



humanology

HUMANOLOGY SDN.BHD.

**TAX, INCENTIVE &
GOVERNMENT DIVISION**



TAX INCENTIVE & GOVERNMENT DIVISION

Humanology Tax Division was established following the addition of Dato' Sri Dr. Mohd Nizom B. Sairi to the Humanology team. Our division is dedicated to assisting taxpayers in mitigating tax risks and enhancing compliance through professional tax planning, ensuring tax liabilities are minimized. Under the esteemed guidance of Tan Sri Dr. Daud, Chairman of the Shariah Advisory Council (SAC) at the Central Bank of Malaysia, we provide comprehensive tax services to both local and international clients.

Dato' Sri Dr. Mohd Nizom B. Sairi
Former CEO of IRBM / LHDN

Tan Sri Dr. Mohd Daud Bakar
Chairman of The Shariah Advisory
Council (SAC) at The Central
Bank Of Malaysia



TAX INCENTIVE & GOVERNMENT DIVISION



Azmi Mohamed
Director of Tax Compliance
Humanology



**Dato' Dr. Wan Ramiza
Wan Ghazali**
Former Deputy CEO IRBM/LHDN
Former Director of the Special
Industry Branch



Dr. Nik Abdullah Sani
Former Director of The Large
Taxpayer Branch, IRBM / LHDN



Nik Marzan Mohamad
Former Division Director of the
Companies Group Division, IRBM



Dr. Zainal Abidin
Former Director of Audit
Compliance Development,
IRBM / LHDN



Dr. Norlia Abdul Rahman
Former Section Head National
Tax Academy, IRBM / LHDN



Wan Mohd Zain Wan Ngah
Former Director of Policy and
Technical Division
IRBM / LHDN



Dato' Sri Dr. Mohd Nizom B. Sairi
Former CEO of IRBM / LHDN

Dato' Sri Dr. Mohd Nizom Sairi is a distinguished tax expert with an illustrious career primarily anchored in his longstanding service (38 years) with the Inland Revenue Board of Malaysia (IRBM). His academic journey commenced with a Bachelor of Science Degree from Laurentian University, Canada, followed by a Master's in Information System Management from Lawrence Technological University, USA, and culminating in a doctorate from the Swiss School of Management. His academic excellence is further highlighted by honorary professorships at the University of Cyberjaya and UNITAR International University. Over a span of 37 years at IRBM, Nizom has demonstrated profound expertise in the operations and administration of direct taxes in Malaysia, which paved the way for his ascension to the CEO/Director General position. His career trajectory includes pivotal roles such as Director of Compliance, Investigation, and the Malaysian Tax Academy, along with significant leadership positions culminating in his current role where he has been a cornerstone in digitalizing and transforming Malaysia's tax administration.

Nizom's contributions extend beyond national borders through his active engagement in prestigious international tax forums with organizations like OECD, IBFD, IMF, and many others, showcasing his global tax policy influence. His leadership is recognized internationally, as evidenced by his roles as Chairman of the Commonwealth Association of Tax Administrators and Head of the Executive Council for the Association of Tax Authorities of Islamic Countries.

A proponent of a trust-based tax environment, Nizom advocates for compliance through awareness, education, and enhanced services, embodying his commitment to constructive stakeholder engagement. His dedication to social responsibility is evident in his participation in various CSR initiatives, contributing significantly to environmental conservation and community welfare. Nizom's personal life reflects his professional ethos, with a preference for golf as a leisure activity, underscoring his well-rounded personality.



Tan Sri Dr. Mohd Daud Bakar Chairman Of The Shariah Advisory Council (SAC) At The Central Bank Of Malaysia

Tan Sri Dr. Mohd Daud Bakar is a Shariah board member of various global financial institutions, including the National Bank of Oman (Oman), Amundi Asset Management (France), Bank of London and Middle East (London), BNP Paribas Najma (Bahrain), Natixis Bank (Dubai), Morgan Stanley (Dubai), Sedco Capital (Saudi and Luxembourg) and Dow Jones Islamic Market Index (New York) amongst many others. Tan Sri also serves as the Chairman of the Shariah Advisory Council (SAC) at the Bank Negara Malaysia, the Securities Commission of Malaysia, the Astana International Financial Centre (AIFC), Kazakhstan, the First Abu Dhabi Bank (UAE), and Permodalan Nasional Berhad (PNB).

Tan Sri is the founder and Executive Chairman of Amanie Group. One of its flagship companies namely Amanie Advisors, provides end-to-end Shariah solutions to the client through its global offices. Tan Sri serves as the Chairman of Federal Territory Islamic Religious Department [Majlis Agama Islam Persekutuan (MAIWP)]. In the corporate world, Tan Sri is currently a member of the PNB Investment Committee. Previously, Tan Sri served as a Board Director at Sime Darby Property Berhad and Chairman to Malaysia Islamic Economic Development Foundation (YaPEIM). In addition, Tan Sri is the co-founder of Experts Analytics Centre Sdn. Bhd. and MyFinB Sdn. Bhd. Tan Sri also serves as the Chairman of Berry Pay Sdn. Bhd., Data Sukan Consulting Sdn. Bhd., Bio Fluid Sdn. Bhd., KAB Gold Dynamics Sdn. Bhd., BioAngle Vacs Sdn. Bhd., Tulus Digital Sdn. Bhd., and Amanie-Afra Halal Capital Co (Bangkok). Tan Sri was the former 8th President of the International Islamic University of Malaysia (IIUM).

In 2014, Tan Sri received the “Most Outstanding Individual” award by His Majesty, the King of Malaysia, in conjunction with the national-level Prophet Muhammad’s birthday. Under his leadership, Amanie Advisors received the “Islamic Economy Knowledge Infrastructure Award” at the Global Islamic Economy Summit, Dubai 2015, by His Highness Sheikh Mohammed bin Rashid Al Maktoum, Vice President and Prime Minister of the UAE and Ruler of Dubai, Oct 2015. On 13 November 2021, Tan Sri was conferred the Darjah Kebesaran Panglima Setia Mahkota (P.S.M.) which carries the title of “Tan Sri”.

Tan Sri received his first degree in Shariah from University of Kuwait in 1988 and obtained his PhD from University of St. Andrews, United Kingdom in 1993. In 2002, Tan Sri completed his external Bachelor of Jurisprudence at University of Malaya.

Tan Sri’s first book entitled “Shariah Minds in Islamic Finance: An Inside Story of A Shariah Scholar” has won the “Islamic Finance Book of the Year 2016” by the Global Islamic Finance Award (GIFA) 2016. Then, his book on sukuk entitled “An Insightful Journey to Emirates Airline Sukuk: Pushing the Boundaries of Islamic Finance” has also won the “Best Islamic Finance Case 2017” by the GIFA 2017 in Kazakhstan. To date, Tan Sri has authored more than 40 books.



Azmi Mohamed

Director of Tax Compliance Humanology

Azmi bin Mohamed holds a Bachelor's degree in Economics with Honors and a Master's degree in Business Management from Universiti Kebangsaan Malaysia. With over 30 years of experience working with the Inland Revenue Board of Malaysia (LHDN), his career has been rich and diverse.

During his tenure at LHDN, he has held various roles and responsibilities, showcasing his expertise and dedication. He started as an Audit Officer in the Company Branch, then moved on to become a Research Officer in the Development and Research Department. He later served as the Deputy Director of the Cheras Branch, doubling as the External Audit Manager, followed by his appointment as the Director of the Kluang Branch.

His career continued to flourish as he took on roles such as Deputy Director of the Malaysian Tax Academy Law Training Center, Deputy Director of the Shah Alam Branch, also serving as the External Audit Manager of the Company, Deputy Director of the Petaling Jaya Branch, Director of the Petaling Jaya Branch, and ultimately, as the State Operations Director overseeing Company Audit and Non-Company Audit in Selangor.

Currently, he holds the esteemed title of Certified Tax Agent under Section 153(3) of the Income Tax Act 1967, showcasing his authority and expertise in taxation matters. Mr. Azmi's extensive experience and qualifications make him a highly respected and trusted professional in the field of taxation in Malaysia.



**Dato' Dr. Wan Ramiza
Wan Ghazali**
Former Deputy CEO IRBM/LHDN
Former Director of the Special
Industry Branch

Dato' Dr. Wan Ramiza Binti Wan Ghazali is a seasoned tax professional and a distinguished leader in Malaysia's Inland Revenue Board (IRBM), where she last served as the Deputy Director General before her retirement. With a career spanning over three decades in taxation, policy formulation, and regulatory frameworks, she has been instrumental in shaping Malaysia's tax landscape, particularly in international taxation and transfer pricing. She holds a Doctor of Management from University Utara Malaysia (UUM), where her thesis focused on refining the Malaysian Petroleum Income Tax Act, an area of expertise she has contributed to extensively. She also possesses an MBA from the University of Miami, Florida, USA, and a Bachelor of Science in Business Administration from the University of Nebraska-Lincoln, USA.

Her contributions to the IRBM and Malaysia's tax policy development are profound. As the Deputy Director General (2021-2024), she managed key areas such as human resources, corporate logistics, integrity and risk management, and finance, as well as overseeing tax operations, policy development, and international taxation matters. She played a pivotal role in restructuring IRBM's operational framework, implementing the Front & Back Office concept, and guiding strategic initiatives in tax governance.

An authority in Transfer Pricing and Petroleum Taxation, she has led critical discussions and engagements with major industry players, including Petronas and Bank Negara Malaysia. Her tenure as the Head of the Special Industry Branch (2018-2021) and Head of the Transfer Pricing Division (2016-2018) saw her spearheading policies on cross-border taxation, serving as a competent authority for Mutual Agreement Procedures (MAP) and Advance Pricing Arrangements (APA). Her expertise has also been recognized internationally. She has represented Malaysia at OECD discussions on Base Erosion and Profit Shifting (BEPS) and participated in global forums addressing international tax policies. As a lecturer and speaker, she has shared her knowledge at national and international taxation seminars and has worked closely with global taxation bodies such as JICA and ATAIC.

For her exceptional service and contributions, Dato' Dr. Wan Ramiza has been honored with prestigious national awards, including the Dato' Paduka Setia Mahkota Kelantan (DPSK) from the Sultan of Kelantan (2023) and the Johan Mangku Negara (JMN) conferred by the King of Malaysia (2021). She has also been a recipient of multiple Excellence Service Awards from IRBM, highlighting her dedication and impact in the field of taxation.

Her legacy in Malaysia's tax administration remains influential, with her work on Malaysia's Transfer Pricing Guidelines and taxation reforms continuing to shape the industry. As a thought leader, she has contributed scholarly articles to Tax Guardian, further cementing her role as an expert in taxation, governance, and regulatory frameworks.



Dr. Nik Abdullah Sani
Former Director of The
Large Taxpayer Branch,
IRBM / LHDN

Dr. Nik Abdullah Sani is a Fellow member of Chartered Tax of Malaysia (FCTIM) and a member of the Malaysian Institute of Accountant (MIA). He holds a PhD in Accounting and Finance (Forensic Accounting) from HeriotWatt University, UK. He started his career in Peat Marwick/KPMG after which he joined LHDNM.

Dr Nik has extensive experience working within LHDNM at various branches and departments including as director of the Large Taxpayer Branch, Multinational Tax Branch, Investigation Branches, policies decisions in Compliance/Investigation Department and a stint with OECD (Organisation for Economic Cooperation and Development) joining the secretariat for Task Force Tax Crime and Other Crime in Paris, France.

He also attended Harvard Kennedy School Executive Education Program in Comparative Tax Policy and Administration at Harvard University, Cambridge, Massachusetts, USA. In addition to his work experience, he has been involved in public speaking engagements such as at the National Tax Conference, CTIM, MIA, LHDNM, SGATAR, CATA and OECD joint seminars/training as well as in-house seminars/training related to Tax Audits, Tax Investigations and International tax.



Nik Marzan Mohamad
Former Division Director of
the Companies Group
Division , IRBM

Nik Marzan binti Mohamad graduated with a Bachelor of Business Administration Degree, majoring in Economics and Finance, from Temple University, Philadelphia, Pennsylvania, USA in 1987.

Nik Marzan has over 33 years experiences, working at the Inland Revenue Board of Malaysia (IRBM), from year 1991 to 2024, whereas she spent most of her services at Large Tax Payer Branch. She began her career as an Audit Officer at the Cawangan Jalan Duta, and was promoted as the Head of Audit Section at Cawangan Wangsa Maju.

She spent 24 years at the Large Taxpayer Branch, which 16 of those years dealing with field audit and tax treatment for Developers and Contractors as well as hold a position as Division Director – Developers & Contractors Division. Her last post was the Division Director of the Companies Group Division prior to her retirement in 2024. Nik Marzan was also Involved with “Jabatan Dasar Percukaian” in preparing Public Ruling for Developers, Public Ruling for Contractors and preparing the concept paper for “Tax Treatment for Joint Venture Agreement for the Land Owner” (awaiting approval from the Ministry of Finance).

Having served IRBM for over 33 years, Nik Marzan has wealth of knowledge on the Field Audit, especially in tax treatment for Developers & Contractors. Nik Marzan always shared her experiences and knowledge by giving talks and seminars to the IRBM branches all over Malaysia, including Academy Percukaian Malaysia. She also participated in forums conducted by REHDA and CIDB about the relevant Public Ruling.



Dr. Zainal Abidin
Former Director of Audit
Compliance Development ,
IRBM / LHDN

Dr. Zainal has served for 32 years in the Inland Revenue Board of Malaysia (IRBM) with his last position as the Director of Audit Development Division. The position required him to manage the risk analysis process on individual and corporate taxpayers, and taking remedial actions on high-risk taxpayers in the form of audit.

During his tenure in IRBM, he was mainly involved in tax investigation, intelligence and tax audit. He has attended many conferences, seminars and workshops locally and overseas as participant or speaker on tax compliance especially related to Tax Compliance Risk Management. He was a regular speaker in National Tax Seminars until he retired from IRBM in September 2021.

Dr. Zainal was also the member of OECD Tax Audit Advisory Group in 2016/2017 to prepare a report titled “The Changing Tax Compliance Environment and the Role of Audit” published in 2017. Dr. Zainal was also the member PEMUDAH Technical Working Group on Paying Taxes and Insolvency.



Dr. Norlia Abdul Rahman
Former Section Head
National Tax Academy
IRBM / LHDN

Dr. Norlia Abdul Rahman has served Jabatan and Lembaga Hasil Dalam Negeri for 36 years. During her tenure, she was involved in various scope of Malaysian taxation; she acquired great knowledge and high skills in auditing; and had conducted much research work. Her interest and specialization are in the area of research pertaining to taxation, management, marketing, human resource and behaviour. She has the expertise in auditing using audit technology tools especially IDEA. She was the resource person for the audit tools in LHDNM.

She also had the experience of managing a division, branch and unit. She was the personal officer to the Director General HDNM and DG's Office after JHDN's corporatization in 1996. Had the experience in research work and among them were proposals for LHDNM succession plan, training programs, strategy plan and KPIs and promotion initiatives. She has the management skills and opportunity to head the organising teams for Tax seminars involving tax professionals, prepared the corporate video for LHDNM, handle essay competition and Oration Competition for School Children, involved in organizing Tax Seminars.

She had also headed the organization committee for the visit of YDM Agong, YDM Tuanku Sirajuddin, Prime Ministers Tun Dr Mahathir and Tun Abdullah to LHDNM. Since her tenure, she had handled various cases and interacted with various levels of individuals. These involved understanding behaviour of taxpayers, consumers and the public. Her PhD thesis was on tax behaviour, understanding why people engage in dishonest behaviour.



Wan Mohd Zain Wan Ngah Former Director of Policy and Technical Division IRBM / LHDN

Mr. Wan Mohd Zain Bin Wan Ngah graduated a Bachelor's of Science in Agribusiness and a Master's of Business Administration from Universiti Kebangsaan Malaysia. Having spent over three decades at the Inland Revenue Board of Malaysia (LHDN), he is an expert in tax strategy, compliance, and investigation cases. Throughout their tenure, he has been instrumental in implementing policies that drive tax compliance, efficiency, and fairness, ensuring that Malaysia's tax system meets both local and international standards.

Mr. Wan Mohd Zain Bin Wan Ngah's career at LHDN has been marked by his rising leadership roles, with a particular focus on tax investigation and enforcement. Starting as an Audit Officer in the Company Branch, he quickly developed a keen understanding of corporate taxation. His career took a pivotal turn in 2008 when he was appointed Investigation Branch Director Kluang, Johor, overseeing critical tax audits related to criminal cases and leading tax investigations in Johor. His role was essential in enhancing LHDN's ability to detect and prevent tax fraud, ensuring compliance with Malaysia's tax regulations.

Mr. Wan Mohd Zain Bin Wan Ngah's expertise and leadership were further showcased in 2013 when he was appointed Director of the Special Operations Division at LHDN. He was responsible for leading a number of high-profile investigations into tax evasion and aggressive tax planning, employing the full scope of the Income Tax Act 1967 to ensure compliance. His ability to manage such critical operations reinforced LHDN's commitment to protecting Malaysia's tax base and upholding the integrity of the tax system.

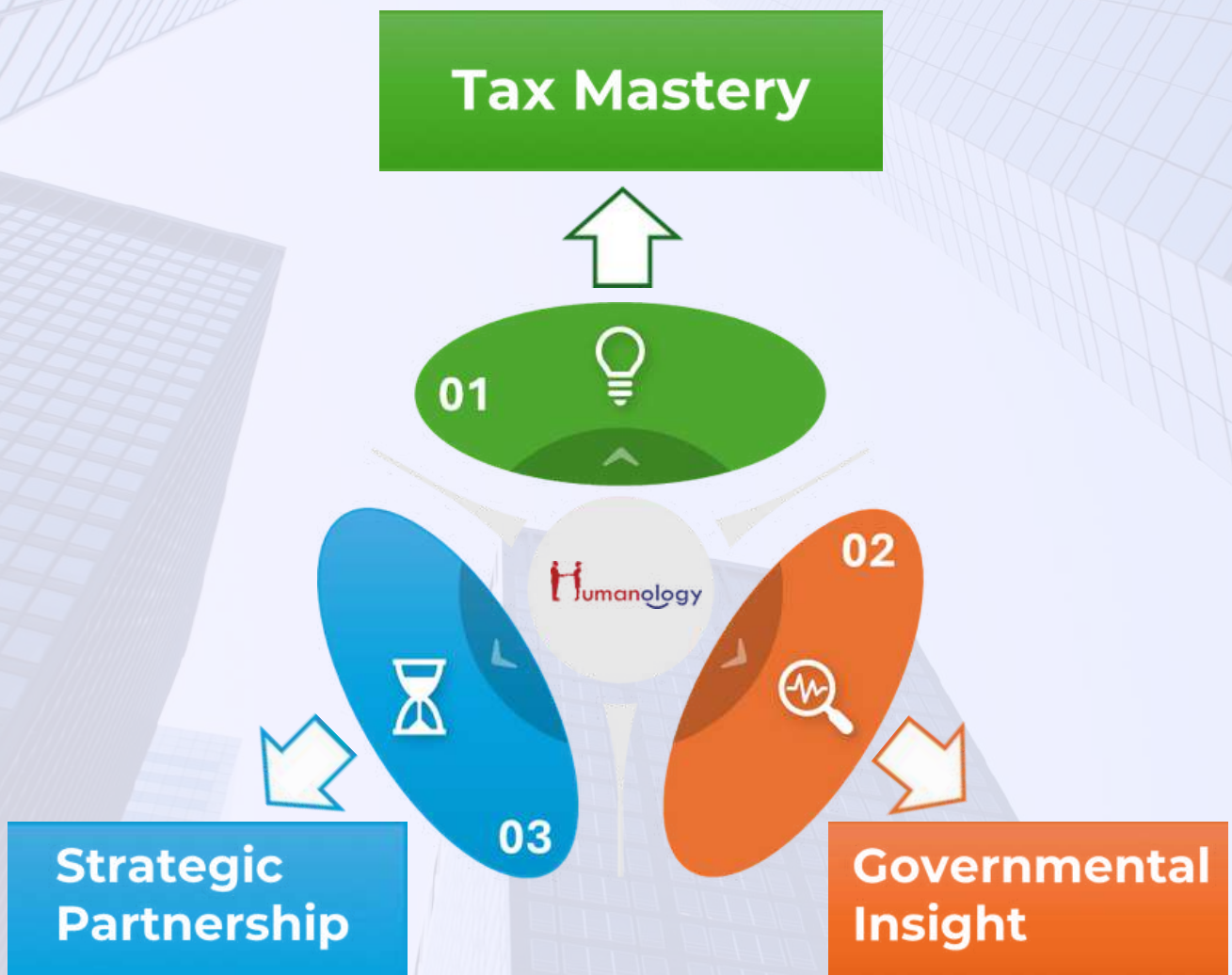
In 2021, Mr. Wan Mohd Zain Bin Wan Ngah assumed the pivotal role of Director of the Policy and Technical Division at LHDN. His expertise was instrumental in the formulation and enactment of taxation investigation policies based on the Income Tax Act 1967. He was responsible for planning and drafting technical circulars that provided clear guidelines for LHDN's investigators, enhancing the efficiency and effectiveness of taxation investigations. Additionally, he managed the investigation division group, ensuring that LHDN's team worked cohesively to address complex tax issues across the country.

As a Certified Tax Agent under Section 153(3) of the Income Tax Act 1967, Mr. Wan Mohd Zain Bin Wan Ngah demonstrates his high level of professional competence and authority in the field of taxation. This esteemed certification, coupled with his decades of experience at LHDN, positions him as a highly respected figure in Malaysia's tax investigation industry. His broad range of qualifications and in-depth knowledge make him a trusted advisor for complex tax issues and an authoritative voice in the field.

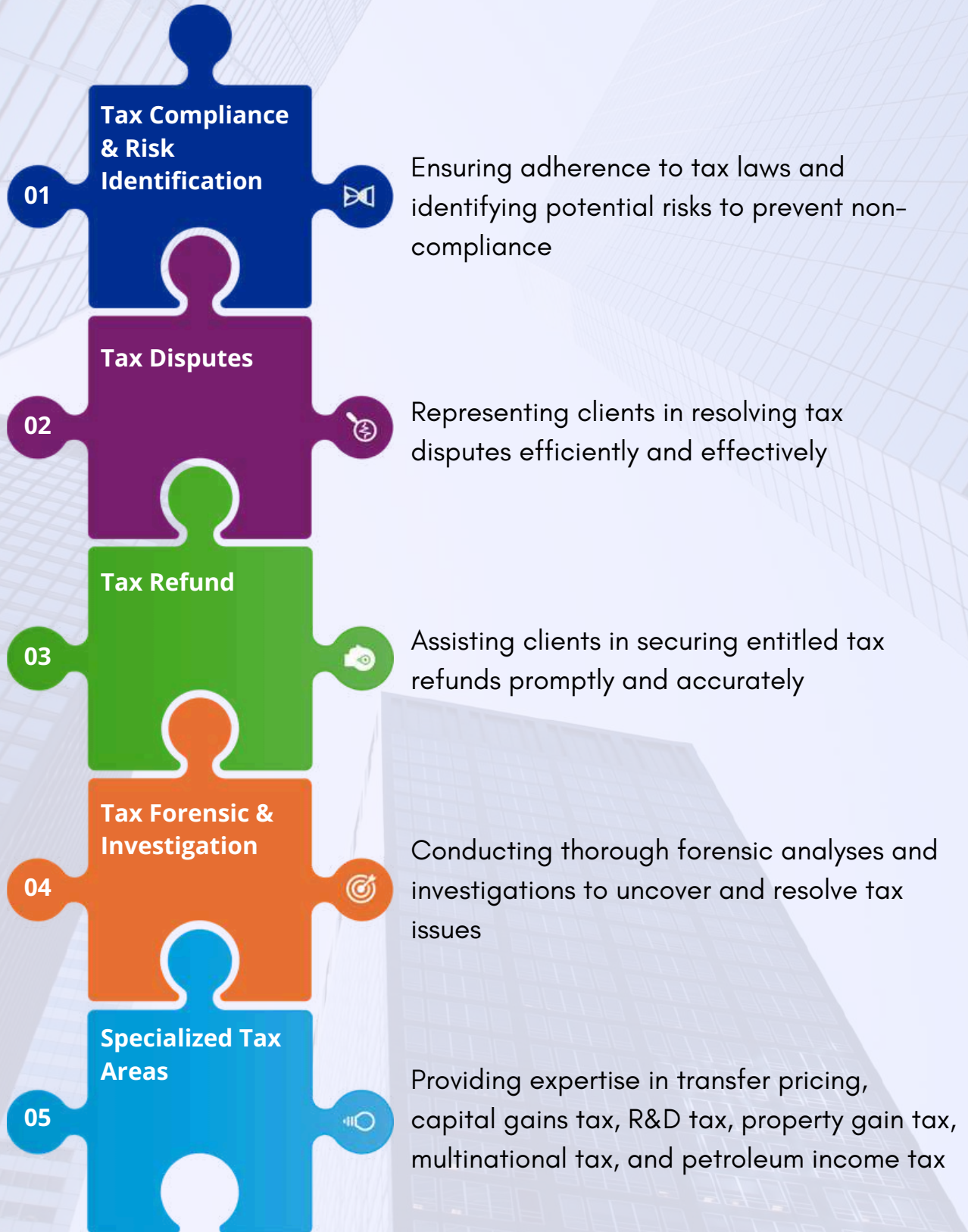
FEATURED SERVICES

Our Services:

We offer comprehensive tax mastery, strategic partnerships, and in-depth government insights to help clients navigate the complexities of tax regulations and optimize their financial strategies.



TAX MASTERY



STRATEGIC PARTNERSHIP

The Missing Support to Your Business



Identification & Matching

Identifying and aligning suitable grants and incentives with your business needs



Application

Assisting in the preparation and submission of grant and incentive applications



Dispute & Appeal

Handling disputes and appeals to ensure you receive the benefits you are entitled to




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