

Baker Tilly

# TAX & BUDGET SEMINAR

**SEMINAR FEE: RM480**

 24 OCTOBER 2025, FRI

 9.00AM–1.00PM

 Summit Ballroom 1, The Vertical,  
Bangsar South



**Programme No: 10001591804**



# Baker Tilly Tax & Budget Seminar

24 October 2025 | 9:00AM - 1:00PM | Summit 1 Ballroom, The Vertical

Malaysia's Budget 2026 is set to be unveiled on 10 October 2025.

In our upcoming Baker Tilly Tax & Budget Seminar ("Event"), our tax specialists, Mr. Marcus Tan, Executive Director, Tax Services, Mr. Yohan Francis, Executive Director, Transfer Pricing & International Tax and Mr. Justin Ong, Director, Tax Services, will present pertinent highlights from the budget. This will be followed by two panel sessions with subject-matter specialists.

## WHO SHOULD ATTEND

Chief Executive Officers | Chief Financial Officers | Finance Directors | Finance Managers | Group Accountants | Financial Controllers | Tax Managers | Business Advisors | Auditors | Company Secretaries | Business Owners

## PROGRAMME

9.00AM

### Opening Remarks

- **Anand Chelliah**, Managing Partner, Tax Services, Baker Tilly Malaysia

9.10AM

### The 2026 Malaysian Budget – Significant Issues and What Businesses Need to Plan for

- **Marcus Tan**, Executive Director, Tax Services, Baker Tilly Malaysia
- **Yohan Francis**, Executive Director, Transfer Pricing & International Tax, Baker Tilly Malaysia
- **Justin Ong**, Director, Tax Services, Baker Tilly Malaysia

10.30AM

### Coffee Break

11.00AM

### Investing in Johor Singapore Special Economic Zone – Examining the Potential for Companies, FDI and High Net Worth Individuals and Families

#### Panellists

- **Rob Atherton**, Head of International Wealth, Melbourne Capital Group
- **Sharmini Ganeshan**, Partner, Bock & Partners
- **Melvin Mui**, Chief Executive Officer, Hong Kong Trust Capital Management Limited

#### Moderator

- **Marcus Tan**, Executive Director, Tax Services, Baker Tilly Malaysia

12.00PM

### Tax & Legal Updates

#### Panellists

- **Vijey M Krishnan**, Head, Tax Practice Group, Raja, Darryl & Loh
- **Irene Yong**, Partner, Shearn Delamore & Co.
- **Abhi Subramaniam**, Principal, Abhilaash Subramaniam & Co

#### Moderator

- **Yohan Francis**, Executive Director, Transfer Pricing & International Tax, Baker Tilly Malaysia

1.00PM

### Lunch

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**Anand Chelliah**  
*Managing Partner, Tax Services*  
Baker Tilly Malaysia

## Profile

Anand Chelliah graduated with a Diploma in Accounting and Law from Sunderland Polytechnic University in the UK. He obtained his professional qualifications in the UK whilst training with a London-based public accounting firm from 1980 till 1989.

Anand is a licensed Chartered Tax Practitioner and a licensed Tax Agent under Section 153 of the Income Tax Act 1967.

He is also a Fellow of the Association of Chartered Certified Accountants and a Member of the Chartered Tax Institute of Malaysia.

Anand has spoken at numerous seminars as an invited speaker and panelist, and has been featured in many articles on taxation for newspapers, magazines, etc as a leading authority and expert in the field of taxation.

He is currently a Board member of Baker Tilly Global Tax Solutions Limited.

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**Marcus Tan**  
*Executive Director, Tax*  
Baker Tilly Malaysia

## Profile

Marcus Tan graduated with a BA (Hons) in Accounting and Finance from Oxford Brookes University in the UK.

He is a Member of the Chartered Tax Institute of Malaysia and a Licensed Tax Practitioner approved by the Ministry of Finance.

Marcus has more than 23 years of experience in Taxation and specialised in Tax Advisory involving corporate restructuring and financing, planning for tax efficiency, evaluation and application for tax incentives, stamp duty exemptions, RPGT and CGT advisory, M&A tax and pre-IPO structuring, tax implications for both cross-border and intercompany transactions, and tax audits and dispute resolutions, amongst others.

Marcus speaks regularly at annual post-budget seminars and webinars on tax incentives, tax disputes & resolutions, withholding tax & digital tax, corporate restructuring, and e-Invoicing.

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**Yohan Francis**  
*Executive Director, Transfer  
Pricing & International Tax,  
Baker Tilly Malaysia*

## Profile

Yohan Francis graduated with a Bachelor of Business in Commerce from Charles Sturt University, Australia. He is a Member of the Chartered Tax Institute of Malaysia.

Yohan has more than 21 years of experience in Tax. His primary focus is on Transfer Pricing, which involves documentation, tax planning, supply chain restructuring and audit defense across the region.

In addition to transfer pricing, Yohan has been involved in tax audits & Investigations, tax compliance and tax advisory. He is also experienced in tax planning, which involves feasibility studies and evaluation of tax incentives, applications for government grants and incentives for strategic projects.

Yohan has spoken at various tax seminars and conducted workshops for clients on the topic of transfer pricing in the region.

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**Justin Ong**  
*Director, Tax Services,*  
Baker Tilly Malaysia

## Profile

Justin Ong is a licensed tax agent approved by the Ministry of Finance, under Section 153 of the Income Tax Act 1967. Justin is also a Fellow Certified Practising Accountant (CPA Australia), a Chartered Accountant with Malaysian Institute of Accountants (MIA), a Chartered Tax Practitioner with the Chartered Tax Institute of Malaysia (CTIM) and he holds a Bachelor of Commerce from University of South Australia.

Justin has been in the tax practice for over 10 years. Prior to this, he was involved in audit practice for 6 years.

He has extensive experience in corporate taxation, individual taxation, as well as tax advisory, serving multinational companies and local companies. He manages a portfolio in diversified industries such as property development, construction, manufacturing, automotive, agriculture, plantation, chemicals, oil & gas, pharmaceutical, education, trading, FMCG, information technology, services, heavy engineering, insurance agency, human relocation, logistics, travel & tourism, entertainment and others.

Justin's key areas of expertise include tax compliances, tax health check, tax advisory, withholding tax, real property gains tax, tax audit & investigation and tax related advisory engagements.

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**Vijey M Krishnan**  
*Head, Tax Practice Group,*  
Raja, Darryl & Loh

## Profile

Vijey has more than 25 years of experience in tax matters. He joined Raja, Darryl & Loh in 1999 and heads the revenue law practice group there. The team is active in all areas of tax law including income tax, petroleum income tax, real property gains tax, stamp duty, GST, sales & service tax, customs duties and stamp duties. Vijey regularly appears before the Special Commissioners of Income Tax, the Customs Appeal Tribunal, the High Court and the Court of Appeal on major points of tax law.

Vijey has consistently been recommended in the area of Tax in publications such as The Asia Pacific Legal 500, the Tax Directors Handbook and Chambers Asia Pacific. He is listed as a Leading Individual in the area of Tax in Chambers Asia Pacific and as a Leading Lawyer in Asialaw Profiles. He has also been listed as a Litigation Star in Benchmark Litigation and the Asia Business Law Journal lists Vijey as one of the top 100 lawyers practising in Malaysia and in it's A-List of Malaysia's top lawyers.

Vijey is an Associate of the Chartered Tax Institute of Malaysia and has been involved in various committees including the GST and Tax Sub-Committee of the Malaysia Bar, the Tax Committee of the American Malaysia Chamber of Commerce and the Chartered Tax Institute of Malaysia Technical Committee – Indirect Taxation and Stamp Duty.

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**Irene Yong**  
*Partner,*  
Shearn Delamore & Co

## Profile

Irene practices in all aspects of Tax and Revenue law advisory, structuring, planning, audits, investigations, dispute resolution (including advising taxpayers on the settlement of tax cases or in dealings with governmental authorities) and litigation (including tax appeals, declaratory proceedings, judicial review applications, civil suits, windings up etc.), sales tax, service tax, goods and services tax (GST), transfer pricing, income tax, real property gains tax, indirect taxes, stamp duty, taxation of oil and gas companies, tax incentives, trusts, and asset protection and planning. Irene has appeared as counsel for taxpayers before the GST Appeal Tribunal, Customs Appeal Tribunal, the Special Commissioners of Income Tax and the Superior Courts of Malaysia.

Irene also practises in the area of Personal Data Protection & Privacy Laws, and provides information and data management strategies and solutions, business practice and process reviews, as well as template and document reviews for business enterprises. She has advised and conducted reviews and audits for various business enterprises, including financial institutions. She has presented many papers on personal data protection law and regularly conducts training and workshops for clients and event organisers.

Irene has been recognized as Tax Counsel in the *Asia Pacific Legal 500*, *Chambers Asia Pacific*, *Expert Guides*, *Finance Monthly*, *The Legal 500 Asia-Pacific*, *Who's Who Legal*, *Business Today Lawyers Awards 2023*, and in successive editions of the *International Tax Review* rankings. She was also awarded Bloomberg's International Tax Portfolio Author of the Year (2024) and International Tax Contributor of the Year (2018).



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**Rob Atherton**  
*Head of International Wealth,*  
Melbourne Capital Group

## Profile

I am chartered through the Chartered Insurance Institute (CII) and the Personal Finance Society (PFS) in the UK and Certified through the Financial Planning Association of Malaysia (FPAM)

Both myself and Melbourne Capital Group are licensed and authorised through the Labuan Financial Services Authority and licensed by the Securities Commission Malaysia. We also hold an Australian Financial Services license.

We are very proud to be one of a select group of Chartered Insurance Institute International Professional Partner Firms.

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**Sharmini Ganeshan**  
*Partner*  
Bock & Co

## Profile

Education: Bachelor of Laws (Hons) University of London, England  
Year of Commencement of Practice: 2000

Ms. Sharmini is a founding partner of Messrs Bock & Partners. With extensive expertise in mergers and acquisitions (M&A), corporate restructuring, foreign direct investment (FDI), private equity and venture capital funds, and shareholders' disputes, she has built a distinguished career advising both domestic and international clients. Her practical, results-driven approach and in-depth knowledge of regulatory frameworks have earned her a reputation as a trusted advisor for complex and high-stakes transactions.

Ms. Sharmini combines a meticulous understanding of legal complexities with a pragmatic and client-centered approach. Her ability to craft innovative solutions for challenging situations has made her an invaluable asset to her clients, ranging from multinational corporations to private investors. Whether navigating intricate regulatory landscapes or resolving disputes effectively, Ms. Sharmini's leadership and expertise consistently deliver results.

## Mergers & Acquisitions (M&A)

- Extensive experience handling domestic and cross-border M&A transactions, including private mergers, acquisitions, asset sales, and divestitures.
- Expertise in conducting detailed due diligence, negotiating deal terms, drafting transactional documents, and overseeing deal closures.
- Renowned for structuring deals to optimize tax efficiency and ensure compliance with regulatory requirements.

## Corporate Restructuring

- Advises companies on comprehensive corporate restructuring initiatives, including debt restructuring, internal reorganizations, spin-offs, and shareholder agreements.
- Skilled in navigating complex legal and regulatory frameworks to facilitate seamless restructuring processes.
- Proficient in leading negotiations with creditors, stakeholders, and regulatory authorities to secure favorable outcomes.

## Foreign Direct Investment (FDI)

- Extensive knowledge of local and international legal frameworks governing FDI, including foreign exchange regulations.
- Advises multinational corporations on the legal and regulatory intricacies of investing in Malaysia, ensuring compliance with local laws.
- Expert in structuring cross-border transactions that align with both domestic and global legal standards.

## Private Equity and Venture Capital Funds

- Specializes in advising private equity funds on investment strategies, buyouts, and divestitures, including comprehensive legal due diligence and agreement drafting.
- Expertise in fund formation, structuring, and exit strategies for multinational corporations and investors.
- Skilled at ensuring compliance with complex investment regulations at every stage of the fund lifecycle.

## Shareholders' Disputes

- Expert in advising on disputes between shareholders, including matters related to minority rights, breaches of shareholder agreements, and corporate governance.
- Skilled in negotiating settlements that protect clients' interests while preserving business continuity.

## Additional Expertise

- Proficient in conveyancing, offering seamless guidance on property transactions.
- Highly experienced in succession planning, helping clients preserve and protect their wealth and legacy.

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**Abhi Subramanian**  
*Principal,*  
Abhilaash Subramanian & Co

## Profile

Abhi is the Deputy Chair of the Tax and Customs Law Committee of the Malaysian Bar and is an elected member of the Bar Council. He is also a member of the Tax Committee of the Inter Pacific Bar Association (IPBA).

He was the nominee for the 2025 Asia Pacific Tax Litigator of the Year by International Tax Review, was recognized as a recommended practitioner in tax by the Legal 500 and was the 2025 recipient of the Inter Pacific Bar Association Scholarship.

Abhi practices all areas of Tax Law with a focus on disputes and administrative challenges and has appeared for taxpayers at all levels of the Malaysian Courts. He regularly acts for taxpayers in tax appeals, judicial review challenges, application for stays against tax assessments and in the settlement of disputes out of Court.

He has appeared in a number of precedent setting decisions in tax including on legal privilege, estoppel against the Revenue, liabilities of directors and the principles applicable to judicial review challenges. He also frequently represents the Malaysian Bar as counsel in public interest matters related to tax and administrative law.

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**Melvin Mui**  
*Chief Executive Officer,*  
Hong Kong Trust Capital  
Management Limited

## Profile

- TEP – Certified Trust and Estate Practitioner STEP Full Member
- With over 20-year experience of managing, financing and investing in large funds projects. He has successfully worked for General Electric (GE) Capital, Chinachem Group, China Enterprise Investment Management Limited, Credit Suisse Investment Company, MS, Kidder and Peabody. He built a US\$5 billion bond and equity portfolio which was awarded “Best Portfolio of the Year” by GE Capital.
- Rich experience in promoting large-scale domestic and overseas investment projects, enterprise management planning, primary and secondary market operation, enterprise operation and expansion, acquisition and merger. At the end of 2003, he participated in the world’s largest brewer Anheuser-Busch hostile takeover battle of Harbin Brewery’s stake held by the Harbin government, which led to the first equity competition between the world’s leading breweries.
- Have expertise in law, risk management, corporate development and corporate restructuring.
- American overseas Chinese and Internationally renowned financial expert.
- Have expertise in training talents from world famous enterprises, with detail-orientation, professional and technical backgrounds and rich experience in expansion and operation of the frontline market.
- Previously acted as a membership director of the Hong Kong Alumni Association of Harvard Business School, a director of the Thai Alumni Association, the co-chairman of the Community Chest of Hong Kong and a director of the Hong Kong United Youth Association, with a wide range of high-end interpersonal networks and rich social resources.
- Previously acted as director, investment and consultant in various fund houses incorporated in Cayman Islands.

## Education & Professional Qualification

- Advanced MBA degree of Harvard Business School
- Bachelor’s degree of New Jersey Institute of Technology