

# MALAYSIAN PROPERTY TAX, INCOME TAX, ESTATES & TRUSTS

| Date             | Venue                            | Event Code |
|------------------|----------------------------------|------------|
| 7 January 2019   | Ramada Plaza Melaka              | 19WS/011   |
| 14 January 2019  | Mutiara Hotel, Johor Bahru       | 19WS/012   |
| 18 February 2019 | Le Meridien Hotel, Kota Kinabalu | 19WS/013   |
| 25 February 2019 | Pullman Hotel, Kuching           | 19WS/014   |
| 4 March 2019     | Hotel Jen, Penang                | 19WS/015   |
| 18 March 2019    | Weil Hotel, Ipoh                 | 19WS/016   |
| 25 March 2019    | Seri Pacific Hotel, Kuala Lumpur | 19WS/017   |

**Time:** 9.00am - 5.00pm

## **Introduction**

This course covers many aspects of Malaysian tax law, regulations and public ruling. In particular, it covers the Real Property Gains Tax, Real Property company, Tax treatment of Income from real property, Investment Holding Company, Estates and Trusts

## **Learning objectives**

Participants will be able to:

- Determine the chargeable gains arising from the disposal of real property assets and from the disposal of real property company shares
- Identify the transactions resulted on capital gains or revenue gains
- Ascertain the treatments for rental income from real property as business source or non business source.
- Determine the investment holding company, ascertain the deductibility of direct expenses and indirect expenses from gross income
- Calculate the stamp duty related to real property
- Identify the issues and tax related to estates and trusts

## **Course Outline**

- Real property gains tax, chargeable gains, allowable loss and exemptions
- Real property companies, determination and valuation of RPC shares
- Landowner's income and joint venture
- Income from letting of real property
- Investment holding companies
- Stamp duty related to real property
- Issues related to estate and estate under administration
- Wealth preservation, distribution, trusts and settlement

## **Who Should Attend**

- Accountants
- Company Secretaries
- Tax Agents
- Property investors
- Property agents
- Property and land owners

## **Methodology**

PowerPoint presentation, discussions & case studies.

## **Speaker's Profile**

Dr. Tan Thai Soon is a management and tax consultant. He is the managing director of TST Consulting Group and the founder and CEO of Asian Institute of Knowledge Management. He obtained his Doctor of Business Administration from University of Newcastle, Australia. He holds a Master of Science in Management Accounting and Planning from University Utara Malaysia and Bachelor degree in Economic Studies from University of Newcastle, UK. He is a Fellow member of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow member of Malaysian Institute of Management (FMIM), and a member of Institute of Public Accountants (MIPA). He is an Approved Tax Agent, a Certified Financial Planner (CFP), a Registered Financial Planner (RFP) and a Registered Trust and Estate Practitioner (TEP). He has obtained substantial experience in management consultancy assignments while attached with an international consulting firm which include carried out feasibility study as special consultants, monitoring of housing projects, corporate recovery and receivership assignments. He has more than 20 years' experience in management consulting and taxation matters. He provides consulting and training in taxation, company law, corporate governance, financial management, knowledge management and innovation. He is a Trainer registered with the Malaysian Human Resources Development Fund. He has made contributions on articles to international and local journals, and national newspaper. He has authored books in taxation, knowledge management and innovation. He is the editor for Asian Journal of Knowledge Management.

## MALAYSIAN PROPERTY TAX, INCOME TAX, ESTATES & TRUSTS

### Registration Fees


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

|  | Outstation | Klang Valley |
|--|------------|--------------|
| <input type="checkbox"/> CTIM/ACCA Member    | RM350.00   | RM400.00     |
| <input type="checkbox"/> Member's Firm Staff | RM450.00   | RM500.00     |
| <input type="checkbox"/> Non-Member          | 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)  
Mr Jason (ext 108/ jason@ctim.org.my)  
For Outstation events:  
Ms Jaslina (ext 131/ jaslina@ctim.org.my)  
Ms Zaimah (ext 119/ zaimah@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"/> 7 January 2019   | Ramada Plaza Melaka              | <input type="checkbox"/> 4 March 2019  | Hotel Jen, Penang                |
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| <input type="checkbox"/> 25 February 2019 | Pullman Hotel, Kuching           |  |                                  |

### 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 : \_\_\_\_\_  
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### Payment Method

**Online Payment** via JomPAY  **MASTER / VISA Credit Card**  
For amount of RM \_\_\_\_\_  
 **Billers Code: 21790**  
**Ref-1: Event Code**  
**Ref-2: Mobile Number**  
Card No \_\_\_\_\_  
\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Expiry Date \_\_\_\_\_ Authorised Signature \_\_\_\_\_  
\_\_\_\_\_ (month/year) \_\_\_\_\_  
 **Cash** for Amount of RM \_\_\_\_\_  
 **Cheque** No. \_\_\_\_\_  
For Amount of RM \_\_\_\_\_  
\*All cheque should be made payable to "CTIM-CPE"

### 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.