

Tax



We are proud to announce our new practice area specialising in Tax Appeals & Litigation, Alternative Dispute Resolution and Advisory

TAX

ZUL RAFIQUE & partners' (ZRp) Tax Practice Group is comprised of our dedicated team headed by our newest partner, Feruz Anwar Seth.

Feruz joins ZRp from the Inland Revenue Board of Malaysia (LHDNM) with a number of years' experience in the handling of tax matters. We act for clients seeking to achieve a satisfactory resolution in cases of audits or investigations conducted against them by the tax authorities.

We also work closely with leading tax advisors to provide advisory services on matters relating to taxation (including support on taxation issues relating to matters handled by our other practice groups).

We appreciate that manoeuvring the taxation minefield can be a daunting and frustrating experience. We, at ZRp, aim to provide support and representation to the client with regard to the various issues that may arise from their dealings with the tax authorities.



SCOPE OF SERVICES

WE PROVIDE SERVICES TO CLIENTS IN THE FOLLOWING PRACTICE AREAS:

- Appeals & Litigation
- Alternative Dispute Resolution
- Advisory

Our team can assist in *inter alia* the following areas of tax laws:

- Appeal Proceedings with regard to Tax Assessments
- Mediation / Settlement Discussions with Tax Authorities
- Contesting Recovery Proceedings by Tax Authorities
- Judicial Review Proceedings
- Income Tax
- Real Property Gains Tax
- Stamp Duty
- Incentive Allowances in Malaysia
- Transfer Pricing in Malaysia
- Withholding Tax and Double Taxation Agreements
- Goods and Services Tax / Sales and Services Tax
- Customs Duty

APPEALS & LITIGATION

In cases where the client disputes an assessment made by the tax authorities (both LHDNM and/or Customs), ZRp can provide the representation to lodge an appeal against the said assessment. Appeals to the Special Commissioners of Income Tax and/or Customs Appeal Tribunal, appeals to the Courts against the decision thereof and, in certain cases, applications by way of Judicial Review are just some of the services provided by the firm.

It is important to note that even though the taxpayer has lodged an appeal against a tax assessment, the tax authorities may still proceed with recovery proceedings in relation to the said assessment. Here, the firm can provide representation to assist the client in either contesting or applying for a stay of the said proceedings while the appeal process is ongoing.

ALTERNATIVE DISPUTE RESOLUTION

A number of tax matters do not result in litigation and can be settled by way of settlement discussion, mediation and/or other forms of alternative dispute resolution methods. The team capitalises on its expertise and/or good rapport with the tax authorities in order to assist with the negotiation of settlements and to achieve a satisfactory resolution to the client's tax issues based on merits and, in some instances, a win-win situation.

Furthermore, in cases where recovery proceedings has been commenced against the taxpayer, the firm can assist the client to negotiate an amicable settlement to the demands by the tax authorities.

ADVISORY

ZRp works closely with a number of leading tax advisors to provide clients with comprehensive advice on identifying and minimising tax issues which may arise from their business activities. We also provide advice on specific tax issues which may arise from both clients' day-to-day activities as well as their dealings with the tax authorities. In addition to liaising with local and foreign tax specialists, the tax team also keeps close contact with tax lawyers from firms in a number of countries.

Our Partner



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Feruz Anwar Seth is a partner in the Tax practice group. He graduated with a Bachelor of Laws (Hons) Degree from the University of Westminster, UK in 1992. He was admitted as a Barrister-at-Law of Gray's Inn in 1993 and an Advocate & Solicitor of the High Court of Malaya in 1994.

Feruz joins us from the Inland Revenue Board of Malaysia (LHDNM) where he was a Senior Revenue Counsel handling tax appeal cases filed by the taxpayers. He was also involved with mediation and settlement discussions as well as mentoring the Junior Revenue Counsels.

Prior to his career with the LHDNM, Feruz worked as a legal practitioner in the areas of litigation, conveyancing and corporate-commercial matters. His clients consists of major financial institutions, corporate entities as well as government bodies and he has had a number of reported cases both while in legal practice as well as with the LHDNM.

“...in this world nothing can be said to be certain, except death and taxes.” — Benjamin Franklin, in a letter to Jean-Baptiste Le Roy, 1789