

TAX TREATMENT ON INTEREST INCOME, INTEREST EXPENSES AND RENTAL INCOME LATEST DEVELOPMENTS

KUALA LUMPUR 2 AUGUST 2019

INTRODUCTION

This workshop will explore the tax treatment on interest income, interest expenses and rental income.

LEARNING OUTCOMES

- Get the latest developments on the tax treatment.
- Learn the tax treatment on interest income and expense.
- Learn the tax treatment on rental income and expense.

WHO SHOULD ATTEND

Finance directors and managers, Chief financial controllers and financial controllers, accountants, auditors, tax managers and consultants, company secretary and business advisors.

PRESENTER

Mr Chow Chee Yen

EARLY BIRD SPECIAL

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

EVENT DETAILS

Friday 2 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



TAX TREATMENT ON INTEREST INCOME, INTEREST EXPENSES AND RENTAL INCOME LATEST DEVELOPMENTS

KEY TOPICS COVERED

Interest income

- PR 3/2016: Tax treatment on interest income received by a person carrying on a business
- PR 9/2015: Deduction of interest expense and recognition of interest income for loan transactions between related persons
- PR 8/2015: Loan or advances to director by a company (Section 140b)

Interest expense

- PR 2/2011: Interest expense and interest restriction (Section 33(1)(a) and Section 33(2))
- PR 9/2015: Deduction of interest expense and recognition of interest income for loan transactions between related persons
- Withholding tax on payments made to non-resident (Section 109)
- Earning stripping rules (Section 140c)

Rental income

- PR 12/2018: Income from letting of real property
- Section 4(a) vs. Section 4(d)
- Commencement date of letting of real property
- Real properties grouped as a single source
- Rental income received in advance

Rental expense

- Expense relating to income of letting of real property
- Expenses during a period the real property is not rented out
- Expenses before real property is let out
- Replacement cost of furnishings
- Capital allowances
- Industrial building allowance

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.

Chee Yen 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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✉ 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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PARTICIPANT 1		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 2		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 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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Contact Person		Billing Address			
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Company Billing Name		State	Postcode		
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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.

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Signature / /