

## New Public Rulings in 2010 & 2011

Date 9 May 2011  
Time 9.00am-5.00pm  
Venue Hotel Istana, Kuala Lumpur

\*Seats are limited based on first-come, first-served basis.

### COURSE OUTLINE

- **Public Ruling 2/2011: Interest Expenses and Interest Restriction**
  - Gains or profits in lieu of interest
  - Tax treatment of interest expense
  - Interest restriction under S33(2)
  - Interest expense incurred on investments
  - Refinancing loan
  - Deferred payment credit
  - Treatment of interest expense attributable to dividend income received by a company
- **Public Ruling 1/2011: Taxation of Malaysian Employees Seconded Overseas**
  - Basis of assessment of employment income
  - Incidental duties
  - Overseas duties considered incidental duties
  - Overseas duties not considered incidental duties
  - Filing of income tax forms
- **Public Ruling 2/2010: Allowable Pre-operational & Pre-commencement of Business Expenses for Companies**
  - Qualifying pre-operational business expenditure
  - Incorporation expenses
  - Approved training
  - Business training
  - Establishment of REIT
  - Establishment of an Islamic Stock Broking Business
  - Recruitment expenses
- **Public Ruling 1/2010: Withholding Tax on Income Under Paragraph 4(f)**
  - Income falling under paragraph 4(f) chargeable to tax
  - Deduction of withholding tax
  - Payer fails to deduct and remit tax
  - Debt due to payer
  - Double taxation agreements
  - Payment of withholding tax
  - Documents required
  - Gains or profits received from offshore companies

### 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.

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### Registration Fees

- |  |                 |
|--|-----------------|
| <input type="checkbox"/> CTIM Member         | <b>RM350.00</b> |
| <input type="checkbox"/> Member's Firm Staff | <b>RM400.00</b> |
| <input type="checkbox"/> Non-Member          | <b>RM460.00</b> |

Registration can be made via fax.

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

### Enquiries



Contact Cik Yus / Encik Ridzuan / Cik Fadeah  
Tel: 03-2162 8989 Ext 121/108/119  
Fax: 03-2161 3207 / 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

### 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 \_\_\_\_\_

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

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

Please debit my

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

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

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

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Cardholder's Name ( as appeared on credit card )

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

Please invoice

### 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

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.

### 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.