

RECENT UPDATES ON TAX AUDITS, ENFORCEMENT ACTIONS BY IRB & STATUTORY APPEAL PROCESS

Date	Venue	Event Code
1 June 2018	Hotel Jen, Penang	18WS/030
6 June 2018	Mutiara Hotel, Johor Bahru	18WS/029

Time : 9.00am to 5.00pm

Introduction

Tax audit is an essential element of self-assessment system. During the audit process, which is carried out with the objective of increasing the rate of voluntary compliance, the Inland Revenue Board of Malaysia (IRBM) applies numerous techniques and tools to examine the taxpayers' records, financial affairs, documentations, substance of documentations and business practices.

The IRBM has expressed in its recent tax audit framework that it expects the tax agents representing the taxpayers to be professional, honest, cooperative and highly knowledgeable on the law as well as practices in order to handle the tax audit process effectively and efficiently. It is also to the interest of the taxpayers that the audit is completed cooperatively and efficiently.

This course empowers the participants with the knowledge and skills to handle the various stages of a tax audit and post audit matters - tax appeals, extension of time, dispute resolution proceedings at branch, state and central level prior to proceedings at Special Commissioners of Income Tax stage.

Objectives

- Empowers participants with the knowledge and practical skills to handle the various stages of a tax audits and proceedings;
- Understand the rights and responsibilities of various parties involved in a tax audit process and proceedings; and
- Comprehend the voluntary disclosure process and its pros and cons

Who Should Attend

- Tax consultants
- Accountants
- Directors
- Business managers
- Lawyers

Course outline

- Objectives of tax audit
- Selection of Cases
- The tax audit process – pre, during and post audit
- Supporting Documents for Commercial Justifications
- Understanding the tax audit framework
- Ethical consideration during audit process
- Offences and Penalties
- Payment system
- Tax Avoidance, Evasion and Planning
- Evaluation of Enterprise Risk Profile
- Rights and Responsibilities of a taxpayer and tax agent
- Statutory and written Appeal Process (form Q)
- Proceedings Process (Dispute Resolution Proceedings)
- Extension of Time Application Process (form N)

Speaker's Profile

Renganathan Kannan

Renganathan is a partner of TraTax, a firm of independent tax advisers rated as Top 10 in Malaysia for Transaction Tax. He was elected as an MIA Council member in 2016. He is a Fellow Member of FCCA(UK), a member of MIA, CTIM, Certified Professional Forensic Accountant (CPFA, USA) and the International Fiscal Association (IFA, Netherlands). He is a licensed tax agent and a member of MIA's Tax Practice Committee and Young Professional Committee. Renganathan specialises in tax advisory and experienced representing clients from diverse industries on tax audit, investigation cases and appeal proceedings at various stages. He has been a member of the CTIM's Membership Committee and was recently appointed to the ACCA Malaysia Advisory Committee (MAC). He has presented on contemporary tax matters in various tax forums and seminars.

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Registration Fees


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

	Outstation	Klang Valley
	RM350.00	RM400.00
	RM450.00	RM500.00
	RM500.00	RM600.00

- * 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

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

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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 June 2018	Hotel Jen, Penang	<input type="checkbox"/> 6 June 2018	Mutiara Hotel, Johor Bahru

Participant's Contact Details

Full Name : _____ Company : _____
I/C Number : _____ Designation : _____
Membership No : CTIM/ACCA _____
 Member's Firm Staff _____
Tel : _____
Company Address : _____ Fax : _____
Email : _____
Mobile : _____
 Vegetarian

Payment Method

- Online Payment via JomPAY



Bill 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.