

**Date** : 26 October 2020, Monday  
**Venue** : Berjaya Times Square Hotel, Kuala Lumpur  
**Time** : 9:00 am – 5:00 pm  
**Event Code** : 20WS/049

The claim for capital allowances is an important element in the computation of a taxpayer's income tax liabilities. It is a rather technical aspect with many areas that are not fully understood by taxpayers or preparers of tax returns. Schedule 3 of the Income Tax Act, 1967 provides specific legislation for the capital allowances purpose. However, certain cases may be judgmental and the myriad of interpretational as well as the practical issues are needed to be considered by preparers. The Workshop aims to discuss in great detail the provisions of the act as well as the rules, guidelines, and public rulings pertaining to the capital allowances in order to maximise the claim for capital allowances as well as manage the issues that could give rise to tax risks. At the end of the Workshop, the participants should be able to have a better understanding in claiming for capital allowances.

## WORKSHOP HIGHLIGHTS

- ▶ Plant and Building Expenditure
- ▶ Industrial Building Allowance (IBA)
- ▶ Hire Purchase Transactions
- ▶ Operating and Finance Leases
- ▶ Special Rules on Controlled Transfers
- ▶ Detailed discussion on Public Rulings on Capital Allowances
- ▶ Mistakes in Computing Capital Allowances
- ▶ Reinvestment Allowances vs Capital Allowances
- ▶ Case Studies

## Who Should Attend?

- Chief Finance Officers & Finance Managers
- Tax Managers
- Tax Consultants
- Accountants
- Auditors
- Business Advisers
- Others who are interested to know more about Capital Allowances

## Speaker's Profile:

**Harvindar Singh** is a Fellow of Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvindar was attached to the firms of PWC and E&Y as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as the Tax Partner in SCS Global Consulting (M) Sdn Bhd. He has more than 25 years of experience in the field of taxation. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and MICPA. Harvindar has extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a tax consultant to various MNEs and other organisations.

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

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.

### Face-to-Face Training During the COVID-19 Pandemic

The face-to-face training will be conducted according to the COVID-19 Standard Operating Procedure (SOP) and guidelines issued by the authorities.

## Registration Form

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

### Capital Allowances Maximisation


#### Registration Fees


- |                                              |          |
|----------------------------------------------|----------|
| <input type="checkbox"/> CTIM/ACCA Member    | RM424.00 |
| <input type="checkbox"/> Member's Firm Staff | RM530.00 |
| <input type="checkbox"/> Non-Member          | RM636.00 |

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

- \* 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: 03-2162 8990  
03-2161 3207  
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:

Ms Zaimah (ext 119 / zaimah@ctim.org.my)  
Ms Yus (ext 121 / yusfariza@ctim.org.my)  
Ms Jaslina (ext 131 / jaslina@ctim.org.my)

#### Participant's Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

I/C Number : \_\_\_\_\_

Designation : \_\_\_\_\_

Membership No :  CTIM \_\_\_\_\_

Tel : \_\_\_\_\_

ACCA \_\_\_\_\_

Fax : \_\_\_\_\_

Member's Firm Staff \_\_\_\_\_

Email : \_\_\_\_\_

Company Address : \_\_\_\_\_

Mobile : \_\_\_\_\_

Vegetarian

#### 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

- MASTER / VISA Credit Card

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

Card No

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Expiry Date

Authorised Signature

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

(month/year)

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

Cardholder's Name ( as per credit card )

\*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.