

# CORPORATE TAX ISSUES FOR YA 2011



## DATE

7 January 2011  
14 January 2011  
27 January 2011  
28 January 2011  
16 February 2011  
4 March 2011

## VENUE

Impiana Casuarina Hotel, Ipoh  
Hyatt Regency Hotel, Kota Kinabalu  
Mutiara Hotel, Johor Bahru  
Traders Hotel, Penang  
Renaissance Hotel, Malacca  
Four Points Sheraton, Kuching

*Seats are limited to 40 participants based on first-come, first-served basis.*

## TIME

9.00am to 5.00pm

## COURSE OUTLINE

- **Preferential tax treatment for Small Medium Companies (SMC)**

- definition of SMC
- preferential tax rate
- exemption from filing estimated tax payable

- **Withholding tax**

- late payment penalty
- penalty for tax undercharged - S113(2)
- new withholding tax - S109F (other gains and profits)

- **Submission of estimated tax payable**

- IRB and taxpayers' obligations
- exemption from filing for new companies
- penalties for failure to comply

- **Submission of self amendment by companies**

- return form under S77B
- guidelines for submission
- penalties

- **Reinvestment allowance**

- public ruling and latest amendments
- mutually exclusive rule with other tax incentives
- case law developments

- **Tax losses and capital allowances**

- change in substantial shareholding in a dormant company
- guidelines issued by MOF

## SPEAKER

**Chow Chee Yen** is a Fellow Member of The Association of Chartered Certified Accountants (FCCA), a Member of CPA Australia, a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM) 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. 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 20 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. Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by the professional bodies.

## Corporate Tax Issues For YA 2011

### Registration Fees

- |  |                 |
|--|-----------------|
| <input type="checkbox"/> CTIM Member         | <b>RM315.00</b> |
| <input type="checkbox"/> Member's Firm Staff | <b>RM365.00</b> |
| <input type="checkbox"/> Non-Member          | <b>RM415.00</b> |

Registration can be made via fax.

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

### Enquiries



Contact Cik Ally / Cik Fadeah

Tel: 03-2162 8989 Ext 113/119 Fax: 03-2162 8990

E-mail: cpd@ctim.org.my



B-13-2, Block B, Level 13, Unit 2, Megan Avenue II,  
No 12, Jalan Yap Kwan Seng,  
50450 Kuala Lumpur

### Please tick the relevant boxes

- | DATE                                     | VENUE                              | DATE                                      | VENUE                         |
|--|------------------------------------|---|-------------------------------|
| <input type="checkbox"/> 7 January 2011  | Impiana Casuarina Hotel, Ipoh      | <input type="checkbox"/> 28 January 2011  | Traders Hotel, Penang         |
| <input type="checkbox"/> 14 January 2011 | Hyatt Regency Hotel, Kota Kinabalu | <input type="checkbox"/> 16 February 2011 | Renaissance Hotel, Malacca    |
| <input type="checkbox"/> 27 January 2011 | Mutiara Hotel, Johor Bahru         | <input type="checkbox"/> 4 March 2011     | Four Points Sheraton, Kuching |

### Delegate Contact Details

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

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

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

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

Postal Address : \_\_\_\_\_

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

\_\_\_\_\_

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

\_\_\_\_\_

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

Dietary Requirements (if any) : \_\_\_\_\_

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

### Payment Method

I / we hereby enclose

Cash for Amount of RM \_\_\_\_\_

Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_

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

Cardholder's Name ( as appeared on credit card )

For Amount of RM \_\_\_\_\_  
(Non-refundable) and made payable to ' CTIM-CPE '

\_\_\_\_\_

Please debit my

Direct Access-CTIM Visa Card  
for amount of RM \_\_\_\_\_

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(signature must correspond with the specimen signature on card)

Direct Access-CTIM Master Card  
for amount of RM \_\_\_\_\_

Please invoice

\* Kindly take note that the Institute accepts **only**  
Direct Access - CTIM credit cards

### Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior 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.

### Confirmation of Registration

The confirmation letter will be issued 7 days before the commencement of the event. In the event you do not receive the confirmation letter 7 days before the event, please contact us immediately.

### Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. No refund will be given for cancellations received within less than five working days of the event.

### 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 15. A minimum of 3 days notice will be given.

### Membership and Education Programme Promotion

- I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details
- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.