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Critical Budget 2027

MUST-HAVE TAX PLANNING | URGENT TAX AUDIT MITIGATION | IMPORTANT TAX UPDATES

FOR INCOME TAX, RPGT, SST, E-INVOICING, CGT, CTPD AND STAMP DUTY

Three days deep into the annual tax changes and Budget 2027 with Dr Choong Kwai Fatt — what to claim, what to restructure, and what you will be asked to prove.

Budget 2027

DR. CHOONG KWAI FATT | 21 CPD | FULLY HRDC CLAIMABLE*

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WHY THIS SEMINAR, THIS YEAR

Filing the return is becoming easier. Defending it is not.

Tax is facing revolutionary change. Digitisation has moved on into the adoption of AI across business, accounting and tax processes — and the rules are moving with it.

Most tax seminars tell you what changed. This one tells you what to do about it — and what it costs you personally if you do nothing.

You have already spent money on AI and software. The tax decision is still open.

The technology is moving fast, and so are the tax rules. Dr Choong expects Budget 2027 to widen the incentives for IT companies and for factories that adopt AI. Whether your spending gets the normal deduction or qualifies for the 1.5× and 2.0× deduction depends on how you structure it and when you spend it — not just on what you bought.

Is this the new direction: the company pays less tax, and the owner pays more to take the money out?

Dr Choong foresees a possible 2% cut in the corporate rate alongside a dividend tax of up to 6%. That is one strategic move, not two. The aim is to close the gap between people who earn business income and people who earn a salary. If you take profits out of your own company, this is aimed at you — and it will not be reversed. What do you need to do in 2027 to manage it?

The tax authority no longer chases only the company. It chases the people who signed.

Directors are now personally responsible for the company's tax debt. If the company cannot pay, the IRB can come to you. A travel ban goes straight to Immigration, so most directors only find out at the airport. Under the sales tax rules, Customs can prosecute directors directly.

The penalty for an incorrect return is 15% to 45% of the tax you underpaid. On a large adjustment, the gap between 15% and 45% is a very big number. Loans between related companies can be adjusted and carry a surcharge on top. And do not assume a closed year stays closed — it can still be reopened.

You sell the company once. Three taxes apply — and the rules have moved.

The IRB can go back on a position it accepted before. You file it as RPGT; they assess it as income tax and add a penalty. On top of that comes the expected CGT increase, and the dividend tax you pay to take the money out. For most directors this one deal is the biggest tax event of their working life.

> **Three days of planning, updates and audit defence — plus the pre-election giveaways.** Parliament must dissolve on 19 December 2027, so October's Budget 2027 is the last full one of this term: generous to individuals, harder on business owners. This seminar runs after the Budget speech, while Parliament is still debating it and before it becomes law.

> “
> **While others struggle to learn the latest tax changes, you will not only be aware of them — you will have income tax, SST, RPGT, E-Invoicing, CGT, CTPD and Stamp Duty updates, and various tax planning, at your fingertips.**
>
> STAY AHEAD OF THE CROWD

THIS SEMINAR COVERS

- Director personal liability, travel bans, and how to get out
- How to defend a tax audit and bring the penalty down
- Transfer pricing: loans between related companies
- Selling up: CGT, RPGT, and years being reopened
- Budget 2027 and what it means for your structure
- e-Invoice: the relaxation period and the new traps
- The latest LHDN and Customs cases against directors

SPEAKER PROFILE

A practical tax strategist — not just for saving money, but for keeping the company out of compliance trouble.

Dr Choong Kwai Fatt

ADVOCATE & SOLICITOR HIGH COURT OF MALAYA
TAX CONSULTANT

B.Acc (Hons) Malaya · LL.B (Hons) London · CLP · MCL (IIUM) · PhD (IIUM) · FCCA (UK) · CPA (M) · CA(M) · FCCS

The Ministry of Finance put him on the panel that reviewed Malaysian tax reform, including the design of GST.

Dr Choong is regarded as a pioneer in tax formation. He has conducted and published extensive research on Malaysian taxation since 2006, and — an avid researcher — has also studied the taxation systems of other countries to see how Malaysia compares.

He is known for formulating the strategies other advisers call "unthinkable."

Beyond identifying a position, he sets out a clear plan to implement it. That combination is why he is constantly sought after by listed companies, high-net-worth individuals and SMEs alike — for practical, impressive strategies, and for the foresight to see a tax problem before it becomes one.

He does not just advise. He trains the people who will defend the position.

As an expert in taxation and tax planning, he has personally trained corporate accountants and professional firms on income tax, RPGT, GST and SST implementation — the same practical grounding he brings to this seminar.

> Get ready to take good notes. Every participant goes home with the full set of comprehensively compiled seminar materials — the write-ups, the gazette references and the workings.

01 · Formation

Pioneer in tax formation

Appointed by the Ministry of Finance as one of the panel members reviewing Malaysian tax reform, including the formulation of GST.

02 · Research

Publishing since 2006

His own research on Malaysian tax, cross-checked against how other countries tax the same transactions.

03 · Practice

Trusted by listed companies

Advises listed companies, wealthy families and SMEs on strategies nobody else will put in writing.

WHY IT MATTERS FOR THIS SEMINAR

A strategist who can see the audit letter two years before it arrives teaches differently — every session is built around what actually gets tested, not just what changed in the gazette.

WHY 2027 IS NOT AN ORDINARY BUDGET YEAR

The last budget before an election is known to be generous.

The 15th Parliament dissolves automatically on 19 December 2027, with a general election required within sixty days. On the constitutional arithmetic, Budget 2027 is the last full budget of this term. Dr Choong expects it to be generous to resident individuals and harder on capital — relief where the votes are, recovery where the assets sit.

CONSEQUENCE 1 — THE WINDOW CLOSES

Reliefs granted in an election-cycle budget are routinely narrowed in the budget that follows. Whatever lands in October has a finite claiming life.

DR CHOONG'S READ ON THE 2027 PROPOSALS — GENEROUS TO INDIVIDUALS, HARDER ON CAPITAL

01	02	03	04	05
Dividend & distribution tax may go up to 6%	**Corporate rate probably goes down 2%**	**RPGT rate hike**	**Wider incentive base**	**Individual reliefs widened**
To equalise the disparity between business income and employment income.	Relief on the rate, recovered on the distribution.	Alongside evidential weakness that pushes gains into income tax.	IT sectors and manufacturing adopting AI, with 1.5× specific deductions.	Generous in scope for residents, plus probably an employment income exemption.

And every claim you make is reversible. Where documentation fails the commercial reasonableness test, the deduction is added back and the penalty is charged on the tax undercharged. The 2026 incentives — EV lease rental, e-Invoice ICT allowances, care allowance, women returning to work, flexible work arrangements — are covered on Day 1, together with the evidence each one needs to survive a review. A claim you cannot defend is worse than a claim you never made.

Budget 2027 has not been tabled. The five proposals above are Dr Choong's professional expectations based on gazette movement and policy direction through 2026 — not confirmed measures. Penalty and surcharge ranges are stated as currently legislated and are subject to change. Parliamentary dissolution dates are constitutional arithmetic under Article 55 of the Federal Constitution; no election date has been announced and none is predicted here. Content is updated with actual announcements, gazetted orders and guidelines issued one week prior to the event date.

Day 1

Annual Business Income, Structure & Personal Tax

KEY TAKEAWAYS

1. **Rate war 2027.** A 2% corporate cut against a dividend tax hike: what tax planning mechanism is needed to manage this long-term tax adjustment.
2. **Above RM1 million chargeable income.** Division of rate on high chargeable income, and what it does to a high income earner.
3. **Redeemable preference shares at premium.** The structure most advisers will not put in writing.
4. **The refund you never claimed.** Six 2026 gazette orders, most retrospective — which of your prior years to reopen first.
5. **Multi-storey car park as plant.** The new test on plant versus qualifying building.

1 BUSINESS INCOME — NON-SALES ITEMS

- A creditor waives your debt — decide who pays tax on it
- You are paid to walk away: how termination compensation is treated
- Pinpoint the date a business source actually commences
- Close a business: the tax considerations

2 DEDUCTIONS, ACCELERATED CAPITAL ALLOWANCE AND THE BUDGET 2027 INCENTIVES

- Where the 1.5× specific deduction applies
- Where the 2.0× deduction applies
- Match what you have already spent to the right range

3 SELL SHARES — LISTED OR NOT, THREE TAXES REACH FOR THE SAME GAIN

- Work out the CGT position
- Recognise when the Revenue treats the gain as income instead
- Count the dividend tax before you move the proceeds
- Break the investment holding company dilemma

4 PLANT OR BUILDING

- Identify a qualifying building
- Apply the new test: when a multi-storey car park becomes plant

5 WITHHOLDING TAX — THE RULES NOBODY REMEMBERS UNTIL THE AUDIT LETTER

- Withhold correctly on management fees
- Withhold correctly on technical fees
- Withhold correctly on consultancy fees

6 CHOOSE THE STRUCTURE THAT CARRIES YOU THROUGH BUDGET 2027

- Qualify — and stay qualified — as an MSME
- Weigh the LLP against the business
- Adopt redeemable preference shares at premium?

7 INDIVIDUAL RELIEF, AND THE RATE THAT SPLITS ABOVE RM1 MILLION

- Claim the new reliefs
- Take the widened scope inside existing reliefs
- Plan around the split rate on chargeable income above RM1 million

Day 2

Annual Incentives, Stamp Duty (Special Topic), Transfer Pricing & e-Invoice

KEY TAKEAWAYS

1. **Audit defence.** What actually moves a penalty from 45% down to 15% — and what the IRB will not accept.
2. **The pricing policy danger zone.** Transfer pricing positions that fail before benchmarking even begins.
3. **Market value in stamp duty.** The myth, the conflict, and the audit that follows.
4. **e-Invoice relaxation only to 31.12.2027.** The relaxation is extended — and there are new traps inside it.
5. **Dividend and LLP distribution tax.** The hike, the computation, and the elimination routes.

1 TAKE THE BUDGET 2027 INCENTIVES — AND HOLD THEM

- Apply the income tax exemption on the reduced rate
- Claim the investment tax allowance
- Use the extended incentives before they close
- Qualify under the export promotion

2 FOREIGN SOURCE INCOME — WHAT STILL COMES HOME CLEAN

- Track the updates and where they landed
- Treat gains on the sale of an overseas capital asset
- Revisit the foreign source dividend exemption

3 GET AUDIT-READY BEFORE THE LETTER ARRIVES

- Define what makes a return "incorrect" — scope and boundary
- Move the penalty within the 15%–45% band using mitigation factors
- Argue the grounds that actually win an audit
- Discharge the evidential burden on a time-barred assessment

4 WRITE A CONTEMPORANEOUS TP FILE THAT HOLDS

- Test whether you meet the exemption criteria
- Walk out of the pricing policy danger zone

5 SURVIVE A TRANSFER PRICING AUDIT

- Price intragroup financing arrangements
- Choose between interest restriction and deemed interest income

6 STAMP DUTY — WHERE THE DEAL COSTS MORE THAN YOU PRICED

- Stamp an asset purchase or business disposal
- Stamp a business restructuring
- Decide whether the instrument is a conveyance
- Draw the demarcation on a contract for service
- Challenge a market value assessment — the myth and the conflicts

7 DEFEND A STAMP DUTY AUDIT

- Work through the penalty regime
- Handle self-assessment and the audit that follows
- Close out a 2023–2025 voluntary disclosure assessment

8 E-INVOICING — THE RELAXATION IS LONGER, THE TRAPS ARE NEWER

- Note what changed
- Use the interim relaxation to 31.12.2027
- Step around the new traps
- Separate disbursement from reimbursement
- Comply through voluntary disclosure

9 DIVIDEND TAX AND LLP PROFIT DISTRIBUTION TAX

- Take the hike apart and compute it

10 BRING AN OVERSEAS VENTURE INTO MALAYSIA

- Structure it with a Malaysian joint venture partner
- Trace the tax impacts and the complications that follow

Day 3

Annual Remuneration, SST, CGT & Personal Liability

KEY TAKEAWAYS

1. **Salary or director's fees.** The composite that decides your personal exposure for the next three years.
2. **Directors are personally liable.** The escape route, and untying the travel restriction.
3. **When RPGT becomes income tax.** Evidential setbacks, and where the Revenue revisits a position it once accepted.
4. **The misplaced 8% SST.** Finding the danger zone before Customs does — and before prosecution follows.
5. **The one-man company.** Contract for service: where the advantage ends and the exposure starts.

1 REBUILD THE REMUNERATION PACKAGE

- Venture into BIK properly
- Handle a share option in an overseas company
- Treat retirement and death gratuity

2 PAY THE DIRECTOR — SALARY OR FEES

- Compose the split, and live with it
- Face the fatal impact of multiple income sources

3 CONTRACT FOR SERVICE — WHERE THE ONE-MAN COMPANY WINS

4 SALES TAX — UPDATES YOU CANNOT IGNORE

- Apply the exemptions and exclusions
- Understand how Customs prosecutes directors by name

5 IMPORTED TAXABLE SERVICE — FIND THE 8% BEFORE CUSTOMS DOES

- Locate the misplaced 8% SST
- Identify your danger zone and close it

6 SERVICE TAX — SECTOR BY SECTOR

- Rental and leasing activities
- Construction
- Maintenance and repair services
- Management services

7 ABSORB THE CGT HIKE

- Unquoted shares
- Overseas RPC shares

8 DISPOSE OF REAL PROPERTY — AND KEEP IT OUT OF INCOME TAX

- Work with the curtailment of IRB estoppel
- Repair the evidential setbacks for RPGT
- Recognise when RPGT turns into income tax
- Argue the winning points: RPGT is a final tax

9 MEET IRB RECOVERY AND ENFORCEMENT

- Read the factors behind the IRB's wins
- Take the escape route from personal liability
- Untie a travel restriction
- Present cogent reasons for a penalty waiver

10 KEEP UP WITH TAX ADMINISTRATION

- CP502 instalments in MyTax
- e-Rayuan
- MITRS

BURNING QUESTIONS

Bring the question you cannot ask anyone else.

Before the seminar — no limit. Send your question in advance. Dr Choong hand-picks and builds them directly into the content.

During — three questions. Submitted anonymously and answered in the Q&A session. Keep them to Budget 2027 concerns and current developments.

After — three questions. The ones that only surface once you are back at your desk. Post-seminar Q&A is included.

DAILY SCHEDULE

+ 8.30 AM — Registration & breakfast
+ 9.00 AM — Session 1
+ 10.15 AM — Tea break
+ 12.30 PM — Lunch
+ 2.00 PM — Session 3
+ 3.45 PM — Tea break
+ 5.30 PM — Q & A
+ 6.00 PM — Close

Dr Choong covers all material. The schedule flexes; the content is not cut.

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