

STRATEGIC TAX CONSIDERATIONS FOR CORPORATE RESTRUCTURING

KUALA LUMPUR 13 AUGUST 2019

INTRODUCTION

This workshop will assist you in understanding strategic tax considerations for corporate restructuring to ensure that tax efficiency is built into the very way that they do business.

LEARNING OUTCOMES

- Obtain a sound knowledge of tax implications on transfer of business vs. transfer of shares.
- Gain insights into common tax considerations and compliance issues.
- Explore RPGT and stamp duty exemptions.
- Identify the tax considerations for merger and acquisitions.

WHO SHOULD ATTEND

CFOs, finance managers, tax managers, tax consultants, accountants, auditors, business advisers, and anyone who are interested to know more about strategic tax planning for corporate restructuring.

PRESENTER

Mr Chow Chee Yen

EARLY BIRD SPECIAL

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EVENT DETAILS

Tuesday 13 August 2019

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



Based on the merit
of each applicant

LEVEL

PROFICIENT

CLAIM UP TO

8 CPD HOURS



STRATEGIC TAX CONSIDERATIONS FOR CORPORATE RESTRUCTURING

KEY TOPICS COVERED

1) Tax implications on transfer of business for the following assets:

- Trade debtors
- Trading stocks
- Plant and machineries
- Real properties
- Tax incentives
- Tax losses, capital allowances and other tax balances

2) Tax implications on transfer of shares

- Stamp duty implications
- Change in shareholding - any effect on tax losses, capital allowances and other tax balances?
- PRC shares

3) RPGT exemptions

- Paragraph 17(1)(a), (b), (c) of RPGT Act 1976
- Conditions to be fulfilled in order to obtain exemptions
- IRB guidelines

4) Stamp duty exemptions

- Section 15 and 15A of Stamp Act 1949
- Conditions to be fulfilled in order to obtain exemptions
- IRB guidelines

5) Tax considerations for merger and acquisitions

- Transfer of business vs. shares
- Utilisation of tax losses
- Utilisation of capital allowances
- Utilisation of other tax balances
- Tax deductibility on expenses incurred on M&A exercise
- Group relief for tax losses
- Dividend payment – single tier system

SPEAKER'S PROFILE

MR CHOW CHEE YEN

Chee Yen is currently the tax advisor 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 for the application and renewal of tax agent license.

REGISTRATION FORM

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1						
2						
3						
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