

Public Rulings 2017 & 2018 – Understanding the Legal and Practical Aspects

| Date | Venue | Event Code | Date | Venue | Event Code |
|--------------|---------------------------------|------------|--------------|--------------------------------|------------|
| 28 June 2018 | Renaissance Hotel, Kuala Lumpur | 18WS/041 | 12 July 2018 | Mutiara Hotel, Johor Bahru | 18WS/045 |
| 3 July 2018 | Symphony Suites Hotel, Ipoh | 18WS/042 | 24 July 2018 | Pullman Hotel, Kuching | 18WS/046 |
| 5 July 2018 | Ramada Plaza Melaka | 18WS/043 | 25 July 2018 | Promenade Hotel, Kota Kinabalu | 18WS/047 |
| 10 July 2018 | Hotel Jen, Penang | 18WS/044 | | | |

Time : 9.00 am - 5.00 pm

Introduction:

Between June and December 2017 and up to 2 May 2018, the Director General of Inland Revenue (DGIR) has issued 14 Public Rulings (PR) in total which imposes many compliance requirements on various classes of taxpayers.

Non-compliance to these Public Rulings and other regulations issued by the DGIR will create risks to taxpayers with the high possibility of tax audit adjustments being made by the DGIR.

Training Content:

The following Public Rulings will be discussed in this one day training

| Public Ruling | Title of Public Ruling |
|---------------|--------------------------------------------------------------------------------------------------------------------|
| 1 - 2017 | Income Tax Treatment on Goods and Services Tax Part I – Expenses |
| 2 - 2017 | Income Tax Treatment on Goods and Services Tax Part II – Qualifying Expenditure for Purpose of Claiming Allowances |
| 3 - 2017 | Income Tax Treatment on Goods and Services Tax Part III – Employee Benefits: GST Borne by an Employer |
| 4 - 2017 | Basis Period for a Business Source For Persons Other Than a Company, LLP, Trust Body and Co-Operative Society |
| 5 - 2017 | Taxation of Real Estate Investment Trust or Property Trust Fund |
| 6 - 2017 | Withholding Tax on Income of A Non-Resident Public Entertainer |
| 7 - 2017 | Disposal of Plant or Machinery Part I – Other Than Controlled Sales |
| 8 - 2017 | Professional Indemnity Insurance |
| 9 - 2017 | Reinvestment Allowance Part I – Manufacturing Activity |
| 10 - 2017 | Reinvestment Allowance Part II – Agricultural and Integrated Activities |
| 11 - 2017 | Residence Status of Individuals |
| 12 - 2017 | Appeal Against an Assessment and Application for Relief |
| 1 - 2018 | Disposal of Plant & Machinery Part II – Controlled Sales |
| 2 - 2018 | Tax Incentive for Returning Experts Programme |

Who Should Attend

- Tax Practitioners, Tax Managers and Tax Executives
- Company Directors, Finance Managers and Accountants

Benefits of Attending

This one day training will among others provide participants with an understanding of income tax laws and regulations pertaining to the issues in the Public Rulings which will be discussed together with practical examples, where relevant, from selected tax cases.

Speaker's Profile

Kularaj K. Kulathungam, a member of the Chartered Tax Institute of Malaysia, is an approved tax agent under the Income Tax Act 1967 as well as the Goods and Services Tax Act 2014. He is the Managing Director of a Tax Consultancy and Advisory firm.

His experience in taxation spans 30 years both with the Inland Revenue Board (IRB) as well as in private practice. A former Assistant Director of Income Tax with the IRB, he has served at various IRB Branches and divisions between 1988 and 2003, his last post being the Head of the Labuan Offshore Taxation Unit. His vast experience in the various major areas of direct taxation together with his ability to blend the legal and practical aspects of taxation seamlessly greatly enhances the learning experience for participants. In addition to managing his tax consultancy practice, Kularaj is also a regular speaker at trainings and seminars on taxation organized by the taxation and accounting professional institutions in Malaysia as well as private sector firms.

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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

 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"/> 28 June 2018 | Renaissance Hotel, Kuala Lumpur | <input type="checkbox"/> 12 July 2018 | Mutiara Hotel, Johor Bahru |
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| <input type="checkbox"/> 10 July 2018 | Hotel Jen, Penang | | |

Participant's Contact Details

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

□□□□-□□□□-□□□□-□□□□

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.