



# Highlights of Recent Tax Cases

### Speaker

**Mr. S. Saravana Kumar**  
*Advocate & Solicitor*

**Date:** 12 March (Friday)

**Time:** 3.00 p.m.

**Venue:** KL Bar Auditorium  
 10th Floor  
 Wisma Kraftangan  
 No. 9 Jalan Tun Perak  
 50050 Kuala Lumpur

### Cases to be covered

- *SE&TM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri* (PKCP 14/2008)  
 Can the Inland Revenue Board import its own conditions to the provisions of the Income Tax Act 1967?
- *SM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri* (PKCP 26/2008)  
 Are business promotion expenses deductible expenses?
- *SPM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri* (PKCP 47/2006)  
 Are franchise fees deductible expenses?
- *SPM Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri* (PKCP 13/2006)  
 Are bank guarantee fees deductible expenses?
- *OPD Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri* (PKCP 14/2008)  
 Should the Inland Revenue Board consider the element of good faith when imposing penalty?

**S. Saravana Kumar** is a tax lawyer with Lee Hishammuddin Allen & Gledhill. He graduated in 2002 with a Second Class Upper Honours law degree from the University of London. He also holds a Master of Laws in Taxation from the London School of Economics & Political Science. Saravana also holds a Master of Science in Development Administration & Planning from University College London. He was called and admitted to the English Bar in 2006 as a Barrister-at-Law.

Please register me for the above Seminar on the Highlights of Recent Tax Cases

Name: \_\_\_\_\_ Petition No. (Pupils Only) \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Contact No.: \_\_\_\_\_ Firm: \_\_\_\_\_

Member of the Bar - RM30  Pupil-in-Chambers - RM15  Non-member - RM50  Law Student - RM15

[Please mark "X" in the appropriate Box]

Only 150 seats available. Registration must be accompanied with payment to guarantee your place and strictly on a first-come, first-served basis. Cheques should be crossed and made payable to KUALA LUMPUR BAR COMMITTEE. Please complete and forward this form together with the registration fee to

Kuala Lumpur Bar Committee  
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 No. 9 Jalan Tun Perak  
 50050 Kuala Lumpur

- N.B.**
- The Organisers reserve the right to Postpone or Cancel the Seminar, if necessary and/or to make any changes deemed to be in the best interest of the Seminar.
  - Fee paid is non-refundable unless the Seminar is cancelled by the Organisers. If a participant is unable to attend, a replacement is allowed.
  - The registration counter will be opened for registration at 2.30 p.m. on the day of the event. The Seminar will start at 3.00 p.m. sharp. Please be punctual.