

# Dr Choong Kwai Fatt's Bibliography As At May 2010

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## **2005**

24. Advanced Malaysian Taxation: Principles and Practice, Seventh edition, Kuala Lumpur: InfoWorld, 2005, 620 pages.
25. Malaysian Taxation: Principles and Practice, Eleventh edition, Kuala Lumpur: InfoWorld, 2005, 704 pages.
26. Malaysian Tax Digest (1932-2004), Second edition, Kuala Lumpur: InfoWorld, 2005, 425 pages.
27. Tax Research in Malaysia, First edition, Kuala Lumpur: Kwai Fatt Tax Research and Consultancy, 403 pages.
28. All Malaysia Tax Cases (1937-2005), 2005 edition, Petaling Jaya: Sweet & Maxwell Asia, 4 volumes 3000 pages.
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## **2004**

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32. How to Fill in Your Income Tax Return Form B, First edition, Petaling Jaya: InfoWorld, 2004, 94 pages.
33. Tax Planning on Business Income, First edition, Petaling Jaya: Sweet and Maxwell Asia, 2004, 187 pages.
34. Istilah Percukaian, First edition, Petaling Jaya: Sweet and Maxwell Asia, 2004, 202 pages.
35. Tax Audit and Investigation, First edition, Petaling Jaya: InfoWorld, 2004, 210 pages.
36. Malaysian Taxation - Revision and Practice Set, Fourth edition, Petaling Jaya: InfoWorld, 2004, 284 pages.
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40. Tax Planning on Malaysian Employees, First edition, Petaling Jaya: Sweet and Maxwell, 2003, 142 pages.
41. Malaysian Revenue Law Cases - A Practical Index, Petaling Jaya: InfoWorld, 2003, 360

pages.

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44. Inland Revenue Guidelines, Rulings and Government Gazettes, Second edition, Petaling Jaya: InfoWorld, 2002, 542 pages.
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57. Advanced Malaysian Taxation - Principle and Practice, Third edition, Petaling Jaya: InfoWorld, 1998, 456 pages.
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59. Real Property Gains Tax - Principles, Policy and Practice, First edition, Petaling Jaya: InfoWorld, 264 pages.

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63. Malaysian Taxation - Principle and Practice, Second edition, Petaling Jaya: InfoWorld, 1997, 402 pages.

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### **PUBLISHED ARTICLES**

#### **(a) Academic /Professional Journals (by empirical research) [3 Research Report]**

##### **2009**

1. Tax Audit in Malaysia: Survey Evidence from Professional Accountants in Tax Practice. Malaysian Institute of Accountants eBook, Articles of Merit Award on PAIB 2008, pp. 8-26.

##### **2008**

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3. Hawkers And Self-Assessment Tax System: Survey Evidence From Malaysia, Malayan Law Journal Article Supplement, [2008] 6 MLJ, pp lx-lxxv.

#### **(b) Academic /Professional Journals [69 Journal Report]**

##### **2009**

1. The Merry Go Round of Prima Facie Test, Malayan Law Journal Article Supplement 2009. 1 MLJ, Malayan Law Journal, pp c1xiii-c1xxvi.
2. Rental Income and Its Sources. The Chartered Secretary Malaysia, The Malaysian Institute of Chartered Secretaries and Administrators, May-June 2009, pp 21-3.
3. The Admissibility of Computerised Records under Section 90A of the Evidence Act 1950, The Law Review 2008, Sweet & Maxwell Asia 2008, pp 620-7.
4. Benefiting from the Single Tier Dividend System, ACCA Focus, The Association of Chartered Certified Accountant, March 2009, pp 32-4.
5. A critical Review of PR 4/2006 in relation to Valuation of Stock in Trade & Work in Progress, The Chartered Secretary Malaysia, The Malaysian Institute of Chartered Secretaries and Administrators, July - August 2009, pp 17-18.

##### **2008**

6. From a Dividend Imputation System to a Single Tier Dividend System, Accountants Today, March 2008, pp 30-32.
7. The moving from Dividend Imputation System to Single Tier Dividend System, The

Malaysian Corporate Secretarial Journal, The Malaysian Association of Company Secretaries, January – March 2008, vol. 38, pp 9-10.

8. The New Amendment to the Payment of Stamp Duty, The Malaysian Corporate Secretarial Journal, The Malaysian Association of Company Secretaries, January – March 2008, vol. 38, pp 11-12.

## **2006**

9. Provision or Accrued Expenses, The Certified Company Secretary, Jan – March 2006, pp 12-13.
10. The Tax Authorities' Power to Revoke an Assessment made under RPGT and Switch to Income Tax, The Certified Company Secretary, April – June 2006, pp 2-4.
11. Anti Avoidance on Substantial Change of Shareholder, The Certified Company Secretary, April – June 2006, pp 5-6.
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13. The Scope of an Executor's Liability to Settle the Income Tax of a Deceased Person, The Malaysian Accountant, August 2006, pp10-12.
14. The Scope of an 'Executor' and his/her Liability to Income Tax - To Sign or Not to Sign the Income Tax Form B for the Deceased Person? The Chartered Secretary Malaysia, September – October 2006, pp 25-27.
15. Provision or Accrued Expenses? – An Analysis of the Court of Appeal's Decision in Exxon Chemical (M) Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri, The Law Review, 2006, pp 42-45.
16. The New Outlook on Investment Holding Companies: post Finance Act 2005, The Law Review, 2006, pp 142-148.
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18. Listed Investment Holding Company: One Business or Three Businesses? The Law Review, 2006, pp 404-409.
19. Managing Tax Exam Strategies: A Study Approach to Success, MAICSA Students Supplement, June 2006 Volume 9 No. 2, pp 2-6.

## **2005**

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25. Malaysian Dentist: Tax Implications, Penalties for Non Compliance and Tax Planning Aspects, Malaysian Dental Journal, The Malaysian Dental Association, June 2005 Volume 26 No. 1, pp 6-9.
26. Employees Share Option Scheme (ESOS) - A Review of Public Ruling 4/2004, The Malaysian Corporate Secretary, The Malaysian Association of Company Secretary, July - September 2005, pp 8-12.
27. Tax Research in Malaysia, The Chartered Secretary Malaysia, November 2005, pp 16-20.

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#### **2004**

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60. Leasing industries – a call for reform, Tax Nasional, September 1997, pp 27-31.

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63. The deductibility of interest expense - the scope and its limitation, Business Law Journal, July 1996, pp xxiii-xxviii.
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68. Malaysian experience on anti-avoidance, Current Law Journal, October 1995, pp xiv-xix.
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**(c) Others Journal [6 Journals]****2002**

1. Tax planning for individuals, Association of Chartered Certified Accountants (ACCA)

- official website, [www.accaglobal.com](http://www.accaglobal.com), 16 September 2002, pp 1-16.
2. Real property gains tax, Association of Chartered Certified Accountants (ACCA) official website, [www.accaglobal.com](http://www.accaglobal.com), 11 September 2002, pp 1-5.
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  6. A review of section 140 after Sabah Berjaya decision, Malaysian Tax Briefing CCH, November/December 1999, pp 4-9.

#### **(d) Mass Media [53 Articles]**

##### **2009**

1. Tips for filling your income tax returns. The Star Newspaper: Malaysia. 15 April 2009. p B5.
2. If you pay minimum EPF how does it affect your taxes. The Star Newspaper: Malaysia. 16 April 2009. p B7.
3. More tips on lessening your income tax burden. The Star Newspaper: Malaysia. 17 April 2009. p B7.
4. Policies with better tax rebates for employees. The Star Newspaper: Malaysia. 28 April 2009. p B4.
5. Business expenses and bad debts. The Star Newspaper: Malaysia. 27 June 2009.
6. Revenue recognition and cost of sales. The Star Newspaper: Malaysia. 26 June 2009.
7. Tax planning for business assets. The Star Newspaper: Malaysia. 29 June 2009.

##### **2008**

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9. Dr. Choong Talks on Taxation: ESOS - Taxable?, China Press, 27 March 2008.
10. Dr. Choong Talks on Taxation: References for Self Assessment, China Press, 12 April 2008.
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12. Dr. Choong Talks on Taxation: How to calculate withdrawal from Unapproved Provident Fund and Compensation for loss of Employment?, China Press, 10 April 2008.
13. Dr. Choong Talks on Taxation: How to calculate living accommodation provided by employer?, China Press, 5 April 2008.
14. Dr. Choong Talks on Taxation: Utilize living accommodation provided by employer and ensure tax efficiency, China Press, 4 April 2008.
15. Dr. Choong Talks on Taxation: Taxability of allowances provided by employer, China Press, 3 April 2008
16. Dr. Choong Talks on Taxation: Calculating Benefit in Kind, China Press, 29 March 2008.
17. Dr. Choong Talks on Taxation: Calculation of exemption on gratuity, China Press, 22 March 2008.
18. Dr. Choong Talks on Taxation: Staff Loans - Taxable?, China Press, 28 March 2008.
19. Hassle Free Self Assessment: Salary and EPF, Nan Yang Siang Pau, 7 February 2008.
20. Hassle Free Self Assessment: Tax deduction of entertainment expenses, Nan Yang Siang Pau, 6 February 2008.
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  23. Hassle Free Self Assessment: Valuation of stock in trade for Sole Proprietor, Nan Yang Siang Pau, 30 January 2008.
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  43. Dr. Choong Talks on Taxation: Combined Assessment, China Press, 26 August 2008.
  44. Dr. Choong Talks on Taxation: Fully utilise tax relief, China Press, 25 August 2008.
  45. Dr. Choong Talks on Taxation: Tax saving tips, China Press, 20 April 2008.
  46. Dr. Choong Talks on Taxation: Calculation of Partnership Income, China Press, 19 April 2008.
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  48. Dr. Choong Talks on Taxation: How to calculate gratuity, China Press, 21 March 2008.
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50. Submission of Tax not equal to Payment of Tax, China Press, 13 April 2008
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52. Dr. Choong Talks on Taxation: Ensure your employment income prior to tax submission, China Press, 20 March 2008.
53. Tax Submission for Employees - Employer's Responsible, China Press, 17 April 2008.

## **(e) Proceedings**

### **2009**

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2. Self-assessment Tax System and Compliance Complexities: Tax Practitioners Perspectives, Proceeding of the Oxford Business and Economic Conference, St Hugh's College, Oxford University, United Kingdom, 1 July 2009. Oxford Journal and Association for Business & Economics Research.

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3. Hawkers and Self-Assessment Tax System: Survey Evidence From Malaysia, Proceedings of the Eighth Global Conference of Business & Economics, Florence, Italy, 17 – 19 October 2008, International Journal of Business & Economics and Association for Business & Economics Research.
4. Tax Practitioners Perception on Tax Audit and Tax Evasion: Survey Evidence in Malaysia, Proceedings of the Eighth International Business Research Conference, Dubai, EAU, 27 – 28 March 2008, World Business Institute.
5. Electronic Tax Filing System: Taxpayers' Perspectives, Seventh Wuhan International Conference on E-Business, Vols 1-111 - Unlocking the Full Potential of Global Technology, pp 338-344

### **2003**

6. The concept of income under the Malaysian self assessment regime, Second Global Conference on Business and Economics, London, England July 5 – 7 2003, Association for Business and Economics Research.

## **SEMINARS PRESENTED [52 Seminars]**

### **2009**

1. Smart Tax Strategies on Businesses & Investment Planning during the Economic Turmoil, SP Setia Bhd Group, 31 May 2009, Setia Tropika Sales Office, Johor.
2. Companies Tax Computation - The Advanced Tax Planning Aspects, Synergy Trainings & Seminars, 14 May 2009, Park Royal Hotel Kuala Lumpur.
3. Tax Restructuring and Planning in Uncertain Times, The Association of Chartered Certified Accountants (ACCA), 19 February 2009, Concorde Hotel Kuala Lumpur.
4. Practical Workshop on Tax Audit in Economic Uncertainties, Synergy Trainings & Seminars, 11 February 2009, Concorde Hotel Kuala Lumpur.

5. Tax Dialogue on Single Tier Dividend System and Reinvestment Allowance, The Association of Chartered Certified Accountants (ACCA), 21 January 2009, Concorde Hotel Kuala Lumpur.

## **2008**

6. Tax Restructuring on Land Transactions, Joint Venture Projects and Property Developer Tax Strategies, Synergy Trainings & Seminars, 24 September 2008, Parkroyal Hotel, Kuala Lumpur.
7. Tax Planning, Audit and Restructuring within a Sdn Bhd – A Practical Skill, Experience Sharing Workshop, Synergy Trainings & Seminars, 11 – 12 September 2008, Parkroyal Hotel, Kuala Lumpur.
8. Post Budget Review 2009, Association of Chartered Certified Accountant, 30 August 2008, Parkroyal Hotel, Kuala Lumpur.
9. SME Conference 2008, Association of Chartered Certified Accountant, 26 July 2008, The Gurney Hotel, Penang.

## **2007**

10. Tax Development on Latest Changes in Law, Association of Chartered Certified Accountant , 25 October 2007, Concorde Hotel, Kuala Lumpur.
11. Tax Implications of 2008 Budget & Practical Application of the Latest Tax Developments, Malaysian Institute of Accountant , 27 September 2007, Seri Pacific Hotel, Kuala Lumpur.
12. Tax Implications of 2008 Budget & Practical Application of the Latest Tax Developments, Malaysian Institute of Accountant , 19 September 2007, Parkroyal Hotel, Kuala Lumpur.
13. Tax Implications of 2008 Budget & Practical Application of the Latest Tax Developments, Malaysian Institute of Accountant , 13 September 2007, Traders Hotel, Penang.
14. Budget 2008 - Effective Tax Planning, 8 September 2007, MATRADE Exhibition and Convention Centre, Kuala Lumpur.
15. A Pragmatic Approach to Tax Planning of Companies, Association of Chartered Certified Accountant , 15 – 16 August 2007, Ever Green Laurel Hotel, Penang.

## **2006**

16. Tax Planning Lawyers-Employees, Sole Proprietor and Equity Partners, Kuala Lumpur Bar Committee, 19 April 2006, KL Bar Auditorium, Kuala Lumpur.
17. Towards Goods and Service Tax in Malaysia: A preliminary Study, Business and Economics Society International Conference, Business and Economics Society International, 15 – 19 July 2006, Florence, Italy.
18. Tax Development on Latest Changes in Law, The Malaysian Institute of Certified Public Accountants, 1 August 2006, Concorde Hotel, Kuala Lumpur.
19. A Practical Approach To Tax Planning Of Companies Workshop, Bridge Knowle Events, 7 August 2006, Concorde Hotel, Kuala Lumpur.
20. A Workshop On Tax Audit & Tax Investigation – A Pragmatic Approach To Preparation & Survival, Bridge Knowle Events, 8 August 2006, Concorde Hotel, Kuala Lumpur.
21. Comprehensive Planning for Real Property Gains Tax, Malaysian Institute of Accountant, 24 August 2006, Shangri La, Tg Aru Resort, Kota Kinabalu.
22. 2007 Post Budget Review, Association of Chartered Certified Accountant, 2 September 2006, Concorde Hotel, Kuala Lumpur.
23. Comprehensive Planning for Real Property Gains Tax (RPGT), Malaysian Institute of Accountants, 12 October 2006, Hilton Hotel, Kuching.

## **2005**

24. Tax Planning & Major Issues Affecting Businessman, Malaysian Financial Planning Council, 16 January 2005, Putra World Trade Centre, Kuala Lumpur.
25. Tax Planning on Form B and Form BE Filing, Everfine Management, 24 March 2005, Cititel Hotel, Kuala Lumpur.
26. Tax Planning on Partnership, Everfine Management, 24 March 2005, Cititel Hotel, Kuala Lumpur.
27. Tax Planning for Business Enterprises, Everfine Management, 5 April 2005, Cititel Hotel, Kuala Lumpur.
28. Personal Taxation Simplified, The Star Publication with the cooperation of Malaysian Institute of Taxation, The Star, 6 April 2005, Eastin Hotel, Petaling Jaya.
29. Comprehensive Tax Planning for Property Developers and REITS, Malaysian Institute of Taxation, 29 - 30 April 2005, Cititel Hotel, Kuala Lumpur.
30. Comprehensive Tax Incentives for Companies, Malaysian Institute of Accountants, 4 May 2005, Holiday Inn, Kuching.
31. 16. Form B & Form P for Practitioner Firms, Malaysian Institute of Taxation, 17 May 2005, PNB Darby Park, Kuala Lumpur.
32. Comprehensive Tax Incentives for Companies, Malaysian Institute of Accountants, 19 - 20 July 2005, Petaling Jaya Hilton, Petaling Jaya.
33. Goods and Service Tax (GST) for SMEs, Association of Chartered Certified Accountants, 5 August 2005, Concorde Hotel, Kuala Lumpur.
34. Recent Developments in Tax Audit and Investigation, Malaysian Institute of Accountants, 16 - 17 August 2005, Grand Plaza Parkroyal, Kuala Lumpur.
35. Comprehensive Tax Incentives for Companies, Malaysian Institute of Accountants, 29 - 30 August 2005, Petaling Jaya Hilton, Petaling Jaya.
36. Taxation for Construction Companies and Property Developers, Association of Chartered Certified Accountants, 8 September 2005, Sibü.
37. Good and Services Tax for SMEs, Jointly organized by Association of Chartered Certified Accountants and SMIDEC, 9 September 2005, Kuching.
38. 2006 Post Budget Review, Association of Chartered Certified Accountants, 3 October 2005, Concorde Hotel, Kuala Lumpur.
39. 2006 Budget Proposals and Recent Developments, Jointly organised by Malaysian Institute of Accountants and Malaysian Institute of Taxation, 4 October 2005, Sheraton Hotel, Labuan.
40. Tax Planning for Business Enterprises, Association of Chartered Certified Accountants, 7 October 2005, Johor Bahru.

## **2004**

41. Tax Briefing for Practitioners, Malaysian Institute of Accountants, 6 February 2004, Kuala Lumpur.
42. Tax Planning for Sole Proprietor and Employees, Malaysian Institute of Management, 24 February 2004, Kuala Lumpur. (in Chinese)
43. Tax Audit and Company Directors, Malaysian Institute of Accountants, 2 March 2004, Kuching Hilton, Kuching.
44. Tax Planning for Malaysian Employees and Business Income, Sweet & Maxwell Asia, 14 April 2004, Hyatt Regency Kinabalu, Kota Kinabalu.
45. Tax Planning for Budget 2005, Everfine Management, 15 September 2004, Park Royal, Kuala Lumpur.
46. Tax Planning for Companies in a Self Assessment Regime, Asia Business Connection, 29 September 2004, Putra World Trade Centre, Kuala Lumpur.
47. Tax Audit and Investigations for Companies & Directors, Asia Business Connection, 25 October 2004, Putra World Trade Centre, Kuala Lumpur.

48. Comprehensive and Effective Tax Planning for Property Developers, Contractors and Property Transaction, Asia Pacific Diligence, 13 December 2004, Pan Pacific Hotel, Kuala Lumpur.
49. Tax Workshop, The Faculty of Accountancy Universiti Teknologi Mara, 16 - 17 December 2004, UiTM, Shah Alam.

### **2003**

50. Income Tax Audit and Investigations Seminars, Malaysian Institute of Accountants, 12 - 13 August 2003, Armada Hotel, Petaling Jaya.
51. Tax Computation and Tax Management of Companies, Asia Business Connection, 19 August 2003, Putra World Trade Centre, Kuala Lumpur.
52. Strategic Tax Planning, Service Tax and Tax Audit for Sole Proprietors and Partnerships, Asia Business Connection, 2 September 2003, Legend Hotel, Kuala Lumpur.

### **RESEARCH PROJECTS (Current & On-going)**

1. Tax System for SMEs in Malaysia
2. Transfer Pricing Issues in Malaysia
3. A Study on Commercial Islamic Instruments in Malaysia
4. The Impact of Tax Incentives on Foreign Investment in Malaysia