

INTRODUCTION TO MALAYSIAN TAXATION PRINCIPLES SERIES (4 MODULES)

KUALA LUMPUR I 2020

INTRODUCTION

CPA Australia's series on Introduction to Malaysian Taxation Principles is your one-stop shop for insights and essential guidance on relevant legislation and public rulings, as well as know-how on practical tax implications. These workshops will give you a comprehensive understanding to comply with the requirements of the Inland Revenue Board Malaysia.

LEARNING OUTCOMES

- Gain a comprehensive understanding on Malaysian Taxation Principles
- Learn the practical issues and tax implications
- Gain insights from practical scenarios and examples

WHO SHOULD ATTEND

This suite of workshops is suitable for commercial accountants, auditors, tax professionals and anyone who wants an understanding of corporate taxation in Malaysia.

PRESENTER

Mr Chow Chee Yen

All our workshops are available via in-house training.

EARLY BIRD SPECIAL

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

EVENT DETAILS

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

LHDNM AGREED
for tax license renewal & application



HRDF
-MALAYSIA-

LEVEL

COMPETENT

CLAIM UP TO
32 CPD HOURS

MODULE 1: BASIC INCOME TAX PRINCIPLES, TAXABLE INCOME AND SPECIAL PROGRAMME OF VOLUNTARY DISCLOSURE

TUESDAY 21 JULY 2020
8 CPD HOURS

KEY TOPICS COVERED

- Scope of taxation
- Residence status
- Basis period
- Corporate tax rate
- Reduced corporate tax rate based on increase in chargeable income
- Small medium enterprise (SME)
- Special programme of voluntary disclosure
- Tax audit
- Business income
- Non-business income
- Taxable and non-taxable income
- Steps in computing chargeable income
- Public Ruling 12/2018: Income from letting of real property
- Public Ruling 8/2015: Loan or advances to director by a company
- Public Ruling 3/2016: Tax treatment on interest income received by a person carrying on a business

FEE (INCLUSIVE OF 6% SERVICE TAX LUNCH AND TEA-BREAKS)

Member: RM349.80
REP/Member staff: RM455.80
Non-member: RM583.00

MODULE 2 : DEDUCTIBLE EXPENSES

THURSDAY 3 SEPTEMBER 2020
8 CPD HOURS

KEY TOPICS COVERED

- Allowable expenses
- Non-deductible expenses
- Prohibited expenses
- Public Ruling 1/2002: Deduction for bad and doubtful debts and treatment of recoveries
- Public Ruling 4/2012: Deduction for loss of cash and treatment of recoveries
- Public Ruling 6/2006: Legal and professional expenses
- Public Ruling 4/2015: Entertainment expenses
- Public Ruling 2/2011: Interest expense and interest restriction
- Public Ruling 9/2015: Deduction of interest expense and recognition of interest income for loan transactions between related persons
- Section 140C – Earning Stripping Rules

FEE (INCLUSIVE OF 6% SERVICE TAX LUNCH AND TEA-BREAKS)

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MODULE 3: CAPITAL ALLOWANCES

WEDNESDAY 9 SEPTEMBER 2020
8 CPD HOURS

KEY TOPICS COVERED

- Initial and annual allowances
- Balancing charge
- Balancing allowances
- Public Ruling 7/2018: Accelerated capital allowances
- Public Ruling 5/2014: Ownership and use of asset for the purpose of claiming capital allowances
- Public Ruling 12/2014: Qualifying P&M for claiming capital allowance
- Public Ruling 6/2015: Qualifying expenditure and computation of capital allowance
- Public Ruling 10/2014: Capital allowance for small value assets
- Public Ruling 7/2017: Disposal Of Plant Or Machinery Part I - Other Than Controlled Sales
- Public Ruling 1/2018: Disposal Of Plant Or Machinery Part II - Controlled Sales

FEE (INCLUSIVE OF 6% SERVICE TAX LUNCH AND TEA-BREAKS)

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REP/Member staff: RM455.80
Non-member: RM583.00

MODULE 4 : INDUSTRIAL BUILDING ALLOWANCES

FRIDAY 25 SEPTEMBER 2020
8 CPD HOURS

KEY TOPICS COVERED

- Initial and annual allowances
- Balancing charge
- Balancing allowances
- Public Ruling 8/2016: Industrial Buildings Part I
- Public Ruling 10/2016: Industrial Buildings Part II
- Public Ruling 3/2018: Qualifying Expenditure And Computation Of Industrial Building Allowance

FEE (INCLUSIVE OF 6% SERVICE TAX LUNCH AND TEA-BREAKS)

Member: RM349.80
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SPEAKER'S PROFILE

MR CHOW CHEE YEN

Chee Yen is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 28 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments and good and services tax (GST).

Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by CPA Australia, ACCA, CCH, CTIM, MIA, MAICSA, MICPA and the STAR newspaper. In addition, he conducts in-house training for both professional firms and corporations as well as guest speaker for national and international conferences.

He is a council member of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations.

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. 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

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1 PARTICIPANT DETAILS

PARTICIPANT 1		Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C	(Dato' / Datin / Dr / Mr / Mrs / Ms)	CPA Australia Member ID			
Position		Email*			
Mobile		Special dietary requirements (if any)			
PARTICIPANT 2		Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
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Position		Email*			
Mobile		Special dietary requirements (if any)			
PARTICIPANT 3		Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C	(Dato' / Datin / Dr / Mr / Mrs / Ms)	CPA Australia Member ID			
Position		Email*			
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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		Billing Address			
Phone					
Email					
Company Billing Name		State	Postcode		
Business Registration no.		Industry			

3 WORKSHOP AND PAYMENT DETAILS

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

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Signature / /