

## Let top court deal with tax disputes, top judge suggests



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KUALA LUMPUR, Sept 30 —

Taxpayers should be allowed to take their income tax disputes all the way to the country's highest court instead of seeing it end a rung lower in the Court of Appeal, Chief Justice Tun Arifin Zakaria said today.

Malaysia's top judge urged Putrajaya to consider his idea, noting that tax disputes involve a lot of money and would have deep and far-reaching financial implications for not just taxpayers but the government as well.

"That's my suggestion, but that's for the government to decide," Arifin told reporters after launching a tax book, titled "Malaysia and Singapore Tax Cases Digest", written by three lawyers from law firm, Lee Hishammuddin Allen and Gledhill.



The senior judge explained that tax matters currently start at the Special Commissioners of Income Tax, with an appeal on such decisions going to the High Court before ending at the Court of Appeal.

"It does not originate at the High Court. It's an appeal to the High Court and because of that, it can't go further than the Court of Appeal," said the former head of the Inland Revenue Board's (IRB) legal department.

According to the Treasury's website, taxpayers who are unhappy with the income tax assessment by the director-general of the IRB can file an appeal.

The appeal is settled if the director-general agrees with the taxpayers' dispute.

But if the director-general disagrees with the disputed matter, the case will then be heard by the Office of the Special Commissioners of Income Tax.

Earlier in his speech, Arifin noted that the Federal Court had ruled that the Court of Appeal would be the final court for tax appeals, citing the case of Ketua Pengarah Hasil Dalam Negeri against Sabah Berjaya Sdn Bhd.

He also said the country's past practice of sending up tax appeals to the highest court was in line with the system in other Commonwealth countries.

Tax appeals have been increasing in recent years, with the number of cases registered going up from 57 in 2008 to 74 in 2009 and 104 and 159 in the years 2010 and 2011.

The same set of statistics on the Treasury's websites also showed that the number of cases disposed in 2008 and 2009 are 57 and 42 respectively, while 57 and 180 cases were settled in 2010 and 2011.

The number of cases remaining as of 2011 stands at 260.

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Last year, the Inland Revenue Board collected taxes amounting to RM124.69 billion, breaking its past records and surpassing the Ministry of Finance's initial target of RM109.09 billion and revised projection of RM123.82 billion.

In 2011, the government collected RM109.61 billion, an increase of over 26 per cent from its 2010 collection of RM86.49 billion.

In June, news agency Bernama reported that the IRB is on track to meet its target of RM130 billion in tax collections for 2013, citing political stability and the strong growth in Malaysia's Gross Domestic Product (GDP) for last year's second



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