

Single-Tier Corporate Tax System and Claim for Reinvestment Allowance

Date: 7 May 2009 **Time:** 9.00am-5.00pm **Venue:** PNB Darby Park, Kuala Lumpur

Introduction

It has been more than a year since the single-tier corporate tax system was introduced. Some companies automatically moved to the single-tier corporate tax system whilst others have a transitional period to 31 December 2013 to migrate. This workshop serves to provide an understanding of the single-tier corporate tax system and its impact on dividend distribution during the transitional period to shareholders. In addition, recent tax developments on the claim for reinvestment allowance, including the Public Ruling No. 2/2008 and the 2009 Budget changes, will be covered in depth to understand the impact of these changes to this incentive. Use of case studies and discussions on recent updates and IRB Public Rulings where applicable will also be carried out during the course of the workshop.

Speaker

Sivaram Nagappan has more than 15 years of tax experience and prior to leaving the tax practice, he served with PricewaterhouseCoopers, Arthur Andersen and Ernst and & Young where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries covering manufacturing, transportation, services, construction, telecommunication and trading. His involvement in tax engagements with local and foreign companies encompassed various aspects of tax planning strategies/schemes, restructuring of companies, mergers and acquisitions, cross border transactions, repatriation of profits, investment incentives, remuneration packages and tax audit. He currently heads the tax department of one of the most reputable listed Malaysian companies in Malaysia. His passion for knowledge sharing extends to conducting lectures in taxation papers for professional examinations in various colleges, institutes and local universities. He has also presented workshops and events for organisations.

Course Outline

- **SINGLE-TIER CORPORATE TAX SYSTEM**
 - Transitional provisions
 - Status of Section 108 balance during transitional period
 - Maximising the use of Section 108 balance during the transitional period
 - Types of dividend payments during the transitional period
 - Company's and shareholders' perspectives
 - Compliance requirements
- **REINVESTMENT ALLOWANCES**
 - Public Ruling No. 2/2008
 - Qualifying projects, capital expenditure and period of claim
 - Disposal of assets
 - Non-application
 - Agricultural projects
 - Changes in 2009 Budget on the criteria for claim
 - Latest updates

Who should attend

Financial Controllers
Finance Managers/ Executives
Tax Managers/ Executives
Consultants
Accountants
Auditors
Business Advisors



Based on the merit of each applicant.



CTIM Member
Member's Firm Staff
Non-Member

RM330.00
RM380.00
RM440.00

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

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

Registration Form - Single-Tier Corporate Tax System and Claim for Reinvestment Allowance

1. Full Name _____

Designation _____ Membership No. _____

2. Full Name _____

Designation _____ Membership No. _____

Contact Person _____

Designation _____

Organisation _____

Address _____

Tel _____ Fax _____ E-mail _____

I / we hereby enclose

- Cash
 Personal Cheque
 Company Cheque

Cheque No _____

for (RM) _____

About The Organiser

Chartered Tax Institute of Malaysia (formerly known as Malaysian Institute of Taxation) was incorporated on October 1, 1991 as a company limited by guarantee. Currently, CTIM is governed by its Council of 16 elected and 4 appointed representatives, which delegates much of its detailed work to working committees.

Its mission statement 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
Tel: 03-2162 8989 Ext 108/113 Fax: 03-2162 8990 E-mail: cpd@ctim.org.my



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All participants will be presented with a Certificate of Attendance upon full attendance and receipt of full payment 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.



CTIM reserves the right to change the speaker, date and to cancel the seminar 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 CTIM member within the same firm.



National Tax Conference 2009
Date : 4 & 5 August 2009
Venue : Kuala Lumpur Convention Centre