

# COMPREHENSIVE TAX COMPUTATION FOR COMPANIES

**KUALA LUMPUR 4 NOVEMBER 2020**

## INTRODUCTION

Under the self-assessment system, all taxpayers are required to know and understand the relevant laws. Equally important would be to approach tax via tax savings or reductions point of view; how do we reduce our taxes at the same time of meeting the requirements. Know the basic rules and minimise the risk and remember, every dollar you save will enhance shareholder value.

This one-day workshop will help in enabling finance and accounting personnel to appreciate the requirements of tax return submissions and help them to prepare or even review a basic tax computation and form C.

## EARLY BIRD SPECIAL

Enjoy **10%** savings when you register online at least **one** month before the workshop date.

## LEARNING OUTCOMES

- Learn the basic requirements of a company tax computation.
- Compute the top computation and determine what types of income subject to tax and analysis of income and expenses and provision and balance sheet items.
- Learn the calculation of capital allowance.
- Review of main form C items.
- Prepare worksheets (helian kerja) as required.
- Take into account the other items such as single and double deductions.
- Learn the basic public ruling.
- Explore the self assessment system, withholding tax and others.

## WHO SHOULD ATTEND

Tax agents, accountants, finance directors, finance managers, business managers and anyone who is interested in this topic area.

## PRESENTER

Mr Ravi Balakrishnan

All our workshops are available via in-house training.

## EVENT DETAILS

Wednesday 4 November 2020

### TIME

9.00am – 5.00pm

### VENUE

CPA Australia Seminar Room  
Suite 10.01, Level 10  
The Gardens South Tower  
Mid Valley City  
Lingkaran Syed Putra  
59200 Kuala Lumpur

FEE (inclusive of 6% Service Tax, lunch and tea-breaks)

Member: RM349.80

REP/Member staff:  
RM455.80

Non-member: RM583.00

**LHDNM AGREED**  
for tax license renewal & application



LEVEL

**COMPETENT**

CLAIM UP TO  
**8 CPD HOURS**



# COMPREHENSIVE TAX COMPUTATION FOR COMPANIES

## KEY TOPICS COVERED

### Module 1 : Overview of Malaysian tax system

- Scope of income tax and exemptions
- Basis periods

### Module 2: Capital vs. revenue – income and deductible and prohibited expenses

- Types of income – capital and revenue in nature
- Types of expenses allowed and prohibited
- Capital and revenue of income and expenses

### Module 3 : Tax computation and capital allowances – mechanism of preparing and reviewing tax computation

- Review of financial statements and analysis required for tax computations
- Analysis of provision/expenses/income/balance sheet
- Movement of non-current assets (fixed assets)
- Additions and disposals
- HP and lease
- Capital allowances schedules

### Module 4: Review main items of form C and worksheets

- Preparing the documentations as required

### Module 5: Highlights of main public rulings

- Understanding the basics of important public rulings such as entertainment expenses, key-man insurance and leave passage and capital allowances

### Module 6: Self-assessment system

- Estimates and revision of estimates and instalment requirements due dates

### Module 7: Others

## SPEAKER'S PROFILE

### MR RAVI BALAKRISHNAN

Ravi has worked with a leading accounting firm specialising in taxation services and later in the commercial sector with diversified global businesses. He gained vast corporate tax experiences including cross border transactions and tax incentives including corporate finance. He handles training and workshops and seminars on various taxation areas including income tax, real property gains tax, goods and services tax (GST) and also involved in corporate consulting and expatriate related matters.

Ravi Balakrishnan is a Fellow Member of The Association of Chartered Certified Accountants (FCCA, UK), an associate member of the Chartered Tax Institute of Malaysia (ATII) and a Chartered Accountant (CA) of The Malaysian Institute of Accountants (MIA).

He was also a representative member of the GST Technical Committee at FMM (Federation of Malaysian Manufacturers).

## AGREED BY LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM)

The topic discussed in the workshop was agreed upon by LHDNM and the CPD hours are recognised by Ministry of Finance as Continuing Professional Development (CPD) / Continuing Professional Education (CPE) points [under subsection 3.1(b), PANDUAN BAGI PERMOHONAN KELULUSAN EJEN CUKAI] for the application and renewal of tax agent license. Please refer to **Lampiran B** and select LHDNM as the organiser for submission on MYCUKAI.

# REGISTRATION FORM

Save 10% on workshops when you register online at [cpaaustralia.com.au/malaysiatraining](http://cpaaustralia.com.au/malaysiatraining). You can also return completed form to CPA Australia.

✉ CPA Australia (M) Sdn Bhd (291307-P), Suite 10.01, Level 10, The Gardens South Tower,  
Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur

☎ +603 2267 3388 📠 +603 2287 3030 @ [cpd.malaysia@cpaaustralia.com.au](mailto:cpd.malaysia@cpaaustralia.com.au)

## 1 PARTICIPANT DETAILS

### PARTICIPANT 1

Attending as  Member  REP / Member staff  Non-member

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms)

Position

Mobile

CPA Australia  
Member ID

Email\*

Special dietary  
requirements  
(if any)

### PARTICIPANT 2

Attending as  Member  REP / Member staff  Non-member

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms)

Position

Mobile

CPA Australia  
Member ID

Email\*

Special dietary  
requirements  
(if any)

### PARTICIPANT 3

Attending as  Member  REP / Member staff  Non-member

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms)

Position

Mobile

CPA Australia  
Member ID

Email\*

Special dietary  
requirements  
(if any)

REP refers to CPA Australia's Recognised Employer Partners. View our partners at [cpaaustralia.com.au/rep](http://cpaaustralia.com.au/rep)

Member staff refers to staff from a CPA member's firm or organisation.

\*Workshop confirmation will be sent to the stated email address.

## 2 CONTACT AND BILLING INFORMATION

Contact  
Person

Phone

Email

Company  
Billing Name

Business  
Registration  
no.

Billing Address

State

Postcode

Industry

## 3 WORKSHOP AND PAYMENT DETAILS

NO.	WORKSHOP TITLE	DATE	LOCATION	PRICE	QTY	FEE (RM)
1						
2						
3						
<b>TOTAL</b>						RM

## 4 MAKE A PAYMENT

Do you want the electronic tax invoice/receipt to be under the company's name?  Yes  No

Payment method  Credit card: Visit [cpaaustralia.com.au/malaysiatraining](http://cpaaustralia.com.au/malaysiatraining) to register and pay with your credit card with MYR.

Cheque: Make payable to 'CPA Australia (M) Sdn Bhd'

Cheque number

Please indicate registrants full name, membership number and contact number on the back of the cheque.

For other methods of payment, call +603 2267 3388

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Signature

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