

NEW PUBLIC RULINGS IN 2009 AND 2010

DATE	VENUE	TIME
3 May 2010	Mutiara Hotel, Johor Bahru	9.00 am to 5.00 pm
12 May 2010	Renaissance Hotel, Malacca	
18 May 2010	Hyatt Regency Hotel, Kota Kinabalu	
19 May 2010	Grand Margarita Hotel, Kuching	
20 May 2010	Traders Hotel, Penang	
1 June 2010	Impiana Casuarina Hotel, Ipoh	

PROGRAMME OUTLINE

Public Ruling 1/2009: Property Development

- Public Ruling 2/2009: Construction Contracts

Date of commencement of business for property developers and contractors

- Date of purchase of land
- Date of submission of development plan

Percentage of completion method

- Accounting vs tax method of recognition
- Estimated loss of a project
- Revision of estimated profits/loss
- Withdrawal of purchases

Date of completion of the project for tax purposes

- Recognition of actual profit
- Recognition of actual loss

Revision of past years of assessment

- How many YAs to revise
- Tax implications arising from the revision

Tax treatment and implications for:

- Estimated loss of a project
- Carry back of losses
- Deduction of expenses incurred during the defect liability or warranty period
- Interest expense
- Guarantee fees
- Allocation of land cost
- Allocation of common infrastructure cost
- Fees paid for soliciting projects
- Liquidated damages
- Strata title expenses
- Transfer to/ from fixed asset from/ to stock-in-trade

Comparison of the old public ruling issued in 2006 and the new public ruling

- Public Ruling 3/2009: Professional Indemnity Insurance
- Public Ruling 4/2005 (2nd Addendum): Withholding Tax on Special Classes of Income
- Other New Public Rulings issued in 2010

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 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 18 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.

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Please tick the relevant boxes

DATE	VENUE
<input type="checkbox"/> 3 May 2010	Mutiara Hotel, Johor Bahru
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Registration Fees


<input type="checkbox"/> CTIM Member	RM315.00
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<input type="checkbox"/> Non-Member	RM415.00

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.*

Enquiries

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 E-mail: cpd@ctim.org.my

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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.

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