

Real Property Gains Tax

DATE	VENUE	TIME
3 February 2010	Hyatt Regency Hotel, Kota Kinabalu	9.00 am to 5.00 pm
4 February 2010	Grand Margherita Hotel, Kuching	
9 March 2010	Impiana Casuarina Hotel, Ipoh	
16 March 2010	Renaissance Hotel, Malacca	
8 April 2010	Mutiara Hotel, Johor Bahru	
15 April 2010	Gurney Hotel, Penang	

INTRODUCTION

With the introduction of Real Property Gains Tax for disposals on or after 1 January 2010, it is important to understand the mechanics of taxation of real property under the RPGT Act, 1976. This course will cover many aspects of RPGT especially from a practical standpoint and the course will serve as a useful refresher on RPGT bearing in mind that taxpayers and many tax agents have not visited this area of taxation for the last couple of years.

COURSE CONTENTS

- Real property
 - Definition of Real Property and Chargeable Assets
- Acquisition and Disposal Date
 - Meaning and Relevant Legislation
- The Determination of Acquisition and Disposal Price
- Chargeable Gains and Allowable Losses
- Real Property Gains Tax Exemption for Individuals
- Real Property Gains Tax Exemption for Companies
- Real Property Companies and Real Property Company (RPC) Shares
- Implications of Holding RPC Shares
- Update on Relevant Case Law Decisions
- Transfer of Real Property from Fixed Assets to Stock
 - deemed disposal provisions under the RPGT Act, 1976
- Joint Venture Agreements
 - Landowner and Developer Arrangements
- IRB Tax Audits Relating to Land Related Matters
 - Income Tax vs RPGT implications
 - practical aspects
- Case Studies

SPEAKER

Harvindar Singh is an Associate Member of Chartered Tax Institute of Malaysia (CTIM), Fellow Member of the Chartered Association of Certified Accountants and a Chartered Accountant of the Malaysian Institute of Accountants. He has more than 15 years of experience in taxation gained at two of the largest accountancy firms in the world, PricewaterhouseCoopers and Ernst & Young. Having proved his mettle with the Big Four accounting firms, Harvindar is currently the Managing Partner of Harvey & Associates, a boutique firm with a diversified portfolio of clients. Harvindar is a Tax Consultant to numerous MNCs as well as fellow accounting firms and his expertise and views on taxation are actively sought by his peers and industry players alike.

REAL PROPERTY GAINS TAX

Please tick the relevant boxes

DATE	VENUE
<input type="checkbox"/> 3 February 2010	Hyatt Regency Hotel, Kota Kinabalu
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Registration Fees

<input type="checkbox"/> CTIM Member	RM315.00
<input type="checkbox"/> Member's Firm Staff	RM365.00
<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

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

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