

# Evening Talk

## Sales Promotion Expenses or Entertainment Expenses? Where do we go from here?

- Genuine Business Expenses or Restricted Expenses?
- What are expenses "wholly related to sales"?
- Pitfalls for businesses - are there any alternatives?
- Recent Cases and Developments

Date 10 November 2010  
Venue Auditorium, UNIRAZAK, Razak Campus  
Jalan Munshi Abdullah, Kuala Lumpur  
Time 5.00pm - 7.00pm

## Deductibility of Miscellaneous Borrowing Costs and related issues.

- Perennial issues
- Refinancing & restructuring of loans
- Can borrowing costs be voluntary or involuntary?
- Recent Cases and Developments

Date 29 November 2010  
Venue Auditorium, UNIRAZAK, Razak Campus  
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Time 5.00pm - 7.00pm

## SPEAKER

Anand Raj has been a member of Shearn Delamore & Co.'s Tax and Revenue Practice Group from 1996 and has been a partner of the firm since 2003. Over the years Anand has been recognised for his work as Tax Counsel in, amongst others, successive editions of the Asia Pacific Legal 500, Asialaw Profiles, Asialaw Leading Lawyers, the International Tax Review and Chambers Asia. The legal firm of Shearn Delamore & Co. has been recognised as Malaysia's Tax Litigation Firm of the Year for 2007, 2008 and 2009 by the International Tax Review. Anand is the Chair of the Malaysian Bar Council's GST & Tax Subcommittee and has extensive experience in all aspects of tax and revenue law advisory, structuring, planning, litigation, transfer pricing, audit and investigation work. Anand has appeared as Counsel for taxpayers before the Malaysian courts and a number of his cases have been reported. Anand has prepared and presented papers at domestic and international forums and has written articles and contributed to domestic and international tax and accounting journals on the subject. He is a committee member of the International Fiscal Association, Malaysia Branch. He is one of the authors of CCH's Malaysian Revenue Guidelines and Public Rulings and a book on Stamp Duty.

## Enquiries



### Chartered Tax Institute of Malaysia

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50450 Kuala Lumpur E-mail: cpd@ctim.org.my

### 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.

### 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.

### Confirmation of Registration

Please contact us immediately if you have not receive the confirmation letter 7 days prior to the seminar.

### 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.

## Registration Form

### Evening Talk

(Closing Date :  
One week before the event date)

2   
CPD points  
(per session)



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- Deductibility of Miscellaneous Borrowing Costs and related issues.**

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\* Kindly take note that the Institute accepts **only**  
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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 FEE (per session)

CTIM Member	RM95.00	Non-Member	RM130.00
Member's firm staff	RM110.00	Unirazak's Student	RM50.00