

## INTRODUCTION TO CORPORATE TAXATION AND SELF ASSESSMENT SYSTEM

17-18 October 2008  
Bayview Hotel, Penang

3-4 November 2008  
Hyatt Regency, Kota Kinabalu

11-12 November 2008  
Mutiara Hotel, Johor Bahru

18-19 November 2008  
Holiday Inn, Kuching

5-6 December 2008  
Legacy Hotel, Malacca

10-11 December 2008  
Casuarina Hotel, Ipoh

**Time : 9.00am - 5.00pm**

### Objective

To enable participants to have a basic understanding of the essential areas of corporate taxation under the self-assessment system.

### Speaker

**MR. CHOW CHEE YEN** is a Fellow Member of the Malaysian Institute of Taxation (FTII), a Fellow Member of The Association of Chartered Certified Accountants (FCCA), an Associate Member of CPA Australia, and a Chartered Accountant of the Malaysian Institute of Accountants (CA).

He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations and successfully completed the Certified Financial Planner (CFP) conversion programme. He is currently the Executive Director of Advent Tax Consultants Sdn Bhd and was an Associate Director of an international firm. In addition, he was also attached with PricewaterhouseCoopers and Arthur Andersen Kuala Lumpur, specialising in corporate taxation.

He has more than 17 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review and inbound investments. He was also an editorial member of the Annual Budget Commentary and Tax Information Booklet jointly published by the professional bodies and has written books on Malaysian taxation for paper of a professional examination bodies.

### Course Outline

#### Overview of Self-Assessment System for companies

- Filing deadline
- Tax estimates
- Tax audit
- Tax instalments
- Penalties
- Public Rulings

#### Steps in computing chargeable income

- Utilisation of capital allowances and tax losses
- Group relief for tax losses
- Effects of change in company's shareholding on capital allowances and tax losses

#### Taxable income

- Business
- Dividend
- Interest
- Rental income

#### Tax deductible expenses

- Entertainment
- Bad debts and provision for doubtful debts
- Legal and professional fees
- Donations
- Double deductions and special deductions
- Foreign exchange losses

#### Common tax adjustments

- Interest restriction
- Provision for stock obsolescence
- Provision for gratuity
- Dividend income
- Tax exempt income

#### Capital allowances and industrial building allowances

- Initial and annual allowances
- Balancing charge
- Balancing allowances
- Clawback of capital allowances
- Controlled transfers

#### Steps in preparing corporate tax computation

### Who Should Attend

- Tax assistants
- Tax executives
- Tax preparers
- Accounts executives
- Accountants
- Finance personnel



MIT Member  
Member's Firm Staff  
Non-Member

(inclusive of materials, lunch and two tea breaks for each workshop)

RM630.00  
RM730.00  
RM830.00



## MIT Workshop on INTRODUCTION TO CORPORATE TAXATION AND SELF ASSESSMENT SYSTEM

### Registration Form

1. Full Name \_\_\_\_\_  
(As per IC)

Designation \_\_\_\_\_

Membership No. \_\_\_\_\_

2. Full Name \_\_\_\_\_  
(As per IC)

Designation \_\_\_\_\_

Membership No. \_\_\_\_\_

Contact Person \_\_\_\_\_

Designation \_\_\_\_\_

Organisation \_\_\_\_\_

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Please tick the relevant box

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\* I / we hereby enclose

- Cash
- Personal Cheque
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Cheque No \_\_\_\_\_

for (RM) \_\_\_\_\_

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

Fee is made payable to MIT - CPE. Admission will only be permitted upon receipt of full payment. Registration can be made via fax.

### About The Organiser

MIT was incorporated on October 1, 1991 as a company limited by guarantee. Currently, MIT is governed by its Council of 16 elected representatives, which delegates much of its detailed work to working committees and is the premier body for tax professionals in Malaysia.

Its mission is to be the premier body providing effective institutional support to members and promoting convergence of interests with government, using taxation as a tool for the nation's economic advancement; and to attain the highest standard of technical and professional competency in revenue law and practice supported by an effective secretariat.

## IMPORTANT NOTES



Contact Ms Latha / Cik Ally  
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50450 Kuala Lumpur



All participants will be presented with a Certificate of Attendance upon successful completion of the workshop for use in registering CPD hours.



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.



MIT reserves the right to change the speaker, date and to cancel the workshops should unavoidable circumstances arise.



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



Member's Firm Staff, is the staff of a MIT member within the same firm.

**For details of other CPD programmes,  
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