

PRACTICAL GUIDE 2019: Taxation Principles and Procedures

Date:	Event code:	Venue:
Module 1: 13 September 2019	19JV/004	Cititel Mid Valley
Module 2: 20 September 2019	19JV/005	Mid Valley City, Kuala Lumpur
Module 3: 23 September 2019	19JV/006	
Module 4: 27 September 2019	19JV/007	Time: 9.00am to 5.00pm

For the 13th year running since 2006, the Chartered Tax Institute of Malaysia (CTIM) in collaboration with the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) is again conducting their popular Taxation Course on “Practical Guide: Malaysian Taxation Principles and Procedures”

Presented over 4 modules beginning with the essentials, the Course examines the many crucial facets of taxation, where the relevant law as well as the procedure necessary to comply with the requirements of the Inland Revenue Board are looked into. These topics will be explained with reference to the practical application of the Income Tax Act, Public Rulings, Case Law, and numerous examples and computations.

In line with its new emphasis, the Course will be on a more advanced level offering a deeper and more professional understanding of Malaysian tax. This would include recent Changes in Compliance and highlights of new regulations such as the Earnings Stripping Rules 2019.

Module 1

BUSINESS & EMPLOYMENT

- i. What is Business? Indicators and Badges of Trade
- ii. Identifying Allowable Expenses and Deductions
- iii. The 5 Categories of Employment Income
- iv. Benefits-in-kind & Value of Living Accommodation
- v. Secondment Overseas & Foreign Employees in Malaysia
- vi. Employers' Responsibilities
- vii. Forms E & EA. Monthly Tax Deductions

Module 2

ALLOWANCES & DEDUCTIONS

- i. Capital Allowance
- ii. Industrial Building & Agriculture Allowance
- iii. Group and Other Losses – The Seven-Year Limit
- iv. Personal and Other Reliefs
- v. Selected Public Rulings
- vi. Disposal of Real Property – Income Tax or RPGT?
- vii. Offshore Accounts & Automatic Exchange of Information

Module 3

ADVANCED SUBJECTS - I

- i. Reinvestment Allowances
- ii. Rent as a Business Source
- iii. Investment Holding Companies
- iv. ESOS & Treasury Shares
- v. Withholding Tax
- vi. Payment of Tax & Submission of Amended Returns

Module 4

ADVANCED SUBJECTS - II

- i. Limited Liability Partnerships
- ii. Transfer Pricing, Contemporaneous Documentation
- iii. Export Allowances & Double Deductions
- iv. Investment Incentives
- v. Pioneer Status and Investment Tax Allowance
- vi. Earning Stripping Rules
- vii. Tax Audits & Investigations
- viii. Offences & Penalties, Appeals

Speaker's Profile

Vincent Josef, a former Assistant Director General of the Inland Revenue Board (IRB), had served in various branches and divisions during his 35 years' service. These included the Companies Branch, the Investigations Branch, and the IRB Headquarters. In addition to managing his tax consultancy practice, he lectures on Malaysian Taxation at various institutions and organisations. Mr Josef authored a book on “Tax Audits and Investigations Guide, Malaysia” published by CCH Malaysia and is also served as their Consultant Editor. He is a member of CTIM.

Who Should Attend

- Tax Juniors
- Tax Semi-Seniors
- Tax Executives

Please present your identification card upon registration and collection of certificate of attendance for verification purposes. Registration and collection of the certificate of attendance on your behalf is not allowed.

Please note that the CPD points awarded qualifies for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.

CTIM



MAICSA



Based on the merit of each applicant.



- CTIM / MAICSA Member **RM424.00**
 Member's Firm Staff **RM530.00**
 Non-Member **RM636.00**

The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

* Certificate of Attendance will be issued upon full attendance and receipt of full payment.

Practical Guide: Malaysian Taxation Principles And Procedure

Full Name _____
 Designation _____ Membership No. CTIM _____
 Contact Person _____ MAICSA _____
 Designation _____ Member's Firm Staff _____
 Organisation _____
 Address _____
 Tel _____ Fax _____ E-mail _____

Payment Details

I / we hereby enclose

Cash

Cheque / Bank Draft No. _____

For Amount of RM _____
(Non-refundable) and made payable to ' MAICSA '

Payment via online internet banking offered by

Maybank

RHB Bank

(Please send the confirmed transaction slip to us for record)

Please charge RM _____
(non-refundable) to my credit / debit card

Visa

Master Card (tick as appropriate)

Card No

Card Expiry date _____

Name on the card _____

Bank _____

Signature _____
(signature must correspond with the specimen signature on card)

Please tick the relevant box :

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Important Notes



Enquiries

MAICSA
 Tel: 03-2282 9276 ext 803, 804, 806, 807, 808
 Fax: 03-2283 4492
 E-mail: training@maicsa.org.my



CPD points

Chartered Tax Institute of Malaysia
 Tel: 03-2162 8989 Fax: 03-2162 8990



Cancellation

All participants will be presented with a Certificate of Attendance upon full payment of fees and successful completion of the seminar for use in registering CPD points.

Please inform us in writing if you intend to cancel. No refunds are given for cancellation by delegates less than 7 days before the workshop. A 20% administration charge will be retained on other cancellations. Please substitute an alternative delegate if you wish to avoid cancellation penalties. Cancelled unpaid registrations will also be liable for full payment of the course fee. Any difference in fee charges will be imposed when a non-member is substituted for a participant who is a MAICSA / CTIM member.



Disclaimer

The Organisers reserve the right to change the speaker, date and to cancel the workshops should unavoidable circumstances arise.



Invoice

This registration form serves as our official invoice. No further invoice will be issued.

Please fax/email/post this form and submit payment to :

MAICSA
 Bangunan MAICSA,
 No. 57, The Boulevard,
 Mid Valley City,
 Lingkaran Syed Putra,
 59200 Kuala Lumpur.

Fee is made payable to MAICSA. Admission will only be permitted upon receipt of full payment.