

EY Tax Academy Flagship Series

# 2026 Budget and Tax Conference (Penang)

12 November 2025

Eastern & Oriental Hotel, Penang



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The better the answer.  
The better the world works.



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# Agenda

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Time	Event
8:00 a.m.	Registration and refreshments
9:00 a.m.	Welcome address
9:15 a.m.	<b>Plenary 1</b> Budget 2026 tax proposals – Corporate income tax and tax incentives
10:30 a.m.	Coffee break and networking
11:00 a.m.	<b>Plenary 2</b> Budget 2026 tax proposals – Individual income tax and indirect tax
12:30 p.m.	Networking lunch
2:00 p.m.	<b>Plenary 3</b> Stamp duty: Recent developments and what businesses need to do to prepare for self-assessment and audits
4:00 p.m.	<b>Plenary 4</b> Sales Tax and Service Tax unveiled: Key updates and strategic insights  <b>Plenary 5</b> Transfer pricing compliance strategies and audit insights
5:30 p.m.	End of conference Refreshments



# Speaker profiles

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## Mark Liow

Associate Partner,  
Global Compliance  
and Reporting,

Ernst & Young Tax  
Consultants Sdn.  
Bhd.

Mark has over 25 years of experience in tax compliance and planning, advisory, field tax audit, tax due diligence reviews, applications for tax incentives as well as employee share schemes. His portfolio spans a diverse range of industries, such as manufacturing, services, electronics, medical, property and construction, trading and investment holding. He also has extensive experience in handling personal taxation matters, including tax compliance as well as taxation matters relating to outbound and inbound assignees for multinational corporations and public listed companies.



## Hisham Halim

Partner,  
International Tax  
and Transaction  
Services,

Ernst & Young Tax  
Consultants Sdn.  
Bhd.

Hisham has over 20 years of corporate tax, transfer pricing and commercial experience, including 12 years in the UK and Australia. He is experienced in transfer pricing, supply chain and business model optimization and government incentives. He has extensive experience in a wide range of complex transfer pricing engagements and planning projects as well as audits for large multinationals and government-linked companies in various industries.

Hisham has been actively involved in assisting companies with the development of transfer pricing strategies, preparation of global transfer pricing documentation, operational transfer pricing (i.e., operational aspects and practical considerations of implementing transfer pricing for businesses), global supply chain reengineering projects and strategic controversy management. His experiences also include transfer pricing due diligence projects and negotiating advanced pricing arrangements.



## Jalbir Singh Riar

Partner, Indirect  
Tax,

Ernst & Young Tax  
Consultants Sdn.  
Bhd.

Jalbir has 15 years of experience in providing advisory and compliance services on indirect tax matters covering Sales Tax and Service Tax (SST), goods and services tax (GST), excise duty, free zones, customs importation/exportation, licensed manufacturing warehouses, import duty exemption, refund and drawback, customs procedures/facilities, various free trade agreements and cross-border indirect tax planning for a wide variety of industries. He has also conducted indirect tax training for clients with the Ministry of Finance and the Royal Malaysian Customs Department on GST and SST related matters.



## Chua Siong Chee

Japan Business  
Services (JBS)  
Malaysia Tax  
Leader; and  
Associate Partner,

Ernst & Young Tax  
Consultants Sdn.  
Bhd.

Siong Chee is an Associate Partner at Ernst & Young Tax Consultants Sdn. Bhd., with more than 20 years of professional experience in taxation. He has extensive experience in tax advisory, tax planning, corporate tax compliance, tax incentives, capital gains tax, real property gains tax and stamp duty. Siong Chee's experience covers a wide range of industries, such as real estate, hospitality and construction (RHE), fast-moving consumer goods, manufacturing, oil and gas, education, plantation, services, engineering services, trading, etc. He advised and assisted various local and multinational companies in relation to the implementation of e-Invoicing and EY Global Tax e-Invoicing Solution (GTES) in Malaysia.

# Speaker profiles

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**Angeline Lee Li Choon**

Director, Global Compliance and Reporting,

Ernst & Young Tax Consultants Sdn. Bhd.

Angeline has over 20 years of experience in corporate income tax. Her portfolio covers a wide range of industries including manufacturing, agriculture, property development, property management, retail, investment holding, medical and education.

Angeline's core experience is in tax compliance, where she has assisted clients in tax provision reviews, the preparation of tax returns and computations, handling of queries and tax audits by the Inland Revenue Board of Malaysia (IRBM) as well as the submission of tax appeals and the finalization of tax returns and tax refunds.



**Shobana Rathakrishnan**

Director, People Advisory Services Tax,

Ernst & Young Tax Consultants Sdn. Bhd.

Shobana has over 17 years' experience in individual income tax, with a focus on global mobility and tax. She helps in managing expatriate tax matters for international assignees from the semiconductor, consumer products, shipping and transportation industries. She is involved in tax planning projects for employees on cross-border assignments and has extensive experience in share plan advisory as well as personal tax planning advisory engagements. Shobana has also conducted payroll due diligence reviews for companies to highlight the risk of non-compliance of employer tax obligations and has provided recommendations to structure cost-effective remuneration and compensation packages.



**Germaine Ong**

Director, Indirect Tax,

Ernst & Young Tax Consultants Sdn. Bhd.

Germaine has over 15 years of experience. She spent six years in corporate and individual income tax compliance and advisory before moving to indirect tax. Her clients include local and multinational companies that are mainly in manufacturing, electronics and technology, automotive, property development, construction, healthcare, service, consumer products as well as oil and gas. She provides advisory and compliance services on indirect tax matters covering GST, SST and customs compliance as well as conducted indirect tax due diligence reviews for companies undergoing mergers and acquisitions. Her experience in indirect tax also includes global trade, business restructuring, price control and anti-profiteering matters.



**Sin Boon Siu**

Senior Manager, International Tax and Transaction Services,

Ernst & Young Tax Consultants Sdn. Bhd.

Boon Siu has over 12 years of experience in the field of transfer pricing. He has managed the transfer pricing needs of both local and large multinational clients across Malaysia and Singapore, spanning a wide range of industries, including oil and gas, automobile, shipping, electrical and electronics, pharmaceuticals, property development and fast-moving consumer goods.

He has also represented major multinational clients in complex transfer pricing audit cases and has been involved in transfer pricing advisory projects, advanced pricing agreement projects and operational transfer pricing matters.

# Registration details

Registration fee (per person)	Fee* (RM)
Normal rate	1,100.00

Group registration A group of three individuals and above registering under the same company or group of companies.	1,045.00
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EY Tax Academy (EYTA) subscribers Please visit <a href="https://www.ey.com/en_my/ey-tax-academy">https://www.ey.com/en_my/ey-tax-academy</a> for details.	660.00
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To register, please choose the link corresponding to your registration category: [Individual](#) | [Group](#)

Closing date: **5 November 2025**



## Gifts that give back

Participants will receive limited edition EY merchandise.

Join us and enjoy these benefits!

- One-week access to the EYTA for attendance, conference materials and more.
- Morning refreshment, one lunch and two coffee breaks.
- E-certificate of attendance for seven CPE hours.

## For enquiries

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+604 688 1964

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+604 688 1910

## Important notes



\*The registration fee is inclusive of an 8% Service Tax.



Once registered, the selected participant category and payment method are final.



A confirmation email will be sent within three working days upon receipt of the online registration form.



No refund or cancellation is allowed upon receipt of the confirmation email.



Conference materials are accessible via the EYTA app.



Replacements are allowed before the closing date.



Register at the counter for attendance by 9:15 a.m. on the conference day.

# Terms and conditions

## Registration

- Registrations can only be made online. To register, please complete the online registration form and make payment promptly.
- Please indicate in the registration form if the participant intends to claim the HRD Corp training grant. A maximum of nine participants from the same employer is permissible according to the HRD Corp guidelines.
- Registration fees are non-refundable once the registration has been confirmed. No refund will be entertained for cancellations/withdrawals or no shows on the day of the conference. Cancelled unpaid registrations will also be liable for full payment of the registration fee.
- Replacements are allowed. However, the details of the person(s) replacing the registered participants must be submitted by the registration closing date.
- A confirmation email will be issued within three working days upon receipt of the online registration form.

## Payment

- Remittance information:  
HSBC BANK MALAYSIA BERHAD  
Account No. 371447632101  
SWIFT HBMBMYKL
- If the participant is claiming the HRD Corp training grant, please provide the grant approval code to [adeline.fork@my.ey.com](mailto:adeline.fork@my.ey.com) by 5 November 2025.

## Other important information

- No part of the materials may be reproduced in any form, stored in a retrieval system, transmitted by any means electronically or mechanically, photocopied or recorded without the prior permission of the author or the organizers. Video/sound recording is strictly prohibited.
- All information contained in this brochure is correct and accurate at the time it is published. The organizers reserve the right to cancel, make any amendments and/or changes to the program if warranted by circumstances beyond the control of the organizers and shall not be responsible for any costs, damages or losses incurred by the participant due to changes and/or cancellation. The organizers also reserve the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.
- Attendance:
  - a) Must register at the counter by 9:15 a.m. on the day of the conference.
  - b) The e-certificate of attendance will only be released to the registered participant with full attendance and full payment after the completion of the conference.

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# For HRD Corp applicants

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HRD Corp training course number: 10001608403

- For grant application, please refer to the [HRD Corp employer guidelines](#).
- Please email your grant approval code to [adeline.fork@my.ey.com](mailto:adeline.fork@my.ey.com) by 5 November 2025 to confirm your participation.
- MyCoID: 179793K
- Training provider name: Ernst & Young Tax Consultants Sdn. Bhd.
- Course title: 2026 Budget and Tax Conference (Penang)
- Scheme name: HRD Corp Claimable Course
- Type of training: Public
- Total training hours: 7.0 (One day)
- Trainers (only need to insert one name from the list): Angeline Lee
- Level of certification: Certificate of attendance

## Trainer profile for HRD Corp



### Angeline Lee Li Choon

Director, Global Compliance and Reporting,  
Ernst & Young Tax Consultants Sdn. Bhd.

#### Education

- Bachelor of Commerce (Major in Accounting) from University of Adelaide, Australia

#### Memberships and affiliations

- Certified Practising Accountant of CPA Australia
- Chartered Accountant of Malaysian Institute of Accountants

#### Professional background

- Angeline has over 20 years of experience in managing corporate tax engagements and working with large multinational and public companies across various sectors, including services, property development, construction, manufacturing, retail, medical and education.
- Her primary area of experience lies in tax compliance, where she has demonstrated proficiency in assisting clients with the preparation of accurate tax returns and computations. She is well-versed in providing tax advisory services, conducting thorough reviews of tax provisions and navigating the complexities of tax audits.
- Angeline is also skilled in handling tax appeals to the tax authorities on behalf of clients. Her detailed/broad understanding of tax regulations and attention to detail enable her to support clients effectively, helping ensure compliance with tax obligations while reducing potential risks.