

# TAX OPTIMIZATION ON CAPITAL & INDUSTRIAL BUILDING ALLOWANCES

Date	Venue	Event Code
1 August 2017	Hotel Jen Penang	WS/036
9 August 2017	Grandis Hotel, Kota Kinabalu	WS/037
14 August 2017	Waterfront Hotel, Kuching	WS/038

Time : 9.00am to 5.00pm

## INTRODUCTION

Tax deductions are generally not allowed for capital expenditure incurred for business purposes. But certain types of capital expenditure qualifies for tax relief as capital allowances and industrial building allowances or more commonly known as tax depreciation in other countries. To optimize on the qualifying capital expenditure incurred, one needs to determine the eligibility to qualify for such allowances, besides first meeting the definition of plant, machinery or industrial building.

At the same time, these qualifying capital expenditures may qualify for further optimization in accelerating the allowances claimed besides also claiming under other asset based driven incentives.

## COURSE OBJECTIVE

This event aims to share the implications arising on issues on capital allowances claim on plant & machinery as well as industrial building allowances. Tax relief from other asset based driven incentives will also be covered.

## WHO SHOULD ATTEND

Finance Directors	Finance Managers
Chief Financial Controllers	Accountants
Financial Controllers	Auditors
Tax Managers	Company Secretary
Tax Consultants	Business Advisor

## COURSE OUTLINE

1. Meaning of machinery or plant and industrial building
2. Persons entitle to capital allowances and industrial building allowances
3. Qualifying expenditure of claim
4. Initial allowances, annual allowances, accelerated allowances, balancing allowances, balancing charge and notional allowances
5. Claim on asset under the following circumstances
  - temporary disuse
  - used assets (previously for non- business purpose or used for business outside Malaysia)
  - owned for less than 2 years, including claw back treatment
  - dual purpose use
  - assets used in more than one business
6. Small value asset
7. Replacement basis asset
7. Disposals subject to control, including special rules
8. Claims in relation to various financing arrangements (operating lease, finance lease, including Leasing Regulation 1986)
9. Double tax relief on capital expenditure by claiming on both capital & industrial building allowances and under other asset based driven incentives, namely
  - reinvestment allowances
  - investment tax allowances
  - investment allowance, etc.
10. Latest updates, including from Budget 2017

## Speaker Profile

### SIVARAM NAGAPPAN

Sivaram Nagappan has more than 20 years of tax experience and is currently with Deloitte Malaysia. Prior to Deloitte, he headed the tax department of a Group of Malaysian listed companies and also served with 2 other Big Four accounting firms where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries.

His involvement in tax engagements with local and foreign companies encompassed various aspects of tax planning strategies/schemes, restructuring of companies, mergers and acquisitions, cross border transactions, repatriation of profits, investment incentives, remuneration packages, tax audit and tax investigation.

He has presented seminars, workshops and trainings for regulatory bodies and organizations both locally and overseas. His passion for knowledge sharing also extends to conducting lectures in taxation papers for professional examinations in various colleges, institutes and local universities. He is an Associate Member of the Chartered Tax Institute of Malaysia (CTIM), a Chartered Accountant of the Malaysian Institute of Accountants (MIA) and was a Fellow Member of the Association of Chartered Certified Accountants (FCCA).

## Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

### TAX OPTIMIZATION ON CAPITAL & INDUSTRIAL BUILDING ALLOWANCES

#### \*Registration Fees

- CTIM/ACCA Member  
 Member's Firm Staff  
 Non-Member

\* The above registration fees are inclusive of 6% GST


#### Outstation

RM371.00  
 RM477.00  
 RM530.00

- \* Seats are limited and based on first-come, first-served basis
- \* Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- \* All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- \* Walk-in participant registration and attendance is subject to availability of seats and full payment.
- \* Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

#### Enquiries

 Tel: 03-2162 8989  
 Fax: 03-2161 3207  
 03-2162 8990  
 Email: cpd@ctim.org.my

 B-13-1, Block B, Level 13, Unit 1,  
 Megan Avenue II,  
 No 12, Jalan Yap Kwan Seng,  
 50450 Kuala Lumpur

#### Contact Person:

*For Klang Valley events:*  
 Ms Yus (ext 121 / yusfariza@ctim.org.my)  
 Ms Jaslina (ext 131 / jaslina@ctim.org.my)  
*For Outstation events:*  
 Mr Jason (ext 108/ jason@ctim.org.my)  
 Ms Ramya (ext 119 / ramya@ctim.org.my)  
*General enquiries:*  
 Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

Date	Venue	Date	Venue
<input type="checkbox"/> 1 Aug 2017	Hotel Jen, Penang	<input type="checkbox"/> 14 Aug 2017	Waterfront Hotel, Kuching
<input type="checkbox"/> 9 Aug 2017	Grandis Hotel, Kota Kinabalu		

#### Participant's Contact Details

Full Name : \_\_\_\_\_ Company : \_\_\_\_\_  
 I/C Number : \_\_\_\_\_ Designation : \_\_\_\_\_  
 CTIM/ACCA Membership No : \_\_\_\_\_ Tel : \_\_\_\_\_  
 Company Address : \_\_\_\_\_ Fax : \_\_\_\_\_  
 \_\_\_\_\_ Email : \_\_\_\_\_  
 Vegetarian Mobile : \_\_\_\_\_

#### Payment Method

- Online Payment via JomPAY



Billor Code: 21790  
 Ref-1: Event Code  
 Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

- Cash for Amount of RM \_\_\_\_\_

- Cheque No. \_\_\_\_\_

For Amount of RM \_\_\_\_\_

\*All cheque should be made payable to "CTIM-CPE"

- MASTER / VISA Credit Card

For amount of RM \_\_\_\_\_

Card No

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Expiry Date

Authorised Signature

\_\_\_\_\_  
 (month/year)

Cardholder's Name ( as per credit card )

#### Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

#### Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

#### Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

#### Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

#### Recording

Video / Sound recording is strictly prohibited.