 1 October 2023 is valid until 31 December 2023.

Event	Date	Validity of TCC
Issuance of TCC	1 October 2023	Valid
Expiry date of TCC	31 December 2023	
First tender application	6 October 2023	
Second tender application	1 December 2023	Expired
Third tender application	1 February 2024	



5. The tax compliance criteria for the purpose of TCC (“TCC criteria”) are:
 - a. Up to date submission of income tax returns within the stipulated deadline.
 - b. No outstanding taxes and compliant with tax instalments.
6. Taxpayers which need to update its TCC compliance status (from non-compliant) are required to email to IRB at tcc@hasil.gov.my with supporting documents once the TCC criteria are met.
7. Where a business has just been established, the business is required to check / obtain its TIN from the MyTax portal and thereafter submit the application for TCC to tcc@hasil.gov.my together with the business registration documents.
8. The authenticity of the TCC may be validated via the MyTax mobile application by scanning the QR code on the TCC.

GPHDN 1/2023 is available on IRB’s website www.hasil.gov.my (Legislation > Guidelines > Operational Guidelines)



Gazette Orders for BioNexus Status Incentives

The following gazette orders in relation to BioNexus status incentives were gazetted (Budget 2021 measure):

- Income Tax (Exemption) (No. 4) Order 2023
- Income Tax (Exemption) (No. 5) Order 2023
- Income Tax (Exemption) (No. 6) Order 2023

BioNexus status company

BioNexus status is a special status granted to qualified companies undertaking life sciences business such as biology, medicine, anthropology, ecology or any other branches of science, which deal with living organisms and their organisation, life processes and relationships to each other and their environment.

A BioNexus status company which carries out qualifying activity in relation to new business or expansion project may qualify for income tax incentives. Qualifying activities are:

- Agricultural biotechnology
- Industrial biotechnology
- Healthcare biotechnology

Income tax incentives

Subject to meeting the eligibility criteria imposed by the Minister of Finance (MOF), BioNexus status companies are eligible for the following incentives:

Gazette order	Incentive provided
Income Tax (Exemption) (No. 4) Order 2023	<u>Income tax exemption</u> Income tax exemption of 70% on statutory income from a qualifying activity (excluding intellectual property income) for a period of 10 consecutive years of assessment (YAs) for new business; and 5 consecutive YAs for expansion project.
Income Tax (Exemption) (No. 5) Order 2023	<u>Investment tax allowance (ITA)</u> ITA of 100% on qualifying capital expenditure (QCE) incurred within a period of 5 consecutive years from the date of incurrence of the first QCE. The ITA can be set-off against a maximum of 70% of statutory income from a new business or an expansion project.
Income Tax (Exemption) (No. 6) Order 2023	<u>Concessionary tax rate</u> Concessionary tax rate of 20% on statutory income (as prescribed) from qualifying activity (excluding intellectual property income), for a period of 10 consecutive YAs upon the expiry of the income tax exemption or ITA incentive.



The income tax exemption and ITA incentives are for applications submitted to the MOF through the Malaysian Bioeconomy Development Corporation Sdn Bhd (Bioeconomy Corporation) by 31 December 2022.

Application for concessionary tax rate incentive has to be made to the MOF through Bioeconomy Corporation not less than six months before the expiry of the income tax exemption or ITA incentive period.



MIDA - Green Technology Tax Incentives

Following the announcement in Budget 2024 of the reviewed Green Technology Tax Incentives, MIDA has made an announcement on the application for tax incentives for green projects for own consumption.



The following are the details of the announcement:

1. With effect from 1st January 2024 to 31st December 2026, the Green Investment Tax Allowance (GITA) Project (Own Consumption) incentive will be merged with the GITA Asset incentive and will fall under the purview of the Malaysian Green Technology and Climate Change Corporation (MGTC). Hence, all new applications for GITA Asset for own consumption are to be submitted to MGTC.
2. Applications for GITA Renewable Energy (Business Purposes) and Integrated Waste Management are to be submitted to MIDA.
3. GITA for Green Data Centre ended on 31 December 2023.
4. Applications for GITA Project (Business Purposes) and Green Income Tax Exemption (GITE) for Solar Leasing incentives can be submitted to MIDA via the InvestMalaysia portal at <https://investmalaysia.mida.gov.my>.

The old and new GITA incentive structure for own consumption projects are outlined in the next page.

GITA incentive structure for own consumption projects

MIDA	
GITA of 100% qualifying capital expenditure (QCE) incurred on green project for 3 years from the date of first QCE incurred.	Renewable Energy (Note 1) Generation of energy such as electricity, steam, heat, and chilled water using RE sources like solar (excluding solar FiT project), biomass, biogas, mini-hydro, and geothermal.
	Energy Efficiency Investment in energy-efficient equipment or technologies, e.g. energy efficient motor, variable speed drive, chiller, cogen, heat exchanger.
	Green Building Building owners of the commercial / industrial building.
	Integrated Waste Management (Note 1) Waste recycling / recovery / treatment activity and additional activity such as composting / storage / collection / disposal.
	Green Data Centre (Note 2) Purchase of any energy-efficient product or solution for data centres which have been awarded green building certificates from relevant certification bodies approved by the Government.

From 1 January 2024



MGTC	
100% GITA to be set-off against 70% statutory income for QCE incurred from 1 January 2024 to 31 December 2026	Tier 1 Qualifying asset as approved by MOF, Battery Energy Storage System (BESS) & Green Building
60% GITA to be set-off against 70% statutory income for QCE incurred from 1 January 2024 to 31 December 2026	Tier 2 Qualifying asset as approved by MOF, Renewable Energy System & Energy Efficiency

Notes

1. Applications for Renewable Energy (business proposes) and Integrated Waste Management will continued to be submitted to MIDA.
2. GITA for Green Data Centre ended on 31 December 2023.

Source: MIDA

Guidelines for Tax Deduction for Sponsorship of Arts, Cultural and Heritage Activities

The Ministry of Tourism, Arts & Culture (MOTAC) has recently published the updated Guidelines for Tax Deduction for Sponsorship of Arts, Cultural and Heritage Activities under Subsection 34(6)(k) of the ITA 1967 (“the Guideline”) on its website.



The Guideline provides explanation on the criteria and procedure related to the application for tax deduction under section 34(6)(k) of the ITA 1967 with regards to sponsorship of any approved local or foreign arts, cultural and heritage activities. The content of the Guideline, particularly regarding tax deduction limits, has been updated to align with the prevailing law, as follows:

Sponsorship for Art, Culture or Heritage Activities	Amount allowed for deduction	
	Prior to YA 2020	With effect from YA 2020
Local	RM700,000	RM1 million
Foreign	Limited to RM300,000	Limited to RM300,000
Total	Up to a maximum amount of RM700,000	Up to a maximum amount of RM1 million

The Guideline is available on MOTAC’s website www.motac.gov.my (Ministry’s Programmes > Funds & Incentives > Garis Panduan & Manual Pengguna Permohonan Bantuan Serta Insentif).

Public Rulings

The Inland Revenue Board (IRB) has issued the following new public rulings:

- Public Ruling No. 8/2023 - Tax Treatment for a Company that Establishes a Special Purpose Vehicle (SPV) for the Issuance of Sukuk – Section 60I Income Tax Act 1967 (ITA 1967)
- Public Ruling No. 9/2023 - The Deceased Part 1 - Introduction
- Public Ruling No. 10/2023 - Pioneer Status Incentive

Public Ruling No. 8/2023 - Tax Treatment for a Company that Establishes a SPV for the Issuance of Sukuk – Section 60I ITA 1967 (“PR 8/2023”)

PR 8/2023 provides clarification on the tax treatment for a company that establishes an SPV solely for issuing sukuk under section 60I of the ITA 1967 (sukuk other than asset-backed sukuk).

Key tax treatment between asset-based sukuk and asset-backed sukuk are as follows:

	Asset-based sukuk	Asset-backed sukuk
Income and expenses incurred by the SPV	<ul style="list-style-type: none"> • The income received and the issuance costs incurred by the SPV, are deemed to be received and incurred by the Obligor, which is the company which established the SPV. • The SPV is not subject to income tax and does not have to comply with administrative procedures under the ITA 1967. • The Obligor is responsible for the tax assessment on all sources of income earned by the SPV and must comply with all the provisions under the ITA 1967. 	Any income of an SPV is considered as a single-source business income and expenses incurred pursuant to securitisation transactions are deductible under the Income Tax (Asset-Backed Securitization) Regulations 2014.

The above treatment applies to Real Estate Investment Trust or Property Trust Fund that establishes an SPV for issuance of sukuk.



The IRB has stated that the tax treatment under section 60I of the ITA 1967 does not apply under the following circumstances:

- When there is no direct relationship between the SPV and the Sukuk Issuer. For example, where the trustee(s) is appointed to serve as the intermediary between the issuer and beneficiary.
- When the relationship between the Originator/Obligor and the SPV is not on a one-to-one basis. For example, other subsidiary companies are also involved as guarantors for the issuance of sukuk, apart from the Originator/Obligor.

Public Ruling No. 9/2023 - The Deceased Part 1 - Introduction (“PR 9/2023”)

PR 9/2023 explains the tax matters in relation to the deceased and his/her estate. Salient points are as follows:

Sources of the individual’s income

The income of a living individual consists of the sources of income referred to in section 4 of the ITA 1967 such as business income, employment income, rental income, interest income, etc. After the death of the deceased, certain income arising from the assets left by the deceased shall be considered as income of the deceased's estate under the administration of the executor.

The following are some examples in PR 9/2023 which illustrate general situations where income is received after the date of the deceased’s death:

	Income of the individual before death	Income after death
Rental income	<ul style="list-style-type: none"> • Rental income is earned by an individual when property owned by the person is rented to others. 	<ul style="list-style-type: none"> • If the property is passed to the entitled heirs (beneficiaries) and continues to be rented out after the original owner's death, the rental income goes to the new owner. • If the rented property is not distributed to beneficiaries, then the rental income received after the date of death shall be considered as income of the deceased's estate.
Dividend and interest income	<ul style="list-style-type: none"> • Company’s profit distribution to its shareholders’ in the form of dividends • Interest received from the lending of money by an individual. 	<ul style="list-style-type: none"> • Dividend and interest income received shall be considered as income of the deceased's estate.

Responsibilities of the executor

Key responsibilities are:

- The executor must file the income tax return form for each YA that was not filed by the deceased during his/her lifetime and is responsible for settling all the tax amounts assessed, including any penalties imposed.
- Income arising after the date of death of the deceased shall be considered as income of the deceased's estate and shall be assessed on the deceased's executors.

If the executor fails to pay the deceased's outstanding tax, the executor may be subject to civil action.

Summary of notification on the death of the deceased to the IRB

Responsible party	Documents to be submitted
The closest heirs or executors	<ul style="list-style-type: none"> • Notification of The Demise of Taxpayer Form (Form CP57); • A copy of the death certificate; and • A copy of the Grant of Probate / Letter of Administration. <p>The Form CP57 and the supporting documents can be submitted to the IRB office that handles the deceased's tax file or any nearby IRB offices.</p>
Employer	<ul style="list-style-type: none"> • Tax Clearance Form for Cessation of Employment of Private Sector Employees (Form CP22A); or • Tax Clearance Form for Cessation of Employment of Public Sector Employees (Form CP22B). <p>The Form CP22A or CP22B needs to be submitted to the IRB office that handles the tax file of the deceased within 30 days after notification is given by the deceased's next of kin.</p>

Public Ruling No. 10/2023 - Pioneer Status Incentive ("PR 10/2023")

PR 10/2023 explains key procedures to apply for the pioneer status incentive under the Promotion of Investment Act 1986 and primarily explains the general tax treatment during the incentive period including mandatory deduction of capital allowance against pioneer business income (even if the company does not claim capital allowance), maintenance of separate accounts for pioneer business, and restriction of carrying forward of pioneer losses for a period of 7 consecutive YAs.

The public rulings are available on IRB's website www.hasil.gov.my (Legislation > Public Rulings).

Personal Tax Updates

The following in relation to individual tax matters have been issued:

- Income Tax (Exemption) 2009 (Amendment) Order 2023
- GPHDN 1/2024 - Monthly Tax Deduction under Income Tax (Deduction from Remuneration) Rules 1994

Income Tax (Exemption) 2009 (Amendment) Order 2023

The Income Tax (Exemption) 2009 (Amendment) Order 2023 amends the amount of child care allowance that is exempted from tax. This follows the Budget 2024 announcement where the amount of child care allowance received by an employee which is exempted from tax is increased to RM3,000 per annum (from RM2,400 per annum). This amendment is effective from YA 2024.

GPHDN 1/2024 - Monthly Tax Deduction under Income Tax (Deduction from Remuneration) Rules 1994

The GPHDN 1/2024 - Monthly Tax Deduction under Income Tax (Deduction from Remuneration) Rules 1994 ("GPHDN 1/2024"), dated 2 January 2024, replaces GPHDN 4/2020 - Monthly Tax Deduction under Income Tax (Deduction from Remuneration) Rules 1994.

The updates to GPHDN 1/2024 are mainly editorial updates to bring the guideline up to date with the current law. It includes a new paragraph 6.2.3 which sets out the requirements and calculations of MTD for C-Suite individuals which enjoy the preferential personal income tax rate of 15% under the Income Tax (For an Individual Resident who is not a Citizen and Holds C Suite Position in an Approved Company) Rules 2023 (Refer to [TaXavvy 18/2023](#) for details of the incentive).

GPHDN 1/2024 is available on IRB's website www.hasil.gov.my (Legislation > Guidelines > Operational Guidelines)



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