



TaXavvy

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Stamp Duty Audit Framework

The Inland Revenue Board (IRB) has issued a Stamp Duty Audit Framework which is effective from 1 January 2025.

The framework aims to provide guidelines for audits and investigations in supporting the transition to self-assessment system as announced in Budget 2025.

The framework is available on IRB’s website www.hasil.gov.my (Legislation > Framework > IRBM Tax Audit Framework).



Salient points from the framework are:

1. Audit approach

Method of audit	General review	Comprehensive review
Place where review is conducted	IRB’s offices.	Duty payer’s premise, IRB’s office or any places agreed by duty payer and IRB.
Type of documents reviewed	Documents enclosed during the application of stamping through STAMPS.	All documents which have been executed (signed) and in duty payer’s safekeeping.
Coverage period	Covers up to 3 calendar years (the time limit does not apply to audit cases involving fraud, evasion or negligence).	
Audit initiation	<i>Surat Pemakluman Tindakan Audit</i> (Notification of Audit Action Letter) will be issued to the duty payer through the official channel registered in STAMPS.	<i>Surat Lawatan Audit</i> (Audit Visit Letter) will be issued through to the duty payer through the official channel registered in STAMPS. Application to extend the audit visit is permissible subject to reasonable grounds.
Duration of audit visit	Not applicable.	1 to 4 days.
Period to complete audit	7 working days from the date of the <i>Surat Makluman Dan Permohonan Dokumen Tambahan</i> is issued.	60 working days from the date of the Audit Visit Letter.
Audit findings	Duty payers will be notified in writing through the <i>Surat Penemuan Semakan Kes</i> . The duty payer may discuss the audit findings with the IRB within 14 working days from the date of the <i>Surat Penemuan Semakan Kes</i> if dissatisfied with the audit findings.	
Penalty for failure to provide information	Fine up to RM250 (increased to RM10,000 effective from 1 January 2026).	

2. Selection of cases is conducted through computerised system based on the following criteria:
 - a. selection based on risk assessment;
 - b. selection based on specific industries;
 - c. selection based on specific issues for specific groups of duty payers; and
 - d. information received from third party.
3. Records for review includes:
 - Records for stamping;
 - Records other than stamping records such as Letters of Guarantee, Letters of Approval as Licensed External Users, lists and samples of documents that have been approved to be stamped and other related documents.
4. Audit officer is allowed to assess computer system, server or gadget and download the stamping data.
5. Voluntary disclosure (VD)
 - Refers to VD by duty payer on documents which are stamped (through STAMPS) exceeding three months after the time for stamping before commencement of audit i.e. before the *Surat Memohon Dokumen dan Maklumat* (Request for Documents and Information Letter) is issued.
 - Concessionary penalty rate is available for VD made by duty payers, set at 10% of the deficient duty or RM50, whichever is higher (offering a favourable penalty compared to the standard rate at 20% of the deficient duty or RM100).
6. Payment of additional duties and penalties arising from the audit adjustments must be made in full through the existing online platform (instalments scheme will not be accepted).
7. Appeals
 - Appeal to the IRB can be made within 30 days from the date of the issuance of assessment.
 - Appeal to the High Court can be made within 21 days after the written decision from the IRB.



Real property gains tax – administrative developments

In line with the implementation of self-assessment system (SAS) for real property gains tax (RPGT) from 1 January 2025, the IRB has issued the following:

- RPGT Audit Framework
- GPHDN 1/2025 - RPGT Operational Guideline

RPGT Audit Framework

The RPGT Audit Framework is principally similar to the general Tax Audit Framework in terms of the audit procedures and processes. The following are some salient points to note:

Scope

- The tax provisions that are applicable in the audit are not limited to those from RPGT Act 1976. The provisions in other tax acts administered by IRB may also apply.
- The RPGT audit will involve three preceding years of assessment (YAs) but can be extended to five preceding YAs depending on issues found during the audit. In cases involving fraud or wilful default, this time limit is not applicable.
- The criteria for audit selection may be based on risk assessment, information from third parties, specific issues for certain group of disposers, or based on location, amongst others.

Process

- The audit process will be carried out at IRB's office, commencing with a written request for documents and information which must be furnished by the taxpayer within 14 days of the date of the written request (by post or official email). For cases where documents and information are not required, the written request will not be issued, and the taxpayer will be issued with the notice of assessment together with the details of the tax adjustments.
- In the case of disagreement with the findings, taxpayers may file an objection and submit additional documentation within 18 days from the date of the letter of audit findings.
- The audit is to be completed within 90 calendar days from the date of commencement or written request for information.
- Voluntary disclosures can be made where the audit has not yet commenced and where taxpayers have submitted the RPGT return.



Penalties

The penalty structure has been outlined in the RPGT Audit Framework as follows:

Penalty for incorrect returns / information	Rate
Audited without voluntary disclosure	45%
Voluntary disclosure made within 6 months of submitting the RPGT return (applies also to subsequent voluntary disclosure made within the same timeframe)	10%
Voluntary disclosure made more than 6 months of submitting the RPGT return	20%

Whilst the general Tax Audit Framework states that no penalty will be imposed on technical adjustments, the RPGT Audit Framework is silent on penalties for technical adjustment.

The RPGT Audit Framework is available on IRB's website www.hasil.gov.my (Legislation > Framework > IRBM Tax Audit Framework).

GPHDN 1/2025 - RPGT Operational Guideline

The IRB has issued GPHDN 1/2025 - RPGT Operational Guideline ("the Guidelines") dated 13 January 2025. It replaces the contents of paragraphs 19 to 27 (which relates to administrative and compliance matters) of the RPGT Operational Guidelines dated 6 January 2023 and has included additional information to explain existing procedures and laws.

The following is a summary of the salient changes. The Guidelines:

- explains the new mediums for filing the RPGT returns and payment of taxes under the mandatory e-filing and SAS.
- states that the RPGT shall be paid within 90 days from the date of disposal regardless of whether there is an appeal or an assessment (in line with the new legislation in relation to self-assessment).
- states where there is an assessment / additional assessment made by the IRB, the RPGT is to be paid within 30 days from the date of the assessment.
- explains the civil proceedings and travel restrictions that can be imposed on the acquirer / disposer where RPGT remains outstanding based on prevailing legislation.
- now includes a section explaining that the disposer may be subject to prosecution for failure to submit the required returns, based on prevailing legislation.
- explains procedures in relation to revision of tax returns which include:
 - Amendment of RPGT returns - within six months after due date for submission of RPGT returns and subject to 10% increase in tax,
 - Application for relief for error or mistake - to be made in writing and within five years from the YA when the assessment was made.

The Guidelines is available on IRB's website www.hasil.gov.my (Legislation > Guidelines > Operational Guidelines).

Return Form Filing Programme for the Year 2025

The IRB has issued the Return Form Filing Programme for the Year 2025. 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 2025 is available on the IRB’s website at www.hasil.gov.my (Forms > Return Form Filing Programme> Return Form Filing Programme for the Year 2025).



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 YA 2025		
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	Postal	3 working days
Income tax return forms for YA 2024		
Individuals	e-Filing	15 days
Partnerships		
Associations		
Deceased Persons' Estate		
Hindu Joint Families		

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 2024		
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.



Updated e-Invoice guidelines and FAQs

The IRB has issued the following documents dated 28 January 2025:

- e-Invoice guideline (version 4.1)
- e-Invoice specific guideline (version 4.0)
- General FAQ on implementation of e-Invoice
- FAQ for insurance and takaful
- FAQ for financial services, stockbroking and unit trust

The guidelines and FAQs are available on IRB's website www.hasil.gov.my (Homepage > Top Pages > e-Invoice).



The salient updates are as follows:

e-Invoice guideline (version 4.1)

The guideline has been updated to include the list of international organizations exempted from issuing e-Invoice for goods sold or services performed before 1 July 2025. The list is reproduced in the following page for reference.

e-Invoice specific guideline (version 4.0)

1. Transactions for payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds now requires the buyer (investee) to issue self-billed invoice.
2. Self-billed e-Invoice:
 - For interest payments, the list of exceptions from issuing self-billed e-invoice by buyer has been expanded to include interest payment to a related company incorporated in Malaysia which provides centralized treasury services to its related companies [where the supplier / lender is to issue the e-invoice (refer example 17)]. However, taxpayers in this category are given a concession to implement this requirement by 1 July 2025.
 - Self-billing by buyer for interest payment is not applicable for late payment interest or charges imposed by Malaysian taxpayers. The Malaysian supplier is required to issue the invoice where late payment interest or charges is imposed (refer to example 18).

New examples 17 to 20 have been included to illustrate the requirements above.

General FAQ on implementation of e-Invoice

- A Special Purpose Vehicle (SPV) established under section 60I of the ITA 1967 solely for the issuance of sukuk is required to implement e-Invoice and obtain its own TIN for this purpose.

Comment:

It should be noted that section 60I(2) specifies that an SPV "is exempt from the responsibility of doing all acts and things required to be done under ITA 1967". The duty to issue e-invoice under section 82C are amongst things required to be done under the ITA 1967. The IRB did not explain the interaction between these two provisions.

- Malaysian buyers are not required to include the duties / taxes levied by the Royal Malaysian Custom Departments in the self-billed invoice.

List of International Organisations

1. Alliance for Financial Inclusion (AFI)
2. Asia-Pacific Broadcasting Union (ABU)
3. Asia-Pacific Institute for Broadcasting Development (AIBD)
4. Asian Development Bank (ADB)
 - Credit Guarantee & Investment Facility (CGIF)
5. Asian International Arbitration Centre in Kuala Lumpur (AIAC) – formerly known as Kuala Lumpur Regional Centre for Arbitration (KLRCA)
6. Asian Football Confederation (AFC)
7. ASEAN Football Federation (AFF)
8. Association of Natural Rubber Producing Countries (ANRPC)
9. Association of Southeast Asian Nations (ASEAN)
10. Badminton World Federation (BWF)
11. Centre for Agriculture and Bioscience International (CABI)
12. Centre for Indonesia–Malaysia–Thailand (CIMT)
13. Intergovernmental Organization for Marketing Information and Technical Advisory Services for Fishery Products in the Asia and Pacific Region (INFOFISH)
14. International Centre for Living Aquatic Resources Management (ICLARM–WorldFish)
15. International Committee of the Red Cross (ICRC)
16. International Federation of Red Cross and Red Crescent Societies (IFRC)
17. International Islamic Liquidity Management Corporation (IILM)
18. International Labour Organization (ILO)
19. International Planned Parenthood Federation (IPPF)
20. International Plant Genetic Resources Institute (IPGRI)
21. International Tropical Fruits Network (TFNet)
22. Islamic Corporation for the Development of the Private Sector (ICD)
23. Islamic Development Bank (IsDB)
24. Islamic Financial Services Board (IFSB)
25. Japan International Cooperation Agency (JICA)
26. Malaysia–Thailand Joint Authority (MTJA)
27. Malaysian–American Commission on Educational Exchange (MACEE)
28. The Asian Foundation (TAF)
29. Regional Centre for Research and Training in Tropical Diseases and Nutrition (RTTD)
30. Southeast Asian Ministers of Education Organization Regional Centre for Special Education (SEAMEO SEN)
31. United Nations Children's Fund (UNICEF)
32. United Nations Development Programme (UNDP)
33. United Nations Development Programme Global Shared Services Centre (UNDP GSSC)
34. United Nations Educational, Scientific and Cultural Organization (UNESCO)
35. United Nations Population Fund (UNFPA)
36. United Nations University – International Institute for Global Health (UNU–IIGH)
37. World Bank Group (WBG)
 - i. International Bank for Reconstruction and Development (IBRD)
 - ii. International Development Association (IDA)
 - iii. International Finance Corporation (IFC)
 - iv. Multilateral Investment Guarantee Agency (MIGA)
 - v. International Centre for Settlement of Investment Disputes (ICSID)
38. World Food Programme (WFP)
39. World Health Organization (WHO)
40. World Health Organization Global Service Centre (WHO GSC)
41. World Organization of the Scout Movement (WOSM)

FAQ for insurance and takaful

Underwriting and distribution (Q.10)

Q.10 is newly inserted to explain that:

- The local reinsurance company / local branch of foreign reinsurance company is to issue the e-Invoice to the cedant (insurance company) for reinsurance services / recoveries of expenses.
- The cedant (insurance company) is to issue self-billed e-Invoice in the case where the reinsurance company is a foreign company operating outside Malaysia.

Claims and benefits payment (Q.3)

Q.3 has been updated to include more details on e-Invoicing requirements for Knock-for-Knock arrangements in relation to motor vehicle insurance.

If Driver A's insurance company has issued self-billed e-Invoice to Driver A prior to the recoupment of claim from Driver B's insurance company, Driver A's insurance company is required to cancel the self-billed e-Invoice (if 72-hour timeframe has not elapsed) or issue to self-billed credit note e-Invoice to Driver A (if 72-hour timeframe has elapsed).

Others (Q.5)

Q.5 is newly inserted to explain e-Invoice treatment relating to Malaysian Motor Insurance Pool (MMIP) which includes:

- MMIP is responsible to issue e-Invoice for premium charged to policyholders
- Allowing MMIP to continue current practice of issuing statement to respective insurance company detailing apportioned income and expenses
- Requirement for MMIP to issue self-billed e-Invoice for commission earned by insurance companies as agents of MMIP

FAQ for financial services, stockbroking and unit trust

Financial services (Q.17)

Q.17 is newly inserted to explain that the finance institution (swap dealer or intermediary) is required to issue e-Invoice / self-billed e-Invoice for the interest received or paid between the parties under an interest rate swap arrangement.

Securities and derivatives broking (Q.2)

Q.2 is newly inserted to explain that the e-Invoice is to be issued by:

- issuer / investee for issuance unquoted securities / derivatives,
- transferor for transfer of unquoted securities / derivatives.

Allowance for increased exports

The following orders have been gazetted to amend the ownership conditions for a qualifying company in relation to the Allowance for Increased Exports (AIE) incentive for manufacturing or agricultural activities:

- Income Tax (Exemption) (No. 5) Order 2019 (Amendment) Order 2025
- Income Tax (Exemption) (No. 6) Order 2019 (Amendment) Order 2025

The above gazette orders are effective from YA 2025.

The AIE incentive briefly

Under the AIE, the amount of income exempted is determined based on the following:

AIE

- Manufacturing – 10% / 15% of value of increased exports where at least 30% / 50% of value added is attained.
- Agriculture – 10% of value of increased exports

AIE for significant increase in exports, penetration into new markets, Export Excellence Awards

For manufacturing or agricultural produce:

- 30% of value of increased exports where there is at least 50% of value of increased export.
- 50% of value of increased exports where new markets are penetrated.
- 100% of value of increased exports where Export Excellence Award is received.

Further details on the incentive can be read in [TaXavvy 10/2019](#).

Changes to the ownership conditions

Prior to the amendment, at least 60% of the issued share capital of the qualifying company shall be owned directly by Malaysian citizens. The ownership conditions are now expanded to include qualifying companies owned by prescribed retirement funds which includes Employees Provident Fund, Kumpulan Wang Persaraan (KWAP), Lembaga Tabung Haji, Lembaga Tabung Angkatan Tentera, etc., and resident companies incorporated under the Companies Act 2016 of which at least 60% of issued share capital is owned by such prescribed retirement funds.



FAQ on Mutual Agreement Procedures

The IRB has issued the FAQ on Mutual Agreement Procedures (MAP), updated as at 14 January 2025. The updates are predominantly consistent with the 2023 MAP Guidelines

The following are the key updates which are new:

Time frame of MAP

The time required to complete a MAP is dependent on the complexity of the case and the completeness and accuracy of information provided. In general, the competent authorities (CA) will endeavour to complete a MAP case within 24 months from the date of its acceptance.

Timeframe for taxpayers to provide complete and accurate information

Taxpayers have 30 days to submit the information or additional information.

Timeframe for MAP implementation

The timeframe for implementing MAP agreements is within 90 days from the date of exchange of closing letter between CAs.

The FAQ is available on IRB's website www.hasil.gov.my (International > Mutual Agreement Procedure).



Public Ruling 4/2024 - Taxation of a resident individual Part 1 - Gifts or contributions and allowable deductions

The IRB has issued Public Ruling 4/2024 ("PR 4/2024") which replaces Public Ruling 6/2023 of the same title.

PR 4/2024 has been updated to incorporate the legislative changes announced in Budget 2024 and introduced through the Finance (No. 2) Act 2023 which are effective from YA 2024. The key updates include:

Expansion of scope

- Deduction for expenses on medical treatment for parents has been expanded to include expenses incurred on complete medical examination for parents of up to RM1,000.
- Dental examinations or treatment conducted by registered dental practitioners in Malaysia, incurred on self, spouse or child is now allowed a tax deduction of up to RM1,000.
- Lifestyle relief now include expenses for self-enrichment course fees, covering areas such as hobbies, religion, languages, and other non-job-related skills.
- Relief for sport equipment and activities now includes sports training provided for self, spouse, or child, by registered associations, clubs, or companies. The amount of relief available is also increased to RM1,000.

Extension of relief period

- Deduction for fees for course of study for upskilling and self-enhancement (up to RM2,000 per YA) conducted by recognised bodies, can continue to be claimed until YA 2026.
- Cost related to electric vehicle charging facility (up to RM2,500 per YA) can continue to be claimed up to YA 2027.

PR 4/2024 is available on IRB's website www.hasil.gov.my (Legislation > Public Ruling).



Public Ruling 6/2024 – Tax incentive for organizing arts, cultural, sports and recreational activities

The IRB has issued a new Public Ruling 6/2024 - Tax Incentive for Organising Arts, Cultural, Sports, and Recreational Activities ("PR 6/2024"). PR 6/2024 explains the tax incentive available to a promoter that organises an approved art or cultural activities, sports or recreational competitions ("approved activities").

The tax incentive provides an income tax exemption of 50% of the statutory income derived from organising the approved activities. The tax incentive is effective from YA 2020 to YA 2025.

The following are the key points to note from PR 6/2024:

- Promoters of e-sport competitions can qualify for the tax incentive if the required conditions are met (refer to example 1).
- Where a promoter of the approved activities also has trading income, the trading income is excluded from the tax incentive (refer to example 2).

PR 6/2024 is available on IRB's website www.hasil.gov.my (Legislation > Public Ruling).



Public Ruling 7/2024 – Co-operative Society

The IRB has issued Public Ruling 7/2024 – Co-operative Society (“PR 7/2024”) which replaces Public Ruling 9/2011 (“PR 9/2011”) of the same title. PR 7/2024 explains the tax treatment of a co-operative society registered in Malaysia.

PR 7/2024 is available on IRB’s website www.hasil.gov.my (Legislation > Public Ruling).



Co-operative societies are eligible for specific deductions in computing their chargeable income. The special deductions available include the following:

- Sums that have been transferred or paid during the basis period for the year to statutory reserve funds or to any educational institution or co-operative organisation established for the furtherance of *co-operative principles*, limited to 25% of the societies’ audited net profits for that year.
- An amount equal to 8% (or such percentage as may be prescribed) of the *members’ funds* as at the first day of the basis period for the YA.

The IRB has updated its explanation on tax treatment in relation to the specific deduction. Salient points are in relation to the following definitions:

1. "Co-operative principles" are now explained to include:
 - a) voluntary and open membership,
 - b) democratic member control,
 - c) members economic participation,
 - d) autonomy and independence,
 - e) education, training and information,
 - f) co-operation among co-operative society, and
 - g) concern for community.
2. Reserves created from subsidies or grants received from the Federal or State governments for specific purposes is excluded in the interpretation of reserve for the purpose of computing the “members’ fund”.

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