

# Yap Wen Hui

Senior Associate

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## Qualifications

- Advocate and Solicitor, High Court of Malaya (2021)
- Bachelor of Laws (Qualifying Degree with Hons) University of Warwick
- Barrister-at-Law (Middle Temple)

## Languages

- English
- Malay
- Chinese



Yap Wen Hui is a senior associate at our firm, specialising in tax law matters, including tax litigation and tax advisory. Her areas of focus include income tax disputes, real property gains tax disputes, petroleum income tax disputes, and stamp duty.

Wen Hui was also involved in corporate law, assisting companies in mergers and acquisitions.

She has represented multinational corporations and government-linked companies in tax matters before the Special Commissioners of Income Tax, the High Court, the Court of Appeal, and the Federal Court.

Wen Hui also extends her expertise to transactional work, particularly in providing tax advice on major projects.

In “The Legal 500” 2025 and 2026, Wen Hui was recognised as a leading tax lawyer. The publication noted that *“she is regularly involved in the team’s key matters and is recognised by peers or clients. Her practice is considered one to watch.”*

Apart from legal practice, Wen Hui also contributes articles to the Chinese section of Malaysiakini.

## Experience

### Tax Litigation / Advisory

- Successfully represented Wiramuda (M) Sdn Bhd in a judicial review challenging the constitutionality of the tax provision in the Income Tax Act 1967 (“ITA”) where the Federal Court unanimously held that Section 4C of the ITA is unconstitutional as it contravenes Article 13(2) of the Federal Constitution. This is a landmark case where the apex court ruled that the tax provision is unconstitutional for the first time.
- Successfully represented Horizon Hills Resort Berhad in a tax appeal on capital allowance claim where the Court of Appeal unanimously held that the capital expenditure on golf course and its facilities amounting to approximately RM 141 million incurred qualified for capital expenditure.
- Successfully represented Hong Leong Yamaha Motor Sdn Bhd, a member of the Hong Leong Group, a Malaysian conglomerate with diverse business interests in various countries globally where the Court of Appeal unanimously set aside the Bills of Demand imposing additional sales tax amounting to RM 28 million which were raised by the Royal Malaysian Customs Department. The Court of Appeal’s ruling marks a significant precedent in the interpretation of the Sales Tax Act 2018.

### Practice Areas

- Capital Gains Tax
- Corporate M&A Tax
- Corporate Income Tax
- Cross-Border & International Tax
- Customs Duty, Sales & Service Tax
- Digital Service Tax
- Stamp Duty
- Real Property Gains Tax
- Tax Advisory
- Tax Incentive & Tax Relief
- Tax Litigation & Resolution

- Successfully represented PETRONAS Penapisan (Terengganu) Sdn Bhd, a subsidiary of Petroliaam Nasional Berhad (PETRONAS) which is a global energy and solutions company and a government-linked company, ranked amongst the largest corporations on the Fortune Global 500, in obtaining leave to commence judicial review against the transfer pricing assessment amounting to RM 2.8 billion raised by the Director-General Inland Revenue. This is the largest transfer pricing dispute in Malaysia and the region.
- Successfully represented PETRONAS Carigali Sdn Bhd, a subsidiary of PETRONAS, in a stamp duty appeal where the High Court an agreement for the installation of a gas compressor is to be stamped at the nominal rate of RM10, and not at an ad valorem rate. The Stamp Duty Collector has then withdrawn their appeal before the Court of Appeal. This is a landmark ruling as this is the first reported case of its kind in Malaysia given the novelty of service agreements being ruled as an instrument falling under Item 4 since the introduction of Item 22.
- Successfully represented Kimberly Clark Products (M) Sdn Bhd, a subsidiary of Kimberly-Clark Corporation which is an American multinational corporation that produces and manufacturers sanitary paper products and surgical & medical instruments, in obtaining leave to commence judicial review against the Bills of Demands imposing additional sales tax amounting to RM 20,505,082. This is a significant decision in light of the Court of Appeal's decision in Hong Leong Yamaha Motor Sdn Bhd v Director-General of Customs, Royal Malaysia Custom Department (2024) MSTC 30-704.
- Advised a Malaysian-based multinational corporation engaged in oil palm plantation, resource-based manufacturing, and property development for the group companies' group-wide stamp duty exercise.
- Advised and represented a multinational corporation involved in the manufacture and sale of tobacco products in a dispute with the Royal Malaysian Customs Department.
- Advised a Malaysian-based corporation engaged primarily in oil palm plantation, agro-based businesses, and investment holdings on its tax arrangement on the farm.
- Advised a China-based multinational corporation involved in construction work for its corporate and tax matters arising from a cash pooling arrangement.
- Advised a well-known company involved in engineering and construction on its tax treatment for the gains derived from the disposal of land and its tax treatment for service tax.
- Advised a company engaged in property development, building construction and general contracting services for the service tax treatment on a development project.
- Advised a listed company engaged in port operations, logistics, property development, and infrastructure services in tax advisory and tax incentive application.
- Acted for a multinational corporation involved in the design, manufacture, and retail of luxury fashion goods in a judicial review application and advising the multinational corporation on its related tax issues on intercompany management expenses.
- Acted for a multinational corporation involved in the manufacture and distribution of automotive tyres and rubber products in a dispute with the Royal Malaysian Customs Department on the issue of import duty and sales tax in a judicial review.

## **Real Estate / Projects**

- Advising an internationally renowned shoe brand on its divestment exercise to transition into an asset-light model through the strategic disposal of its property holdings.
- Advising a leading Malaysian medical centre on its lease acquisition at the price of RM20 Million.

## **Corporate & Commercial Transaction**

- Advising a China-based car wiper manufacturer, supplying renowned automotive brands, on its acquisition of a Malaysian company from a Swiss-based company.
- Advising Fiamma Berhad on its Joint Venture Agreement with Samyou, a renowned China-based HVAC manufacturing company.

## **Publications**

- Malaysian Chambers Global Practice Guide for Transfer Pricing 2023
- International Tax Review: The evolving world of Malaysia's digital services tax
- International Tax Review: Malaysian High Court decision paves way for substantial stamp duty savings
- International Tax Review: The Wiramuda case – landmark Federal Court ruling in Malaysia that compensation is not taxable
- Malaysian Legal Review
- Judicial Review in Malaysia: Case Commentaries on Key Topics, Transfer Pricing Chapter
- Malaysian Tax Law & Principles

- CTIM Tax Guardian – Recent Transfer Pricing Trend in Malaysia from a Legal Perspective
- Article in Mandarin titled 我看到的司法独立 published on Malaysiakini
- Article in Mandarin titled 转让定价新法规的意义 published on Malaysiakini

## Reported Cases

- Petronas Penapisan (Terengganu) Sdn Bhd v Director General of Inland Revenue Malaysia [2022] MLJU 2097
- PNSB Water Sdn Bhd v Minister of Finance Malaysia (Director General of Inland Revenue Malaysia, Intervener) [2022] MLJU 2800
- Wintercorn Malaysia Sdn Bhd v Director General of Royal Customs [2022] MLJU 2231
- Courts (Malaysia) Sdn Bhd v Director General of Inland Revenue Malaysia [2022] MLJU 553
- Horizon Hills Sdn Bhd v Director General of Inland Revenue Malaysia [2020] MLJU 2647
- ENE (Melaka) Sdn Bhd v Director General of Inland Revenue Malaysia [2021] MLJU 2294
- Wiramuda (M) Sdn Bhd v Director General of Inland Revenue Malaysia [2022] 5 MLJ 414
- Sri Damansara Sdn Bhd v Minister of Finance Malaysia (Director General of Inland Revenue Malaysia, Intervener) [2022] MLJU 3128
- Wealthy Growth Sdn Bhd v Minister of Finance Malaysia (Director General of Inland Revenue Malaysia, Intervener) [2022] MLJU 3129
- Puncak Niaga Construction Sdn Bhd v Minister of Finance Malaysia [2021] MLJU 1186
- Etiqa Family Takaful Bhd (formerly known as Etiqa Takaful Bhd) v Director General of Inland Revenue Malaysia [2022] MLJU 2882
- Petroliam Nasional Berhad v Director General of Royal Customs and Others [2022] MLJU 3242
- Horizon Hills Resort Berhad v Director General of Inland Revenue [2023] AMEJ 2848
- Syarikat Kapasi Sdn Bhd v Minister of Finance Malaysia and Other Cases [2023] MLJU 524
- Hong Leong Yamaha Motor Sdn Bhd v Director General of Royal Customs, Royal Malaysian Customs Department (2024) MSTC 30-704
- Wiramuda (M) Sdn Bhd v Director General of Inland Revenue Malaysia [2023] 4 MLJ 753
- Petronas Carigali Sdn Bhd (PCSB) v Stamp Duty Collector [2023] 6 AMR 427

## Professional Affiliations

- Member, Malaysia Bar
- Associate Member, Chartered Tax Institute of Malaysia

## Accolades

- Legal 500 for 2025 & 2026 – Leading Associate