

MALAYSIA

Malaysia legislation guide



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From the year 1991 up to the year 2010, Malaysia has enjoyed real Gross Domestic Product (GDP) growth of an average 5.8% per annum. Malaysia provides foreign investors with various legal incentives such as the following:

Raising of capital

Financial arrangements for the purpose of FDI are unrestricted and market-oriented. In respect of non-resident controlled companies, such companies can obtain any amount of forward exchange contracts, guarantee facilities and short-term trade financing facilities for a period of 12 months. These companies are also permitted to borrow a total sum of RM10 million (US\$3.17 million) without prior approval from the central bank.

Foreign ownership

If a company exports at least 50% of its product and does not compete with local industry, or if it exports at least 80% of its product regardless of competition, said company is allowed 100% foreign ownership by the Promotion of Investment Act of 1986 (PIA 1986). All proposals for manufacturing projects are screened by the Malaysian Industrial Development Authority (MIDA), the government's principal agency for the promotion of manufacturing and services, in order to determine the compatibility of these projects with the Second Industrial Master Plan (1996–2005).

Tax friendly

Malaysia is a tax friendly jurisdiction. There are no annual wealth taxes, estate duties (inheritance tax), gift taxes, accumulated earnings tax, federal income tax, thin capitalisation rules nor transfer pricing rules. Furthermore, capital gains taxes are only levied in very limited circumstances.

In August 2009, Prime Minister Najib Razak opened Malaysia's first Special Economic Zone (SEZ) in the East Coast Economic Region (ECER) to provide special incentives to future prospective domestic and international investors.

The Pioneer Status (PS) and the Investment Tax Allowance (ITA) are two of the major tax incentives available to companies investing in the manufacturing sector. In order to be eligible for said incentives, certain criteria take precedence including the level of value-add at the company, technology used and industrial linkages. Once granted a PS, the company enjoys a five year partial exemption from the payment of income tax but pays tax on 30% of its statutory income. Commencement of the exemption period is from its Production Day (defined as the day its production level reaches 30% of its capacity). The company may apply for an ITA as an alternative to the PS.

Sixty-four bilateral Avoidance of Double Taxation Agreements (DTAs), including six with The Association of Southeast Asian Nations (ASEAN),

have been concluded by Malaysia. DTAs can be defined as agreements between two countries seeking to avoid double taxation by defining the taxing rights of each country with regard to cross-border flows of income. The said agreement will provide for tax credits or exemptions to eliminate double taxation.

Guarantee against expropriation or nationalisation

The Investment Guarantee Agreement (IGAs) provides a guarantee against expropriation or nationalisation. The IGAs also confer the right to remit or repatriate profits and dividend royalties on investments in any usable convertible currency capital. The Bank Negara Malaysia (Central Bank of Malaysia) does not impose exchange control restrictions by virtue of the Exchange Control Act 1953 and there are no restrictions in regards to repatriation of capital, profits, dividend, interest and commissions.

Anti-competition laws

The introduction of anti-competition laws signifies Malaysia's commitment to putting Malaysia on a par with other jurisdictions by prohibiting anticompetitive agreements and abuse of dominance. The two main prohibitions are:

- (i) prohibition of agreements or concerted practices between enterprises or association of enterprises which have the objective of significantly "preventing, restricting or distorting" competition, and
- (ii) prohibition of abuse by an enterprise or enterprises of a dominant position in Malaysia.

Other components include anticompetitive agreements prohibition inclusive of horizontal and vertical agreements that will directly affect business and exclusivity arrangements – but with exemptions in the form of relief of liability for agreements promoting efficacy and social benefits.

The Competition Bill 2010 (the Bill) excludes anti-competitive mergers, encourages whistle blowing, is designed to prohibit unfair trade practices and is applicable to any activities outside Malaysia that have an effect on competition in any market in Malaysia.

The Bill further provides an illustrative list of activities that may constitute abuse of a dominant position and expressly states that the market share of an enterprise would not in itself be conclusive evidence of whether the enterprise occupies a dominant position in the market. Considerable powers will be granted to the authorities. For example, the Minister of Domestic Trade, Cooperative and Consumerism will have the power to exclude certain types of activities from prohibition; and the Competition Commission will enforce the Bill including imposing penalties and sanctions on directors found liable for committing offences under the Bill.

Banking & Finance

RECOMMENDED FIRMS

Tier 1

Adnan Sundra & Low

Albar & Partners

Kadir Andri & Partners

Shook Lin & Bok

Zaid Ibrahim & Co

Zul Rafique & Partners

Tier 2

Shearn Delamore & Co

Skrine

Wong & Partners

Tier 3

Abdullah Chan

Azmi & Associates

Cheang & Ariff

Cheong Kee Fong & Co

Chooi & Co

Christopher Lee & Co

Hisham Sobri & Kadir

Jeff Leong Poon & Wong

Lee Choon Wan & Co

Lee Hishammuddin Allen & Gledhill

Naqiz & Partners

Raja Darryl & Loh

Raslan Loong

Shahrizat Rashid & Lee

Tay & Partners

Zain & Co

Adnan Sundra & Low

This top-tier practice continues to receive high-profile instructions from underwriters and fosters growing relationships with lenders. It is spearheaded by the multi-talented finance specialists Adrian Chee and Deepak Sadasivan. “The firm is very professional in their dealings and practices, very methodical and meticulous in their approach and services and, more importantly, offers genuinely good and valuable legal advice to us,” says a financial client. “I had valuable dealings with key debt capital markets partners, Mr Chee and Mr Sadasivan.” Adnan Sundra & Low is recognised by clients and competitors alike for its experience in some

of the most complex capital markets work, including the re-initial public offering (IPO) of Maxis, the largest telecommunications IPO in Asia-Pacific since 2000. Bookrunners who typically seek the firm’s advice include domestic players AmInvestment Bank, CIMB Investment Bank and Maybank Investment Bank, as well as international powerhouses Credit Suisse, Goldman Sachs, JP Morgan and Nomura. In addition to equity listings, the team also advised Malayan Banking on its RM6 billion (US\$1.89 billion) renounceable rights issue, the largest ever rights issue in Malaysia, and represented MIMB Investment Bank as lead arrangers on Eon Bank’s RM1 billion innovative Tier 1 capital securities programme.

Albar & Partners

As one of the product pioneers in Islamic finance, particularly in relation to shariah-compliant project finance, Albar & Partners features some of the best practitioners in the country. The firm boasts leading capital markets specialist Angeline Lee, banking expert Chung Swee Loong, and client-favourite Lily Tan. “Tan and Chung are well-versed in Malaysian laws and able to provide practical solutions in legal matters,” says a financial client. In a landmark transaction this year, Albar & Partners advised CIMB Investment Bank as sole adviser and arranger to the complex RM20 billion (US\$6.34 billion) Islamic medium term note (MTN) and commercial papers issuance for Pengurusan Aset Air’s acquisition of water assets in the country’s biggest corporate Islamic fundraising. “They are strong in both legal technical knowledge and the ability to offer commercially viable solutions for complex deals that we are involved in,” recalls an investment banking client. In terms of innovation, Albar & Partners employed novel Islamic legal techniques in Press Metal Sarawak’s RM380 million syndicated term facility to document Maybank Islamic’s subsequent joining of the syndicate after lending by the original pool of lenders was granted. “I would definitely recommend them to other Malaysian corporates as their advisory services are good and professional,” notes a telecommunications firm manager.

Kadir Andri & Partners

A leading local practice and the preferred service provider for government-linked companies, Kadir Andri & Partners has substantial depth as issuers’ counsel on both the equity and debt sides. Representing the firm as counsel on the Maxis IPO deal were specialists Eliathamby Sreesanthan, Annie Chin and Samuel Hong Soo Choon, while Andri Aidham Badri was the resident sukuk expert who led the team on Petronas’ offering and listing of its US\$1.5 billion trust certificates and US\$3 billion guaranteed notes. In the

project finance space, leading corporate partner Adrian Yong Huang Chair once again showcases his versatility by his involvement in the development of Legoland Malaysia and establishment of Marlborough College Malaysia in Iskandar, Johor under a tight regulatory framework.

Shook Lin & Bok

Principally lenders' counsel, Shook Lin & Bok has an all-round corporate team that features key banking and project finance specialists Jalalullail Othman and Hoh Kiat Ching. On high-profile transactions, the team also includes the talents of partners Patricia David Saini and Kelvin Loh. Over the past year, examples of Shook Lin & Bok's work includes acting for a government-linked company on the US\$630 million project financing facility by a Chinese financial institution for the construction of a bridge in Malaysia. The firm is also highly experienced in Islamic finance, having advised on project finance, asset finance and acquisition finance in a Shariah context. One notable highlight was the firm's representation of a consortium on a RM1.9 billion (US\$597 million) Islamic term loan facility to finance the first hydroelectric plant in Malaysia.

Zaid Ibrahim & Co

Zaid Ibrahim & Co delivered yet another successful year in Islamic debt and equity offerings despite the departures of Lee Su Yen and Ahlan Nasri. Lilian Liew continues to spearhead the practice, supported by leading capital markets specialists Mohd Azura Nik and Gilbert Gan. With the team's expertise and innovative edge, Zaid Ibrahim was mandated on some of the year's most complex capital markets transactions, including the State Government of Sabah's RM544 million (US\$172 million) issuance, Malaysia's first-ever direct ringgit debt securities issued by a state government, and the RM\$1.49 billion IPO of Sunway Reit, the largest Malaysian IPO so far this year and the largest Reit IPO in Asia ex-Japan since 2007. The firm has also shored up its banking practice with David Lee and Loo Tatt King. Its current list of clients includes HSBC Bank, OCBC Bank, Standard Chartered, Eon Bank and CIMB Bank.

Zul Rafique & Partners

Corporate heavyweight Jerry Ong and leading finance specialist Loh Mei Mei offer a full-service practice that ranks among the best in Malaysia, on both conventional and Islamic offerings. Key clients include Standard Chartered, Affin Bank, OCBC Bank and HSBC Bank Malaysia. The firm's largest deal this year involved Maxis on several matters: as Malaysian counsel to Maxis on a syndicated term loan of US\$750 million granted by 11

syndicated banks, as adviser to CIMB Investment Bank on a RM2.5 billion (US\$792 million) term loan facility to Maxis, and as counsel to Maxis on its Malaysian IPO. Highly active on sukuk issuances, Zul Rafique played key roles in the debt programmes of blue-chip Malaysian corporates, including Petronas, Sime Darby, Axiata and Danajamin Nasional.

Shearn Delamore & Co

Domestic clients often look to Shearn Delamore & Co for advice on a range of capital markets work, especially for the expertise offered under its Islamic and conventional debt offerings from the team led by Fiona Sequerah and Tee Joe Lei. The duo advised on two notable transactions – acting for RHB Investment Bank on the RM1 billion (US\$312 million) MTN and commercial paper programmes for IJM Corporation Berhad, as well as representing joint lead arrangers on a RM4 billion sukuk issuance by Syarikat Prasarana Negara. “They are very professional and went above and beyond their duties,” says a corporate director. “They covered every legal aspect that was required and even helped us arrange specs in the US.” Debt restructuring is another forté of the firm, with the practice led by Christina SC Kow. The bespoke advice Kow provided to Spare Holdings, CVC Asia Pacific's special purpose vehicle, in relation to its discharge of leveraged buyout (LBO) financing to original syndicate lenders speaks volumes for the team's ability in this area.

Skrine

Skrine's expertise in local law is something that is desired by top-tier international firms such as Hogan Lovells and Skadden, both of which seek the Malaysian firm for large transactions involving multinational clients. The strength in Skrine's banking capabilities comes from corporate lawyer Theresa Chong and Islamic finance specialist Mohamed Ismail Shariff. Key partners in all finance-related deals, Chong and Shariff advised a multinational company on a RM800 million (US\$249 million) corporate guaranteed loan from the Ministry of Finance in Malaysia, and a syndicate of four lenders on a three tranche, multi-currency US\$256 million disbursement provided by the borrower's Malaysian subsidiary last year. Capital markets practitioners Dato' Philip Chan and Kok Chee Kheong featured in Goh Ban Huat's complex renounceable two-call rights issue of 124 million shares and 62 million warrants. “Skrine is an all-time favourite in insolvency and liquidation work with their in-depth knowledge, thorough opinions and accessibility,” says a banking client.

Wong & Partners

With the addition of star banking and finance partner Mark

Lim as head of the team, the practice at Wong & Partners is in full throttle for the first time since the departure of Christopher Lee. Over the past year, however, Azizul Azmi Adnan's non-transactional expertise is not to be dismissed, including conducting compliance reviews on banking products and guidelines, as well as applications for licences. Adnan's key strengths rest in the capital markets space, which saw his representation of Goldman Sachs and CIMB Investment Bank as underwriters to the largest-ever education IPO in Southeast Asia, the US\$238 million IPO and listing of Masterskill Education Group on the Main Market of Bursa Malaysia. The team was also responsible for Cagamas' issuance of US\$271 million Tawarruq-based securities and National Bank of Abu Dhabi's RM3 billion (US\$936 million) MTN programme. "They add value in work involving foreign counsel, unlike other Malaysian lawyers," says an investment banker. "We have a long-standing relationship with them and they keep us informed of international trends and client events."

Azim Tunku Farik & Wong

This boutique firm is a growing outfit of more than 30 lawyers who provide specialised legal advice and services in financial industry-related deals, general corporate securities transactions, and numerous other commercial matters. Name partner and leading lawyer Encik Zainal Azim has vast experience handling insurance claims in relation to marine cargo and hulls, while banking specialist Edmund Liew is noted for his work in retail and consumer banking in particular.

Azmi & Associates

Noreeta Mohd Nor, one of the top partners at Azmi & Associates, acted for a number of international clients on notable banking and finance transactions this last year. These include as adviser to Jambatan Kedua on a US\$700 million loan facility from The Export-Import Bank of China for the construction of the Penang Second Bridge, and as local counsel to Allen & Overy on the drawdown of pre-completion advance in respect to a US\$585 million syndicated loan facility granted to a shipping company. The firm is also exemplary in handling mid-sized Islamic finance transactions, fielding a team of specialists that includes Kamaliah Muda and Farhah Hayati.

Cheang & Ariff

Cheang & Ariff was particularly active this year and managed several innovate issues in the equity capital markets space ahead of its larger competitors. For example, star corporate practitioner Tan Ming-li, who leads the corporate and commercial team, advised Oversea Enterprise on its Bursa Malaysia listing, the first listing

under Malaysia's new sponsor-driven regime. "They were very helpful in providing advice on things that we are not familiar with, such as Cayman Law," says a banking client. "Because of the personalised service and that they went the extra mile, I consider them as one of our preferred solicitors." Tan and fellow partner Yoon Min Sun were also instrumental in several exercises that saw Hong Kong and Singapore-based holding companies raising funds in Malaysia. The team recently acted for ECS ICT on its RM70 million (US\$22.3 million) listing, as well as represented China Ouhua Winery Holdings. "They have more flexibility than the larger firms that tend to operate by the book even on urgent deals," says a corporate client. "Mr Yoon Ming Sun has the relevant expertise and was very efficient, helpful and accommodating."

Christopher Lee & Co

This newly set-up firm boasts veteran project finance practitioner Christopher Lee, one of the most recognised finance lawyers in the country, at the helm of the group. Widely recommended by his contemporaries, Lee this year advised Cagamas on its RM1.5 billion (US\$468.4 million) Islamic and conventional loans, and acted for Jati Cakerawala on its RM600 million syndicated acquisition financing term loan granted by AmBank and Malayan Banking. "Their key attribute is a very focused approach to facilitate transactions in meeting our targets," says an in-house counsel. "Their keen understanding and knowledge pool across industries prove invaluable without exceptions." Clients are also quick to praise Lee's qualities when negotiating with established banking players including Adnan Sundra & Low and Albar & Partners. "Mr Lee is a highly accomplished lawyer with substantial experience in corporate restructuring and a vast network of contacts," notes a corporate client. "He is highly committed, super efficient, and focused on analyzing and providing sound solutions."

Lee Choon Wan & Co

While Lee Choon Wan & Co traditionally specialises in corporate banking, finance and capital markets, the firm has recently pushed into the realm of advising on M&As, hostile takeovers and corporate restructuring schemes in addition to listing on the Malaysian stock exchanges. Key partners Lee Choon Wan and Debbie Choa are noted for their strength in IPOs and structured capital markets instruments, particularly Islamic finance products.

Raja Darryl & Loh

Raja Darryl & Loh excels in its successful and market-leading aircraft financing, sale and leasing practice. Corporate and commercial partner Vijey Krishnan led this

team in another successful year that fortified the team's premier position in this niche space. Recently, Krishnan advised a North American full-service airline operator as lessor on a number of aircraft leases to a Malaysian passenger airline operator. The transactions involved specialist aviation issues together with cross border tax issues.

Shahrizat Rashid & Lee

Shahrizat Rashid & Lee is a respectable corporate banking and finance name, having prepared and negotiated several of the country's most innovative financial products. Leading finance partners Komala Veloo and Loo May Pearl come highly recommended with their thorough experience in working with government-linked companies and key domestic financial institutions such as Eon Bank. Clients also turn to the firm for the team's knowledge of project financing in Malaysia. Examples include advising an issuer on a RM300 million (US\$95.3 million) debt securities programme for the establishment of a retail space, acting on the development of tourist resorts, as well as representing a number of developers in upgrading infrastructure including water systems and highways.

Corporate/M&A

RECOMMENDED FIRMS

Tier 1

Kadir Andri & Partners
Shearn Delamore & Co
Skrine
Zul Rafique & Partners

Tier 2

Shook Lin & Bok
Wong & Partners
Zaid Ibrahim & Co

Tier 3

Adnan Sundra & Low
Albar & Partners
Cheang & Ariff
Cheong Kee Fong & Co
Chooi & Co
Raslan Loong
Zain & Co

Tier 4

Azmi & Associates
Christopher Lee & Co
Lee Choon Wan & Co
Lee Hishammuddin Allen & Gledhill
Naqiz & Partners
Raja Darryl & Loh
Shahrizat Rashid & Lee
Tay & Partners

Kadir Andri & Partners

Kadir Andri & Partners is an award-winning firm with a wide range of offerings for local and international clients, including takeover offers, demergers and schemes of arrangement. The team, which includes top partners Tan Kong Yam and Adrian Chair, possesses strong knowledge on proposed changes to the Malaysia takeover rules from its close ties with regulators. This year, Tan was instrumental in the RM78.5 million (US\$24.5 million) sale of John Master Industries' (JMI) business operations. The deal provided for the proposed backdoor listing of Be Top Group, using JMI as a listed shell company, as the rebranded Sinotop Holdings. Other notable deals include Chair's involvement in advising Khazanah Nasional and Themed Attractions & Resorts in the establishment of a strategic alliance.

Shearn Delamore & Co

A traditional force on the Malaysian M&A scene, Shearn Delamore & Co has dealt with a wide range of multinational clients from its close relationships with other international members of The World Law Group. Corporate lawyers Ng Swee Kee and Marhaini Nordin form the core of the practice, often with support from real estate specialist Anita Balakrishnan. The team is sought by private equity firms for its expertise in addressing regulatory compliance issues ahead of and after acquisitions. Over the past year, Ng was instructed as Malaysian counsel to advise 3i Asia in its US\$250 million bid for the 42 companies that make up Hanson Quarry Products Group from Heidelberg Cement. Other notable highlights include Ng's representation of Total in its US\$500 million sale of Mapa Spontex Baby Care and Home Care businesses to Jarden Corporation.

Skrine

Janet Looi and Quay Chew Soon are both recommended for their standout roles in developing the M&A practice at Skrine after Chen Kah Leng's decision to retire from the partnership. The partners are principally known for their ability to provide comprehensive and timely advice to blue-chip clients. "Looi's legal advice and opinions given are comprehensive and in depth," comments a financial client. "When opinion is sought in relation to corporate advisory matters, she is able to highlight various related legal and regulatory issues not specifically raised by the client." Recently, Looi represented The Coca-Cola Company on drafting a complex local transitional agreement as a result of the company's decision to end business relationships with Fraser and Neave. Quay's close ties with Malaysian corporates led to the team's instruction by PPB Group on the RM1.5 billion disposal of its sugar business to Felda, which included plantation assets. "Their service is attentive, their communication is clear and gets to the real issues quickly with rapid turnaround time," says a managing director.

Zul Rafique & Partners

Managing partner Zulkifly Rafique leads a quality team that includes corporate heavyweights Jerry Ong and Cathryn Chay. The firm primarily focuses on large government linked company transactions and multinational cross-border deals. For example, Ong was instrumental in advising Maxis Communications in the restructuring of its group of companies ahead of Maxis' IPO last year. The separation involved complex financial transactions related to spinning off Maxis as a separate entity from its parent company. Another high-profile case saw Ong and Chay act as Malaysian counsel to Rio Tinto in respect to

its divestment of Alcan Packaging's subsidiaries to Amcor for US\$1.95 billion under an accelerated timetable.

Shook Lin & Bok

Up-and-coming partner Kelvin Loh shines amid an M&A practice backed by prominent figures including Jalalullail Othman, Ivan Ho and Patricia David Saini. Due to the dearth of activity on the capital markets front, the corporate team has been increasingly refocusing its resources for the benefit of M&A clients. "They are always prompt in responding to me and have been consistent over the years," notes one long-term client. "Because of Patricia's experience, she is able to give sound legal and commercial ideas to reassure our senior management." Over the past 12 months, Saini and Loh represented Delphi Packard Electric on its 60% interest acquisition by Delphi International from Delphi Automotive Systems for RM28.8 million (US\$9 million) under a pivotal global restructuring of the business. In addition, the team represented a subsidiary of a Malaysian-listed company on the acquisition of an oil and gas storage facilities company, as well acting for Invertec on its acquisition of Inverter Technology.

Wong & Partners

As the firm with the most international connections, Wong & Partners' clients benefit immensely from the firm's membership of Baker & McKenzie International's network. "I have worked with outside counsel on a lot of occasions but Wong & Partners stands out due to speed and expertise as negotiators," says an in-house client. "They prioritise us and respect their clients, unlike typical foreign lawyers." Leading practitioner Brian Chia, along with M&A specialists Andre Gan and Munir Abdul Aziz, have a consistent and proven track record in acting for multinational clients as a first port of call in Malaysia. In 2009, Wong & Partners represented Dow Chemical Group on the sale of its US\$660 million stake in Optimal group of companies to Petronas. The largest M&A deal in the country that year required coordinating antitrust advice with a number of regional offices. Wong & Partners also specialises in private equity deals, and Chia advised Navis Capital on its acquisition of the Alliance Cosmetic Group, while Aziz represented Carlyle on the attempted acquisition of Masterskill Group.

Zaid Ibrahim & Co

Zaid Ibrahim & Co is a strong local player revered by domestic companies, but also has one of the best practices catered to international clients and multinational subsidiaries operating in Malaysia. Recently, the firm advised Facebook on its acquisition of assets in Malaysia

and acted for Hitachi Global Storage Technologies on its acquisition of a manufacturing facility from Western Digital. The team features Gilbert Gan, Wan Kai Chee and Azlina Yati Kalok. While Zaid Ibrahim has particular experience in technology-related deals, due to the highly technical expertise of the partners, it recently represented Bursa Malaysia on an equally challenging transaction, the 25% interest acquisition of its derivatives business by CME Group.

Abdullah Chan

While Abdullah Chan is a relative newcomer to Malaysia's corporate landscape, peers are quick to note the firm's strong expertise in general corporate matters including advising on Islamic finance fundraisings, property conveyancing and technology ventures. Key partners include Vincent Chan Siew Onn and Tai Foong Lam, both of whom are recommended for their highly-skilled technical knowledge. Recent transactions include representing Kumpulan Modal Perdana on its investments into biotechnology and information technology companies, as well as Singapore Aerospace Manufacturing on its takeover of LKT Industrial.

Construction & Real Estate

RECOMMENDED FIRMS

Tier 1

Azman Davidson & Co

Skrine

Tier 2

Shearn Delamore & Co

Shook Lin & Bok

Tier 3

Azmi & Associates

Cheang & Ariff

Jeff Leong Poon & Wong

Lee Hishammuddin Allen & Gledhill

Nik Saghir & Ismail

Raja Darryl & Loh

Raslan Loong

Shahrizat Rashid & Lee

Zaid Ibrahim & Co

Zain & Co

Zul Rafique & Partners

Azman Davidson & Co

As one of the largest mid-sized firms in the country, Azman Davidson & Co is a 30-lawyer outfit with market-leading qualities in construction and conveyancing, a fact endorsed by the firm's competitors and clients. Many of Azman Davidson & Co's construction law specialists, including Lim Chong Fong and Rajendra Navaratnam, have years of industry experience and engineering backgrounds, allowing the team to not only advise on construction contracts litigation but develop an in-depth understanding of clients' issues. On the real estate side, led by managing partner Francis Tan and HY Chong, the team carries out all aspects of property transactions, including the sale and tenancies of properties for individuals. The firm played a significant role in numerous government infrastructure projects, such as the Putrajaya government complexes, Kuala Lumpur City Centre (KLCC), Kuala Lumpur International Airport (KLIA), Light Rapid Transit (LRT) and various sections of the North South Highway.

Skrine

One of the traditional powerhouses in Malaysian construction practices, Skrine provides the full range of advisory services – from the pre-construction stages including drafting, vetting and negotiating construction contracts, to litigation and settlement through alternative means in coordination with the firm's acclaimed dispute resolution practice. Drawing from the extensive experiences of commercial arbitrator Vinayak Pradhan, who spearheads the team, and key partner Ivan Loo, the team was involved in many high-profile projects including the establishment of power stations, office buildings, shipping ports, hotels and resorts. The partners' long-standing relationship with contractors and suppliers, architectural and engineering firms, surveyors and owners, is testament to the strength of Skrine's construction practice.

Shearn Delamore & Co

Shearn Delamore & Co's prominent real estate practice, fielding key names such as head of department Sar Sau Yee and Aileen Chew, provides the full range of corporate properties services. For example, Sar was instrumental in the acquisition and disposal of real estate assets, often in conjunction with the firm's M&A team, for CapitaLand and Bandar Setia Alam over the past year. "I really enjoyed working with Sar Sau Yee and her very hands-on approach impressed me," says a fund manager. "Because she does a lot of property-related transactions, her legal advice in that area is extremely strong." On the development side, Chew was particularly active with negotiations on leasing agreements, acting for Marlborough College

Overseas Limited in the Iskandar Region and HSBC Bank Malaysia in Kuala Lumpur. Shearn Delamore & Co is also recommended for its dedicated engineering and construction law practice, among the first in the country and led by Rodney Gomez, which specifically acts on engineering, procurement and construction contracts. “Their commercial acumen is very good and would always try to make the deal work for both sides,” says an in-house counsel. “They don’t waste clients’ time and always give their suggestion on how things work.”

Shook Lin & Bok

Drawing key individuals largely from the firm’s quality corporate team, the knowledge of Shook Lin & Bok’s property and conveyancing practice is on par with its M&A practice. The team typically represents clients in property sale and purchase agreements, with veteran lawyer Patricia David Saini leading on many occasions. One of the most publicised deals saw Saini act for Panasonic HA Air-Conditioning on the RM89 million (US\$28 million) sale of industrial land and buildings to Sierra Peninsular Development in the State of Selangor. Other notable deals include the sale of hotels and office spaces. Young partner Kelvin Loh also acted for a lessee, a Malaysian investment bank, on the master lease for an eight-year tenure of floors in an office building in the prime Kuala Lumpur business district.

Raslan Loong

Raslan Loong found particular strength in advising on M&A deals in the property development sector this year, successfully aligning its traditional corporate experience with a growing industry. Leading corporate lawyer Loong Caesar is the team’s resident expert in real estate and heads the team on the majority of the deals. “The firm provides highly technical advice with a very high degree of competence and is able to assimilate all the issues surrounding each assignment quickly and accurately,” says a real estate client. “We have dealt with Caesar Loong and he provided personal services of a high quality.” Recently, Loong advised on the association between Regroup Associates and CB Richard Ellis Group, acted for Bursa Malaysia-listed Insas on its £21 million acquisition of property in England, as well as represented Malaysian Resources Corporation on its investment into an Australian property development company for a A\$54.8 million (US\$49.1 million) project.

Dispute Resolution

RECOMMENDED FIRMS

Tier 1

Lee Hishammuddin Allen & Gledhill

Shearn Delamore & Co

Shook Lin & Bok

Skrine

Tier 2

Raja Darryl & Loh

Zul Rafique & Partners

Tier 3

Cheang & Ariff

Chooi & Co

Kadir Andri & Partners

Mah-Kamariyah & Philip Koh

Raja Aziz Addruse

Shaikh David Raj

Sreenevasan Advocates & Solicitors

Tommy Thomas

Lee Hishammuddin Allen & Gledhill

Lee Hishammuddin Allen & Gledhill is among the key brands on Malaysia’s litigation scene. With one of the largest dispute resolution departments in the country, the team offers clients the entire spectrum of dispute resolution services, including civil, commercial and regulatory disputes. Its client base is also varied, including the likes of financial institutions, multinationals, market-leading private and public listed companies, and individual clients. Recently, the firm tied up loose ends from last year’s major litigation cases concerning one of its key clients, Malaysian Airline System, drawing a conclusion to several of its misadventures abroad. One of the cases ended in an out-of-court settlement and another with a final liability of less than 10% of the amount claimed. Other notable deals include disputes arising from agreements involving several hotel companies, where the team acted for Aset Nusantara against Ekran Berhad & Anor. Leading partner Rosli Dahlan has been active, as well as head of department Lambert Rasa-Ratnam. “Lee Hishammuddin Allen & Gledhill has a strong litigation team that is especially initiated and researches into all avenues that may render benefit to a case,” says a corporate client. “They are sharp, alert, case-knowledgeable, tireless and made the big difference to the outcome of our case.”

Shearn Delamore & Co

Shearn Delamore & Co had another active year, with the firm particularly successful in a number of judgments involving contractual and shareholder disputes in Appellate Courts and High Courts. Famed litigator Robert Lazar is one of the leading figures in this area, and heads one of the most historically successful practices in Malaysia. He is supported by Datin Jeyanthini Kannaperan, Rabindra S Nathan, K Shanti Mogan and Yee Mei Ken. Lazar recently represented Konsortium Abass on a major contractual dispute and successfully entered judgment for RM70 million (US\$22.25 million) in respect to the sale of treated water. While the team also acts on a wide variety of matters, Lazar has developed a niche in the area of professional negligence litigation, advising on matters such as medical insurance claims. Other areas the firm is active in include conducting alternative dispute resolution and acting for major media houses on contentious matters.

Shook Lin & Bok

“Their senior partners, who have been with the firm for a long time, have vast experience in handling major commercial disputes and corporate matters,” says a client from the insurance industry. “I have never had any issues with their service which I found to be good. Insofar as the rendering of legal opinions is concerned, their comments were precise, frank and objective.”

Shook Lin & Bok’s dispute resolution practice, separated into general litigation and specialist banking litigation teams, is carefully tailored to the specific needs of its corporate and financial clients. Spearheaded by Cyrus Das, the team consisting of Porres Royan and arbitrator Mohanadass Kanagasabai has a traditional upper-hand in general litigation backed by years of experience. On the banking litigation front, leading lawyer Yoong Sin Min is a recognisable force, acting on corporate ownership disputes, takeovers and insolvencies. A recent sample of her clients includes a national asset management company and several noteholders and liquidators, among other financial parties. This year, the firm advised administrators appointed to Pengurusan Danaharta Nasional in a shareholder dispute and represented a local investment bank in a negligence claim. “During arguments before the judge, I was impressed with the thoroughness – the team prepared for the case with extensive research, enabling them to put forth sound arguments for the defence,” says a witness. “I was also impressed at how quick-thinking the team was during arguments and verbal submissions before the judge.”

Skrine

Skrine is one of the go-to players for projects and construction disputes in Malaysia, coordinated by

construction and engineering team leader Ivan Loo on issues in relation to the establishment of power plants, high-value real estate and land filling. The focus is extended by head of department Vinayak Pradhan, also a renowned litigator and arbitrator in the construction industry, who recently acted for a multinational corporation in a production-sharing contract dispute in a Court of Appeal case. Lim Chee Wee, revered as an up-and-coming partner by clients, is evidence of the practice’s strength throughout junior and senior levels. While the firm has attracted high-profile clients such as Bursa Malaysia and Sime Darby Plantation in the past, this year Skrine was mandated by the Port Klang Authority special task force to advise on issues arising from Port Klang Free Zone project’s audit report.

Raja Darryl & Loh

Well-regarded across the board for its dispute resolution expertise, Raja Darryl & Loh has a diverse spread of instructions from disputes arising from banking and finance, intellectual property, construction, insurance and industrial relations. However, under the direction of Darryl SC Goon, a leading practitioner in the oil and gas industry, the practice has seen immense growth in disputes related to such matters. Goon recently represented a major oil and gas company in an arbitration pertaining to a dispute arising from engineering and construction services, while partner Chang Wei Mun advised a design and build contractor on a fire incident at an oil and gas facility. Other notable deals include Dato’ M Rajasekaran acting for SMEC in a claim arising out of civil and structural consultancy services related to an Indian National Highway Project in Tamil Nadu. “The true value of Raja Darryl & Loh is their legal advice, which is unbiased and gives multiple dimensions to the questions or task given,” mentions an in-house counsel. “This enables us to understand sometimes what we want may not be good for us and helps us to come to alternative options.”

Zul Rafique & Partners

With some of the top names in the country’s litigation space, Wilfred Abraham, Shahul Hameed Amirudin, S Nantha Balan and most importantly Cecil Abraham – the team’s collective talent has proven invaluable in acting for a wealth of government-related clients on a number of constitutional law cases.

Cecil Abraham showcased his talents in both of the high-profile cases involving Dato’ Dr Zambry Bin Abdul Kadir and The Regent of Kelantan, cementing his position as one of the most revered litigators in Malaysia. Under Cecil Abraham’s guidance, the team is also working on a

Court of Appeal case for Raub Australian Gold Mining in relation to an environmental law dispute, as well as reviewing a RM7.5 million claim in the Federal Court on a judgment against the Federal Land Development Agency (Felda). Other key matters include acting for Petronas and Malayan Banking in oil royalty and sale of non-performing loans disputes, respectively.

Cheang & Ariff

“The main strength of Cheang & Ariff is their ability for service,” summarises a corporate client. Cheang & Ariff’s litigation and dispute resolution department has been involved in many high-profile and complex legal disputes, in areas that require banking, insolvency, foreclosure, securities, employment and contract law knowledge. Managing partner Dato’ Loh Siew Cheang is one of the top litigators in the country, while Cindy Goh Joo Seong also comes highly recommended for her successful IP dispute representations. “We are quite confident of their performance as they always answered our questions promptly even with the time difference,” says an international client. “Their answers are always clear and precise, tailored and adapted to the mentality of the people requesting the information.” Of Goh, another client mentions: “I worked with Ms Goh and I have to say that she provides the best, most reliable trade mark services in the region.” The team’s recent instructions include acting for Savant Asia in a landmark defamation case. Blue-chip clients such as AmBank, MBf Holdings, OSK Holdings and Lion Group have also sought the firm’s expertise in the past.

Intellectual Property

RECOMMENDED FIRMS

Tier 1

Shearn Delamore & Co

Skrine

Wong Jin Nee & Teo

Tay & Partners

Tier 2

Raja Darryl & Loh

Shook Lin & Bok

Wong & Partners

Tier 3

Cheang & Ariff

Ramrais & Partners

Zaid Ibrahim & Co

Shearn Delamore & Co

With a formidable team of 18 specialists, co-headed by leading lawyers Karen Abraham and Wong Sai Fong, Shearn Delamore is widely regarded as the premier intellectual property firm in Malaysia. The firm has an impressive international portfolio of multinational clients that includes Johnson & Johnson and Unilever. “We have worked with this firm for over 10 years and they have a thorough understanding of our company and its history and continue to provide appropriate advice in a very timely manner,” says a multinational client. “The professionals we deal with there are all experienced and helpful business partners.” One of the landmark cases over the past year saw the team act for McDonald’s against McCurry Restaurant in a successful High Court action over traditional passing off, as well as dilution and erosion of the Mc-brand. Shearn Delamore was also counsel to McLaren International on its trade mark case against Lim Yat Meen to cancel the McLaren mark based on non-use. However, despite the team’s utmost efforts, its client was unable to show commercial interest without risking infringing the mark.

Skrine

Led by top practitioner Lee Tatt Boon, Skrine maintains portfolios for high-profile patent clients such as Shell International and trade mark clients such as Fifa. The well-respected practice is admired by both peers and clients for contentious side expertise, as evidenced by the recent case of representing Telekom Malaysia and Telekom InfoMedia against Buying Guide and Super Pages. The latter parties

were both found guilty of infringement for their website directories. The case was considered groundbreaking for recognising the first instance of joint infringement. Other notable highlights include BMW's mandate in an action against BMW Group of Germany and BMW Group Specialist for trade mark infringement and passing off, as well as drafting an outsourcing agreement for improving the transportation infrastructure throughout Malaysia.

Wong Jin Nee & Teo

Name partner Wong Jin Nee is renowned for her intellectual property expertise throughout Malaysia. This boutique practice is responsible for the domestic portfolios of some of the most popular brands in the world, including Abercrombie & Fitch, eBay and Cadbury Schweppes. Wong also conducts capacity building programmes for clients such as Eli Lilly, Microsoft, Ministry of Domestic Trade and Consumer Affairs, Customs and Police. The firm remains active in a number of committees and outreach programmes, with several lawyers represented in anti-counterfeiting initiatives headed by Inta.

Tay & Partners

The intellectual property practice at Tay & Partners has enjoyed a period of extensive growth that saw leading partners Linda Wang and Su Siew Ling advise on an exhaustive list of high-profile deals involving multinationals from technology and media industries. Of Wang, one client mentions: "Linda Wang remains one of the best IP law practitioners in Malaysia and I believe the same goes for her ability as a legal professional." Digital media copyright and licensing has always been a forte of Tay & Partners. Having successfully completed the Rock Records of Malaysia's copyright infringement case against Audio One Entertainment last year, the team acted for Universal Music on its complex licensing agreement and marketing programme with Digi Telecommunications. "They have a very professional team with a sound understanding of their clients' requirements," says a media industry client. "Their service and advice are efficient, relevant and directly address the issues at hand." In general trade mark actions, Wang represented a consortium of European food companies and Chocosuisse Union Des Fabricants Suisses De Chocolat against Maestro Swiss in relation to the use of the term 'Swiss' in their chocolate products, for passing-off and pursuant to Section 5 of the Geographical Indications Act 2000.

Raja Darryl & Loh

With a well-rounded practice that provides a holistic solution to clients, Raja Darryl & Loh was on the forefront of a number of IP exercises in Malaysia. Leading the team

is IP specialist Chew Phye Keat, who is often supported by an industry practitioner in relation to the type of deal undertaken. In one recent highlight, the firm closed a litigation case whereby a multinational pharmaceutical company took legal action against a Malaysian distributor of a generic version of a patented product. Keat is also involved in the ongoing regional rebranding of one of the largest Bursa Malaysia-listed telecommunication companies, which involved collating various trade mark registrations across Asian jurisdictions. Other prominent names on the firm's client roster include Microsoft, Bridgestone, Silverlake Group and Business Software Alliance.

Shook Lin & Bok

Michael Soo continues to lead Shook Lin & Bok's intellectual property practice through another successful year, building on the reputation gained from acting for high-profile clients including Colgate-Palmolive, BMW and OCBC Bank. The team has particular expertise in trade mark infringement. Recently, Soo acted for Swiss bank UBS in its trade mark dispute against Malaysia software company UBS Corporation over loss of reputation and goodwill with use of the name. In a similar matter, Soo also represented Pintar Projek in a passing-off case on the name Starhill Gallery. Areas the practice also specialises in include employee confidentiality agreements and domain name disputes.

Wong & Partners

With one of the largest IP practices in Malaysia and an enviable list of world-renowned clients, including The Body Shop, Procter & Gamble, Estee Lauder, Danone and Shiseido, Wong & Partners continues to focus on IP. While many of the firm's clients are referred from Baker & McKenzie's international IP network, which covers trade mark enforcement globally, the individual strength of Chew Kherk Ying's leading practice has attracted domestic names such as Malaysian Biotechnology Corporation to seek its services. "I would recommend Chew Kherk Ying as she is very experienced, clear to the point and customer service-oriented," recalls a client. Recently, Wong & Partners has increasingly focused on the contentious side, acting for a university lecturer and publisher on a copyright infringement of a tax reference book, as well as representing a manufacturer of river embankment products on a patent infringement in relation to a river bank protection system. "They are thorough in their advice, prompt in their response to queries, very accommodating in their fee quotes and reasonable despite the tight deadline given," summarises a corporate client.


LIC. DANIEL CASCO L.



BUFETE CASCO

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TRADEMARK & PATENT ATTORNEYS OFFICE
BUFETE CASCO

ESTABLISHED IN 1906

 Established before 1906, we are a family venture and the most solid law office in Industrial Property matters with more than 100 years in business in HONDURAS.

Our commitment is to SERVE our customers with the best and proactive service every day, being our main expertise the areas of PATENTS, TRADEMARKS AND COPYRIGHTS, since we are the first 24/7 full time exclusive IP practice law firm.

We have our offices properly design for this type of business with employees duly trained for years in these particular areas of IP matters and the latest hardware and software system specially design for us.

Be sure that the mission of the LIC. DANIEL CASCO L. - BUFETE CASCO law firm is to ensure its global, regional and national clients with the most complete legal counseling in Industrial Property matters in HONDURAS.

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LIC. DANIEL CASCO L.



BUFETE CASCO

Other active firms

Michael Chai & Co.

Led by namesake Michael Chai Woon Chew and practitioner Ken St. James, this boutique multi-disciplinary law firm emphasises quality legal services on a personal scale. Despite the firm's size, its clients include a wide range of large multinationals, public limited companies, private businesses, financial institutions and individuals. Michael Chai & Co also maintains strong ties with an extensive list of global legal networks, particularly in the IP space, including the International Trademark Association, the Asian Patent Attorneys Association, the Licensing Executives Society International, the Association Internationale Pour La Protector De La Propriale Industrielle and the Asean Intellectual Property Association (AIPA).

market sentiment and regulations. Name partners Intan Haryati and Deepak Pillai add significant commercial value to transactions with their deeply-rooted knowledge of the industry. Recently, the team has been working on agreements involving the mobile telecommunications business.

Skrine

Skrine paves the way as the forerunner in the information technology and e-commerce sector that is increasingly growing in strength in Malaysia. As one of the first domestic firms to tap into this practice, the team at Skrine is dedicated to providing innovative solutions to meet clients' needs, especially in relation to the acquisition, protection and use of technology products and services in Malaysia. The team comprises top lawyers from the intellectual property department Charmayne Ong and Khoo Guan Huat, both of whom have specialist experience in dealing with the intricacies of cyberlaws and regulatory frameworks governing the digital commercial and multimedia industries. Clients of the firm naturally include a wealth of software and media companies, but also insurance firms and commercial banks that require advice on online asset management.

Lee Hishammuddin Allen & Gledhill

Falling under the branch of its strong intellectual property offering, Lee Hishammuddin Allen & Gledhill has a dedicated and tailored technology and media department that is notable in itself. Household names on the contentious side include DP Naban, Lambert Rasa-Ratnam and Vijay Kumar, who are known for their expertise in enforcing digital copyrights and handling domain name disputes, as well as representing Telekom Malaysia on a number of issues. Other clients on Lee Hishammuddin Allen & Gledhill's enviable deal sheet include Maxis and Digi, with corporate matters managed by Ng Leong Huat. The team is also noted for its ongoing work on the new high-speed broadband network.

Tay & Partners

A robust intellectual property player under development, Tay & Partners is renowned for its trade mark and copyright registration practice for technology companies. Under enforcement, the firm carefully structures and engages in anti-piracy programmes, including raids and dispute resolution, for its clients. On the transactional front, the team also has extensive experience in technology and intellectual property transfers and sales. Both Linda Wang and Su Siew Ling have been committed to this space over the past year, with Wang acting for the Recording Industries Association of Malaysia on drafting

IT, Telco & Media

RECOMMENDED FIRMS

Tier 1

Haryati Deepak

Skrine

Tier 2

Lee Hishammuddin Allen & Gledhill

Tay & Partners

Wong & Partners

Zaid Ibrahim & Co

Tier 3

Jeff Leong Poon & Wong

Naqiz & Partners

Raja Darryl & Loh

Ramrais & Partners

Shahrizat Rashid & Lee

Sreenevasan Advocates & Solicitors

Haryati Deepak

Unanimously declared the market-leading, technology-focused boutique in Malaysia by peers, the team at Haryati Deepak is duly noted for their complex transactions in this space. It serves multinational tech companies, blue-chip telecommunications firms, financial institutions and entrepreneurs among others. The firm's close ties with industry bodies such as the Association of the Computer and Multimedia Industry of Malaysia means that the team can deliver cutting edge advice pertinent to

agreements against the exploitation of digital music content distributed via telecommunication networks on a national and regional basis.

Wong & Partners

Intellectual property partner Kherk Ying Chew is no stranger to the technology industry in Malaysia, having advised an impressive client base including Apple, Google, Cisco and Sony Corporation. Over the past 12 months, Chew advised Luncai Emas in a landmark case that challenged a telecommunications company on copyright infringement liability for ringtone reproduction and transmission. On another matter, he represented AMI Entertainment Network on the successful enforcement of pirated gaming software in Malaysian arcades. Wong & Partners also features tax partner Adeline Wong on several information technology and communications-related deals.

Zaid Ibrahim & Co

Unlike the majority of its competitors, Zaid Ibrahim & Co's technology, media and telecommunications practice is tied with the firm's corporate practice. Much of its advisory work stems from the non-contentious side, related to acquisitions and disposals of assets rather than licensing agreements and enforcement. Two active partners, Wan Kai Chee and Gilbert Gan, represent the practice with their broad knowledge of the industry. Recently, Wan was instrumental in advising Facebook on its acquisition of certain internet-related assets in Malaysia, while Gan was sought after as counsel for Hitachi Global Storage Technologies on its acquisition of a substrate manufacturing facility from Wester Digital Malaysia in Sarawak.

Naqiz & Partners

A new favourite on the information technology and communications scene, Naqiz & Partners is often on the minds of clients and the watchlist of competitors due to the firm's increasing influence on a number of challenging projects. "They provided commercially-minded legal advice and came up with innovative legal solutions in several complicated legal matters," recalls an industry client. Central to the practice is leading lawyer Eric Chin, often working in tandem with corporate heavyweight and name partner Syed Naqiz, an experienced litigator and patent lawyer in domain name disputes. "We have been working with Eric Chin in particular who has an impressive knowledge of the Malaysian franchise sector," says a corporate client. "He is personable, hardworking and it has been a pleasure to do business with him." Of Naqiz, a long-time client notes: "I have dealt on many

occasions with Mr Naqiz and I would rate him as being very competent and experienced in his fort e." Last year, the team was heavily involved in completing assignments for Mynic on large-scale national projects that intend to enhance the online infrastructure in Malaysia. It also advised Time.com on access agreements in response to changes to the access determination list with all major telecommunication providers in Malaysia.

Labour & Employment

RECOMMENDED FIRMS

Tier 1

Lee Hishammuddin Allen & Gledhill

Shearn Delamore

Zul Rafique & Partners

Tier 2

Chooi & Co

Raja Darryl & Loh

Wong & Partners

Zain & Co

Lee Hishammuddin Allen & Gledhill

Lee Hishammuddin Allen & Gledhill is a standout firm in dealing with matters on the cessation of employment and compliance with statutory employment legislation. The firm is a regular at the Industrial Court and frequently receives very successful judgments on matters that reach the High Court. Key to this team is top arbitrator Lim Heng Seng, head of the employment practice at Lee Hishammuddin Allen & Gledhill, who is extremely familiar with employee termination and redundancy. Recently adding to the labour expertise at the firm is Dato' Thavalingam Thavarajah, who joined from Zaid Ibrahim & Co. Thavarajah not only served as a member of the Industrial Court Practice Committee of the Bar Council for a decade, but was also appointed to a two-year term on the National Labour Advisory Council. The team represents a wealth of commercial and investment banks, oil and gas producers, hardware manufacturers, and insurance companies.

Shearn Delamore & Co

The leading practice at Shearn Delamore & Co embraces all aspects of employment and industrial relations law, such as issues arising from M&As and restructurings, as well as administrative law. Sivabalah Nadarajah, a well-known

figure in the industry, heads the contentious practice with support from specialists Vijayan Venugopal and Raymond Low. Over the past year, Nadarajah represented and won a favourable judgment from the Court of Appeal for a firm of solicitors, VP Nathan & Partners, against employees who claimed they had been dismissed under a forced resignation. Low acted for Britania Brands Malaysia in a landmark High Court case to quash the decision of the assistant director of labour who had declined the request of the company for an adjournment to obtain legal representation during the lower labour court proceedings.

Zul Rafique & Partners

With one of the most established industrial relations practices in the country, Zul Rafique & Partners is the unmistakable leader in contentious employer-employee issues. The breadth of the practice ranges from collective agreements and trade disputes, employee guidelines and terms of service, to disciplinary action, voluntary separation and retrenchment. Renowned litigator P Jayasingam leads the highly experienced team that advises blue-chip clients in the financial, transport, technology and oil and gas industries. Key partners including Nantha Balan, Thavaselvi Pararajasingam and Wong Keat Ching are often sought by clients on high-profile matters.

Chooi & Co

Despite the size of the firm, Chooi & Co has a respectable employment law practice under the leadership of Gerard Louis Ambrose, a civil litigator who specialises in defamation and negligence disputes. Ambrose was previously engaged as counsel to a hospital over medical negligence in tests applied. More recently, he assisted a multinational company in the drafting of contractual documentation for closing down its Malaysian subsidiary, including employees with dual home and local contracts, as well as employees on secondments. Other matters the firm is routinely instructed on include immigration and visa issues, and retrenchment. "Chooi & Co was not only professional but also friendly," notes a foreign client. "They gave us a lot of information on Malaysian laws and, of course, the legal service and advice was also adequate and precise."

Raja Darryl & Loh

A leading dispute resolution firm, Raja Darryl & Loh's expertise lies in representing companies facing unfair dismissal claims at the Industrial Court. The firm successfully defended clients on claims raised by a jurisdictional issue in which a former employee was not seeking reinstatement. Prominent lawyer Ravindra Kumar is the cornerstone of the employment practice at

Raja Darryl & Loh, having individually managed each case hands-on. While the nature of Kumar's clients is confidential, he advised on a variety of employment issues including domestic inquiries, voluntary and mutual separation schemes, retrenchment, and reviews of an expatriate contract and employees' handbook.

Wong & Partners

While many of its competitors focus on employment litigation, the dedicated team at Wong & Partners is particularly noted for its heavy focus on advisory work. For example, the firm is among the best in advising on immigration applications, employee stock options and related tax matters. Another crucial advantage is the leadership of Woo Wei Kwang, celebrated by clients as one of the best employment lawyers in Malaysia, who works closely with corporate partner Brian Chia and intellectual property specialist Chew Kherk Ying on a number of significant cases. "We work with Woo Wei Kwang, an extremely experienced partner, who has been right every time he provided advice," appreciates an industrial client. "On a recent case, he warned us of the outcome from a similar case three years back and identical issues really came up." Over the past year, the team advised a global diversified industrial company on the dismissal of its employees under Malaysia law, as well as preparing a toolkit for future dismissals. The team also advised an insurance company on gratuity payments under a retirement scheme. "As an international law firm, it caters to our different needs as multinationals," says a regional client. "It has the added advantage of coordinating cross-border work across multiple jurisdictions and, even in doing so, its turnaround time is instantaneous."

Zain & Co

Collin Sequerah, who specialises in industrial relations and employment law, alongside civil litigator Kok Su Ann, are the go-to lawyers for labour-related issues under the umbrella of Zain & Co's litigation department. Although key litigator Varghese George departed to head up a role as Judicial Commissioner, the team remains strong this year with a wide variety of instructions from domestic clients. Sequerah and Kok were mandated on the alleged unlawful termination of an employee due to allegations of sexual harassment, as well as the closure of an American business in Malaysia and the retrenchment of its employees.

Tax

RECOMMENDED FIRMS

Tier 1

Shearn Delamore & Co

Wong & Partners

Tier 2

Azman Davidson & Co

Lee Hishammuddin Allen & Gledhill

Tier 3

Geraldine Yeoh Arjunan & Associates

Nik Saghir & Ismail

Raja Darryl & Loh

Raslan Loong

Skrine

Zaid Ibrahim & Co

Shearn Delamore & Co

Tax specialist and practice group chair Goh Ka Im once again operates her team at the highest level among the country's dedicated tax legal providers. With highly experienced backgrounds and pioneering techniques, the team often defends clients against claims by the Director General of Inland Revenue before the Special Commissioners of Income Tax, High Court and the Court of Appeal. Leading lawyer Anand Raj also regularly features as an important member of the team. "The team we deal with is very aggressive and clear with the actions they are going to take, explaining in detail the pros and cons of their arguments, before any decision is made and the final action recommended," notes an accounting manager. "Raj has provided us with excellent advice and service, is very knowledgeable and is well respected in the legal profession, both by those in private practice and also by the Revenue counsel." Among the landmark cases Raj worked on are his representation of ExxonMobil Exploration and Production Malaysia on an alleged tax withholding case that concluded with a favourable resolution for Shearn Delamore & Co's client, as well as his role as counsel to the Malaysian Bar on tax exemptions granted under the Legal Profession Act. Another noteworthy deal saw Goh act as Malaysian counsel on CVC's tax issues in its disposal of a US\$200 million private equity stake.

Wong & Partners

As one of the few firms in Malaysia with a full-service tax practice, Wong & Partners has Baker & McKenzie's global strength as a renowned brand in tax work among

its many advantages. That many international clients, including Dell, Sony, Honda and Goldman Sachs, seek Wong & Partners for complex tax matters truly showcases the unique abilities and impressive position the team enjoys. Top practitioner Adeline Wong is without doubt a key driving force behind the success of the practice. Over the past year, Wong advised on the Malaysian tax structuring options of €2.4 million (US\$3.14 million) certified emission reduction units generated from a joint venture hydroelectric power plant, and acted for Ballapur Industries on an offshore Labuan special purpose vehicle to extend loans under a transaction. Cross border efforts are also evident in the team's representation of UBS on allegations of global tax and stamp duty avoidance in 39 countries.

Azman Davidson & Co

The leading practice at Azman Davidson & Co has a long-developed relationship with the Big Four accounting firms, and handles personal and corporate taxation. The firm also has broad experience advising on indirect taxation issues including stamp duty, service and sales taxes. The team is headed by name partner Dato' WSW Davidson and consultant Francis Tan. Despite its lean size, the firm competes against some of Malaysia's top legal firms due to the niche specialities of its dispute resolution practice.

Lee Hishammuddin Allen & Gledhill

A staple in Malaysia's contentious scene, Lee Hishammuddin Allen & Gledhill is certainly a top choice for major government-linked companies, telecommunications companies, investment banks and even accountancy firms seeking representation against decisions and penalties imposed by the Inland Revenue Board. "It is very attentive, proactive and willing to share ideas on how the transaction will work," says a client. "It just consistently provides good service." The firm has a successful track record before the special commissioners of Income Tax and the High Court in many respects due to the thorough experience of S Saravana Kumar and the leadership of veteran litigator Datuk DP Naban, despite the loss of Arjunan Subramaniam in 2009. Of Kumar, one client says: "He is a very clever lawyer who is totally committed to his work, thorough and very service-orientated. I cannot see another young tax counsel that is comparable to him in Kuala Lumpur." The team is heavily focusing its efforts on non-contentious tax matters as a sign of commitment towards a developing a full service outfit. "It is highly recommended as it thinks out of the box and provides prompt service in congenial circumstances," says an accountant.