DALAM MAHKAMAH TINGGI MALAYA DI KUALA LUMPUR

(BAHAGIAN RAYUAN KUASA-KUASA KHAS)

PERMOHONAN SEMAKAN KEHAKIMAN NO.: 25-335-12/2015

Dalam Perkara menurut Artikel 8 dan Artikel 96 Perlembagaan Persekutuan

Dan

Dalam Perkara menurut Seksyen-Seksyen 4A, 15(A), 109B dan 132 Akta Cukai Pendapatan 1967

Dan

Dalam Perkara menurut Artikel 7, 8, dan 12 dalam Perjanjian Pengelakan Cukai Dua Kali antara Malaysia-Jepun berkuatkuasa mulai 01.01.2000

Dan

Dalam Perkara mengenai Surat-Surat bertarikh 10/08/2015 dan 18/12/2015 (No. Rujukan: C 1853247-00 (A03/14)) dari Lembaga Hasil Dalam Negeri Malaysia

Dan

Dalam Perkara mengenai satu permohonan untuk semakan kehakiman untuk relif di bawah perenggan 1 Jadual kepada Akta Mahkamah Kehakiman 1964 selaras dengan Aturan 53 dan Aturan 92 Kaedah-Kaedah Mahkamah 2012

ANTARA

ALWAN ENTERPRISE SDN BHD
(NO. SYARIKAT: 388564-K)
(dahulunya dikenali sebagai SISMA ENTERPRISE SDN BHD)

... PEMOHON

DAN

KETUA PENGARAH HASIL DALAM NEGERI MALAYSIA
... RESPONDEN

Grounds of Decision

Azizah Nawawi, J:

Application

[1] The applicant's application for judicial review is seeking the following orders:

(i) An order of Certiorari be issued to quash the respondent's decision via the respondent's letters dated 8.10.2015 and 18.12.2015 with reference number C 1853247-00 (A03/14) which stated that the applicant's payments to Fukada Salvage & Marine Works Co. Ltd, a company in Japan is subject to withholding tax under Section 109B (1) (c) of the Income Tax Act 1967 (the "**ITA 1967**");

(ii) In the alternative, an order that the respondent ("**DGIR**") review the decision of the respondent as in the letters dated 8.10.2015 and 18.12.2015 under the reference number C 1853247-00 (A03/14);

(iii) A declaration that the respondent's refusal to apply Article 8 of the Double Taxation Avoidance Agreement between Malaysia – Japan is flawed and/or inappropriate and/or odd, absurd, and/or in breach of Article 96 of the Federal Constitution;

(iv) A declaration that the applicant does not have to pay any withholding tax under Section 109B (1) (c) of the Income Tax Act 1967 to the respondent pursuant to Article 8 of the Double Taxation Avoidance Agreement between Malaysia and Japan; and

(v) An order that the respondent shall postpone all further proceeding to enforce the decision in the letters dated 10.8.2015 and 18.12.2015 under the reference number C 1853247-00 (A03/14) until the disposal of this proceeding.

The Salient Facts

[2] The applicant is a Private Limited Company, registered in Malaysia. The applicant's main activities are as follows:

(i) operating, maintaining and chartering of marine vessels;
(ii) supplying, installing, commissioning and maintaining of transformers;
(iii) scientific laboratory equipment;
(iv) trading of fertilizers; and

(vi) Oil and gas.

[3] In the course of its business, the applicant had entered into a bareboat chartering agreement with Fukada Salvage & Marine Works Co. Ltd based in Osaka, Japan ("**Fukuda**") for the boat known as '*Shin Chou Maru*', later renamed as '*Omni Taran*' for a period of five (5) years.

[4] The amount of payments made by the applicant to Fukuda are as follows:

Year of Assessment	**Amount (RM)**
2007	4,182,540.32
2008	13,796,656.46
2009	11,847,104.50
2010	1,229,850.00
Total	**31,056,151.28**

[5] On 12.2.2014, the DGIR had conducted an audit on the applicant for the years of assessment 2007 to 2012 relating to the payment of bareboat chartering to Fukuda.

[6] Pursuant to the audit, the DGIR issued a letter to the applicant informing the applicant that the payment of bareboat chartering to Fukuda is a special class of income under section 4A(iii) of the ITA 1967, which is subject to withholding tax under section 109B(1)(c).

the DGIR further states that under Article 12 of the Double Taxation Avoidance Agreement between Malaysia – Japan ("**Malaysia-Japan DTA**"), such payment would fall under royalty.

[7] The DGIR then demanded the following payment of withholding tax together with a penalty of 10% in their letter dated 10.8.2015:

Year of Assessment	Withholding Tax	Penalty	Total
2007	RM 418,254.03	RM 41,825.40	RM 460,079.43
2008	RM1,379,665.65	RM137,966.56	RM1,517,632.21
2009	RM1,184,710.45	RM118,471.05	RM1,303,181.50
2010	RM 122,985.00	RM 12,298.50	RM 135,283.50
TOTAL	**RM3,105,615.00**	**RM310,561.00**	**RM3,416,176.64**

[8] The applicant through their Solicitor wrote to the DGIR explaining their legal stand on the matter but it was rejected by the DGIR by way of their letter dated 18.12.2015.

[9] Hence, the applicant filed an application for judicial review to challenge the said decision on 22.12.2015.

The Findings of the Court

[10] The test in an application for judicial review has been set out in the case of **Booi Kim Lee v YB Menteri Sumber Manusia & Golden**

Plus Geaniait SB [1999] 3 MLJ 515, where Justice KC Vohrah adopted Lord Diplock's classification of grounds of judicial review in the House of Lords case of *Council of Civil Service Unions V. Minister for the Civil Service* [1985] AC 374. The three (3) grounds described by Lord Diplock are:

(i) illegality;
(ii) irrationality; and
(iii) procedural impropriety.

[11] By illegality as a ground for judicial review, it means *"that the decision-maker must correctly understand the law that regulates his decision-making power and must give effect to it'* and that *"... the authority concerned has been guilty of an error of law in its action as for example, purporting to exercise a power which in law it does not possess*".

[12] By irrationality it means 'Wednesbury unreasonableness' and "*applies to a decision which is so outrageous in its defiance of logic or of accepted moral standards that no sensible person who had applied his mind to the question to be decided upon could have arrived at it*".

[13] By procedural impropriety, it includes *'failure by an administrative tribunal to observe procedural rules that are expressly laid out..."* and *"duty to act fairly*".

[14] In the present application, the applicant is relying only on the issue of illegality, in that the DGIR had wrongly interpreted the provisions of the Malaysia-Japan DTA in arriving at his decision. The applicant submits as follows:

(i) that the DGIR was wrong and committed an error in law which resulted in an illegality when it decided that the payment of bareboat chattering by the applicant to Fukuda falls on Article 12 of Malaysia - Japan DTA and did not take into account the exclusion clause in that Article that makes clear that royalties under Article 12 is exclusive from those set out in Article 8 Malaysia-Japan DTA and that the Bare Boat Chartering by the applicant falls under Article 8 of Malaysia - Japan DTA;

(ii) that the DGIR was wrong and committed an error in law which resulted in an illegality when it decided that the payment of bareboat chartering by the applicant to Fukuda falls under Article 12 of Malaysia - Japan DTA and did not take into account that any interpretation made must be read together with the Commentary to Article 8 of Malaysia Japan DTA by Organization for Economic Corporation and Development ("**OECD**") model which Malaysia - Japan DTA was modeled on and which is followed by many countries in the world; and

(iii) that the DGIR was wrong and committed an error in law which resulted in an illegality when it decided that the payment of bareboat chartering by the applicant to Fukuda falls under

Article 12 of Malaysia - Japan DTA and did not take into account that Fukuda is an international shipping company, which operates in the international traffic and bareboat chattering business is an ancillary business and not its main business and therefore Article 8 of Malaysia - Japan DTA applies.

[15] The relevant provisions of the Malaysia - Japan DTA read as follows:

*"**ARTICLE 8***

1. *Profits from the operation of ships or aircraft in international traffic carried on by an enterprise of a Contracting State shall be taxable only in that State.*

2. *Notwithstanding the provisions of Article 2, in respect of the operation of ships or aircraft in international traffic carried on by an enterprise of a Contracting State, that enterprise of Malaysia, shall be exempt from the enterprise tax in Japan, and, if an enterprise in Japan, shall be exempt from any tax similar to the enterprise tax in Japan which may hereafter be imposed in Malaysia.*

3. *The provisions of the preceding paragraphs of this Article shall also apply to profits from the participation*

in a pool, a joint business or an international operating agency."

"**ARTICLE 12**

1. *Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.*

2. *However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10% of the gross amount of the royalties.*

3. *The term "royalties" as used in this Article means payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including software, cinematograph films and films or tapes for radio or television broadcasting, any patent, trademark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience, as well as receipts from a bare boat*

charter of ships or aircraft (other than those dealt with in Article 8)."

[16] On the construction of the provisions of the Malaysia-Japan DTA, Justice Rohana Yusuf (as she then was) in **Damco Logistic Malaysia Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri** [2011] MSTC 30 - 033 held as follows:

> "*The* ***DTA modelled after the OECD Model Convention containing Commentary that determines the construction of Article XII of DTA. In OA Pte Ltd v. Ketua Pengarah Hasil Dalam Negeri [1996] MTSC 2, 752 it was observed that the Commentary of the OECD model has been used to determine the construction of the treaty.*** *This seems to be also the position in other countries using the same model as seen in the decisions of the Australian High Court in Thiel v. Commissioner of Taxation of the Commonwealth of Australia [1990] 171 CLR 338, the Supreme Court of Canada in Crown Forest Industries Ltd v. Canada [1995] 2 SCR 802 s well as the United Kingdom in the case of Sun Life Assurance Co of Canada v. Pearson (Inspector of Taxes) [1986] STC 335, 59 TC 250.*" (emphasis added)

[17] Therefore, the Commentary of the OECD will be used to determine the constructions of the relevant articles in the Malaysia-Japan DTA.

[18] With regards to Article 8, the applicant referred to Paragraphs 5 and 6 of the OECD Commentary, which states as follows:

"5. ***Profits obtained by leasing a ship*** *or aircraft* ***on charter*** *fully equipped, crewed and supplied* ***must be treated like the profits from the carriage of passengers or cargo***. *Otherwise, a great deal of business of shipping or air transport would not come within the scope of the provision. However, Article 7, and not Article 8, applies to profits from leasing a ship or aircraft on a bare boat charter basis except* ***where it is ancillary activity of an enterprise engaged in the international operation of ships*** *or aircraft.*

6. ***Profits derived from an enterprise from the transportation of passengers or cargo otherwise than by ships or aircraft that it operates in international traffic are covered by the paragraph to the extent that such transportation is directly connected with the operation, by that enterprise, of ships or aircraft in international traffic or is an ancillary activity.*** *One example would be that of an enterprise engaged in international transport that would have some of its passengers or cargo transported internationally by ships or aircraft owned by other enterprises, e.g. under code – sharing or slot-chartering agreements or to take advantage of an earlier sailing. Another example would*

be that of an airline company that operates a bus service connecting a town with its airport primarily to provide access to and from that airport to the passengers of its international flights." (emphasis added)

[19] The applicant takes the position that the payments made to Fukuda pursuant to the bare boat chartering agreement falls under Article 8 as Fukuda does not have a permanent establishment in Malaysia, is an international shipping company operating in international waters, it transport both passenger and cargo and that the bare boat chartering is only an ancillary business of Fukuda.

[20] The applicant also submits that payments made to Fukuda pursuant to the bare boat chartering agreement does not fall under Article 12 as the OECD Commentary on Article 12 is only on taxation of royalties:

"I. Preliminary remarks

1. In principle, ***royalties in respect of licences to use patents and similar property and similar payments are income to the recipient from a letting.*** *The letting may be granted in connection with an enterprise (e.g. the* ***use of literary copyright*** *granted by a publisher or the* ***use of a patent*** *granted by the inventor) or quite independently of any activity of the*

grantor (e.g. use of a patent granted by the inventor's heirs)." (emphasis added)

[21] Added to that, the exclusion clause in Article 12 clearly shows that once the payments to Fukuda falls within Article 8, then it would not fall within Article 12. Therefore, the applicant submits that Article 12 is not relevant in this case.

[22] In order to fall within Article 8 of the Malaysia-Japan DTA, it is the submission of the applicant that the following facts must be established:

(i) that Fukuda should not have a Permanent Establishment in Malaysia;

(ii) that Fukuda is an international shipping company and carry on its business in international water/traffic;

(iv) that Fukuda must be an enterprise engaged in the international operation of ships in the transportation of passengers or cargo; and

(v) that the bare boat chartering must be an ancillary business of Fukuda.

[23] The applicant then submits that all the above requirements have been established by the applicant. The applicant had produced all

the necessary documents from reliable websites and states that the DGIR's contention that these documents are not enough evidence *"doesn't hold water as the Respondent had not produced anything to the contrary to disprove the information given by the Applicant."*

[24] The applicant then submits that:

> *"I humbly submit that this Honourable Court will have no choice other than to rely on these documents submitted before it and draw a conclusion in the absence of any documents to the contrary by the Respondent."*
> (see paragraph 10/page 25 of Applicant's Written Submission)

[25] I cannot agree with the submission of the applicant as it is trite law that the onus is on the taxpayer to demonstrate that the withholding tax should not have been imposed, and it is not the duty of the DGIR to disprove the tax payer's case. In **Lower Perak Co-Operative Housing Society Bhd v. Ketua Pengarah Dalam Hasil** [1994] 2 MLJ 713, the court held that the onus is on the taxpayer to demonstrate that the assessment should not have been made, and the said assessment should stand unless and until the taxpayer satisfied the Special Commissioners that it (the assessment by the DGIR) was wrong. The taxpayer undertook the same onus when he brought a further appeal to the court.

[26] However, from the affidavit affirmed by the applicant, to establish that Fukuda does not have a permanent establishment in Malaysia and that Fukuda is an international shipping company and carry on its business in international waters, the applicant had merely exhibited the company profiles downloaded from the internet.

[27] On the issue that Fukuda deals in international operation of ships in the transportation of passengers or cargo, the applicant exhibited a "*Lesen Membekal Peralatan/Memberi Perkhidmatan Kepada Syarikat-Syarikat Carigali dan Pengeluar Minyak/Gas di Malaysia*" issued by Petronas to the applicant.

[28] On the issue that the bare boat chartering must be an ancillary business of Fukuda, the applicant relied on a report prepared by RAM Credit Information Sdn Bhd. However, from the footnote at page 1 of the report, it is clearly stated as follows:

> "***NOTICE***: *The information provided by RAMCI in this report is based on information which is available to the public domain.* ***We do not guarantee the accuracy of the information*** *provided by RAMCI...*" (emphasis added)

[29] There is no affidavit from Fukuda to state the fact that it has no permanent establishment in Malaysia, or that it carries on its business in international waters or that bare boat chartering is only its ancillary business. There are no primary documents to support the mere statements of the applicant. The applicant merely relied on

documents downloaded from the internet or sourced from third party, which is clearly unreliable. As such, the authenticity of these documents have not been verified, and to ask this Court to accept the same is clearly unacceptable.

[30] Added to that, the DGIR has submitted that the agreement between Fukada and the applicant confirms that it involved the bareboat chartering of the vessel, *Omni Taran*, which is described as '*anchor handling, tug, supply*' type of vessel. It is not described as a vessel for transportation of cargo or passengers.

[31] In response to the DGIR's affidavit, the applicant states that the vessel, *Omni Taran* is a multi-purpose and Anchor Handling Vessel and not simply an '*anchor handling, tug, supply*' vessel as described by the DGIR.

[32] In view of the unreliable documents, either downloaded from the internet or sourced from third parties, and the contradicting statements made by both the applicant and the DGIR, this court cannot make a finding of fact that the payments arising from the agreement between the applicant and Fukada on the bareboat chartering, falls under Article 8 or 12 of the Malaysia – Japan DTA.

[33] Therefore, I am of the considered opinion that in order to decide whether the payments made by the applicant to Fukuda falls within Article 8 or Article 12, there must be an ascertainment of the underlying facts. Without a proper ascertainment and/or findings of

the facts, this court cannot come to a definitive conclusion as to whether Article 8 or 12 is applicable in this factual situation.

[34] It is on this basis that the matter should have been referred to the Special Commissioners of Income Tax ("**SCIT**") under section 109H(1) of the Income Tax Act 1967, as the SCIT are the judges of facts in tax matters. In **Ketua Pengarah Hasil Dalam Negeri v. Mudah.My Sdn Bhd** [2017] MLJU 162, in a similar issue on withholding tax, the Court of Appeal held as follows:

> *"[31] It is to be emphasized that the dispute raised by the respondent could be dealt with by the Special Commissioners of Income Tax like any other appeals on assessment.* ***The merits of this application significantly involved disputes of facts and being as such, it is our opinion that the Special Commissioners of Income Tax being judges of fact are the best for hearing and deciding ion tax grievances. The position of the Special Commissioners of Income Tax as judges of fact*** *has been confirmed by the Federal Court in Kerajaan Malaysia v. Dato' Haji Ghani Gilong [1995] 3 CLJ 161 when it authoritatively said –*
>
> *"We say so because Special Commissioners are the judges of fact, and have the jurisdiction to consider not only the plea of limitation based on subsections 1 and 3 of*

s. 91 of the Act but also other issues such as whether the amount of tax sought to be recovered is excessive, incorrectly increased, all of which are issues which the Court in proceedings for recovery of tax by suit is prohibited by s. 106(3) of the Act from entertaining." (emphasis added)

[35] The applicant relied on the case of **Ketua Pengarah Hasil Dalam Negeri v. Thomson Reuters Global Resources** [2016] 7 CLJ 210, where the issue before the court is on the interpretation of the word 'royalty' under Article 12(4) of the Malaysia – Swiss Federal Council Double Taxation Agreement 1974. It must be noted that this case was an appeal from the SCIT, where the SCIT has made a finding of fact.

[36] In **Ketua Pengarah Hasil Dalam Negeri v. Alcatel-Lucent Malaysia** [2017] 1 MLJ 563, the respondent applied to review the decision of the DGIR demanding payment of withholding tax. The application was allowed by the High Court and was affirmed by the Court of Appeal. However, the DGIR's appeal was allowed by the Federal Court where the court held that where a party is not satisfied with the decision of the DGIR, he should have exercised his right to appeal to the SCIT under section 109H of the Income Tax Act 1967. The Federal Court also held as follows:

"[60] Had the respondents filed an appeal before the Special Commissioners, where the onus is on the

respondents to establish their position, they will be accorded every opportunity to show where the appellant went wrong. The respondents may request for the attendance of witnesses to give evidence on oath and request any witness to produce any books, papers or documents which is in his custody or control necessary for the purposes of the appeal. Therefore, before the Special Commissioners the respondents will have all the opportunity to ventilate his disgruntlement, with every opportunity to undo what the appellant had determined (see Director-General of Inland Revenue v Lahad Datu Timber Sdn Bhd [1978] 1 MLJ 203)."

[37] On the merits of the application itself, I am bound by the decision of the Court of Appeal in **Ketua Pengarah Hasil Dalam Negeri v. Teraju Sinar Sdn Bhd** [2014] 4 MLJ 218, where the court held that the charging law is the Income Tax Act 1967 and not the DTA, which only determines availability of relief from tax and that the party seeking relief from tax should be the non-resident in Malaysia. The Court held as follows:

"THE DOUBLE TAXATION AGREEMENT ('DTA')

[40] ***It is trite the relationship between the ITA and the DTA is that the charging law is the ITA and not the DTA which only determines availability of relief from tax:*** *see Lembaga Hasil Dalam Negeri Malaysia v Alam*

Maritim (M) Sdn Bhd [2014] 2 MLJ 1. In our view, s. 132 of the ITA provides the special status described in United Overseas Bank Ltd v Ketua Pengarah Hasil Dalam Negeri [1997] 3 MLJ 359 as inherent to a DTA that enables the DTA to determine the availability of relief from tax imposed under the ITA.

[41] ***But the party that is relieved of the liability to tax by the DTA is not Teraju but Union Concept****. Section 4A created three special classes of income derived in Malaysia, of a person not resident in Malaysia may be chargeable to tax. Section 15A deems these three classes to be derived from Malaysia if any one of three conditions are met, and the payer in Malaysia is imposed the duty to make deductions of withholding tax to the KPH. That is a responsibility entirely distinct or separate from the liability of Union Concept under para (ii) of s 4A notwithstanding the provisions of s 4. It is then for Union Concept to avail itself of the relief under the DTA.*

[42] In SGS Singapore (Pte) Ltd v Ketua Pengarah Hasil Dalam Negeri [2000] 7 MLJ 229; [2000] LNS 143, ***the appellant was SGS Singapore (Pte) Ltd. It claimed relief under Article IV of the DTA as a company that did not 'carry on business' in Malaysia and did not have a 'permanent establishment' in Malaysia. It was held that tax withheld should be paid to the appellant***

SGS Singapore (Pte) Ltd. *In Director-General of Inland Revenue v Euromedical Industries Ltd [1983] 1 CLJ 281 (FC), the Federal Court made clear that the payments by Euromedical Industries Sdn Bhd to the recipient company Euromedical Industries Ltd, a United Kingdom company, with no permanent establishment in Malaysia for management services was taxable only in the United Kingdom. It may be noted that it was the recipient company that took up the claim against the KPH.*

[43] The question rather neatly put emerged in Erria Shipping Pte Ltd v Cara Timur Transport Sdn Bhd [1989] 1 MLJ 133; [1988] 1 LNS 173 where Chong Siew Fai J (as he then was) said:

... The central issue therefore is whether the commission earned by the plaintiff company is subject to Malaysian withholding tax under s 109B(1) of the Act such that the defendant as the payer thereof is legally obliged or entitled to deduct the tax thereon upon paying the commission to the plaintiff. It must be made clear that the issue for determination is whether the defendant is statutorily entitled to deduct the amount under s 109B(1) and not whether the plaintiff company is liable to pay tax in Malaysia on the commission earned ...

[44] There ***being no claim for relief by Union Concept, the issue whether Union Concept is relieved of liability does not arise.*** *The starting point before relief is sought therefore remains, that is, the application of the charging provisions ss 4A and 15A. We hold that Teraju's liability from the failure, its failure to act under s 109B, attracted the operation of s 39(1)(j) and that it is not a matter involving the operation of the DTA.*" (emphasis added)

[38] The same position was taken by the Federal Court in **Alcatel – Lucent Malaysia** (supra) where the courts held at page 582:

"*By circumventing the Special Commissioners from resolving these issues, and unwittingly leaving the deeming provision unrebutted, the first respondent's payments to the second respondent are thus income derived from Malaysia. That being so, the requirements of s 4(d) read together with ss 109, and 4A read together with s. 109B of the ITA have been satisfied.* ***In short, as the first respondent is liable to pay (and did pay), and the second respondent is taxable even though a non – resident, ss 109 and 109B respectively will be triggered and the first respondent is statutorily bound to withhold a portion of the payment as tax***..." (emphasis added)

[39] Therefore, applying the principle in **Teraju Sinar's** case, the DGIR is correct to demand payment of the withholding tax from the applicant. If Fukuda takes the position that their income can only be taxed in Japan under the Malaysia- Japan DTA, they must make the application to the DGIR. The statutory duty of the applicant is merely to withhold the tax portion of Fukuda and transmit the same to the DGIR.

Conclusion

[40] Premised on the reasons enumerated above, I find no merit in the application as this court is not in a position to ascertain the underlying facts, simply based on documents downloaded from the internet and the unreliable report from RAM Credit Information Sdn Bhd. The applicant should have referred this matter to the SCIT, which would be the proper forum to make a finding of facts and decide on the issues between the parties. As such, the application is dismissed with costs.

(AZIZAH BINTI HAJI NAWAWI)
JUDGE
HIGH COURT MALAYA
(Appellate and Special Powers Division 2)
KUALA LUMPUR

Dated: 3rd October 2018

For the Applicant : Mr. S. Vijayaretnam @ Veizay
Messrs Veizay & Company
Kluang, Johor Darul Takzim.

For the Respondent : SRC, Mr. Muhd Farid b. Jaafar
Lembaga Hasil Dalam Negeri Malaysia
Cyberjaya.

Cases referred:

1. Booi Kim Lee v YB Menteri Sumber Manusia & Golden Plus Geaniait SB [1999] 3 MLJ 515.

2. Damco Logistic Malaysia Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri [2011] MSTC 30 – 033.

3. Lower Perak Co-Operative Housing Society Bhd v. Ketua Pengarah Dalam Hasil [1994] 2 MLJ 713.

4. Ketua Pengarah Hasil Dalam Negeri v. Mudah.My Sdn Bhd [2017] MLJU 162.

5. Ketua Pengarah Hasil Dalam Negeri v. Thomson Reuters Global Resources [2016] 7 CLJ 210.

6. Ketua Pengarah Hasil Dalam Negeri v. Alcatel-Lucent Malaysia [2017] 1 MLJ 563.

7. Ketua Pengarah Hasil Dalam Negeri v. Teraju Sinar Sdn Bhd [2014] 4 MLJ 218.