

# CAPITAL ALLOWANCES MAXIMISATION

Date : 2 March 2021, Tuesday  
Time : 9:00AM – 5:00PM  
Event Code : 21WS/008

## Registration Fees

CTIM/ACCA Member	RM318.00
Member's Firm Staff	RM350.00
Non-Member	RM424.00

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

## Introduction

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

**Harvinder 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). Harvinder 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. Harvinder 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 SK International (M) Sdn Bhd, numerous accounting firms and MNEs.

For registration, please click at the box below:

**REGISTRATION FORM**

Closing date: 2 days before the event date.

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