

Entertainment & Promotional Activities, Deductibility of Bad Debts

Date : 18 May 2011

Venue : Equatorial Hotel, Kuala Lumpur

Time : 9.00 a.m. - 5.00 p.m.



COURSE OUTLINE

- 1) Public Ruling 3/2008 : Entertainment Expenses
 - General provision for deduction
 - Principles in determining the deduction of entertainment
 - Section 39(1)(l)
 - Entertainment matrix
- 2) Public Ruling 1/2002 : Deduction for bad and doubtful debts and treatment of recoveries
 - General provision for deduction
 - Circumstances when a debt is considered bad
 - Provision for doubtful debts
 - Circumstances where write off or provision not allowed as deduction
- 3) Tax Case laws
- 4) Case studies

SPEAKER

Chris Low has over 25 years of experience in Malaysian taxation in all aspect of tax. Chris is currently an Executive Director of the Tax Investigation and Field Audit Division of BDO Tax Services Sdn Bhd in Kuala Lumpur. Since 1997, he has been involved extensively in advising and representing tax payers in the area of tax audits and tax investigation assignments. He has presented numerous papers in public seminars and in house seminars in relation to tax audits and tax investigation. Chris currently is a member of the Chartered Tax Institute of Malaysia (CTIM).

ENQUIRIES



Chartered Tax Institute of Malaysia

Contact Cik Yus / Encik Ridzuan / Cik Fadeah
B-13-2, Megan Avenue II, Tel: 03-2162 8989 Ext 121/108/119
No 12, Jalan Yap Kwan Seng, Fax: 03-2161 3207 / 03-2162 8990
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

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

Full Name _____

Designation _____

Membership No. _____

Organisation _____

Address _____

Tel _____ Fax _____

E-mail _____

I / we hereby enclose

Cash for Amount of RM _____

Cheque No. _____
For Amount of RM _____
(Non-refundable) and made payable to ' CTIM-CPE '

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for amount of RM _____

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* Kindly take note that the Institute accepts **only**

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Please invoice

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

CTIM Member	RM350.00	Non-Member	RM460.00
Member's firm staff	RM400.00		