

New Public Rulings in 2010 & 2011

Date 20 June 2011

Time 9.00am-5.00pm

Venue Impiana Casuarina Hotel, Ipoh

Time

9.00 am to 5.00 pm

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

COURSE OUTLINE

- **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 2/2011: 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 3/2011: Investment Holding Company**
 - Definition of an Investment Holding Company (IHC)
 - Determination of an IHC
 - Tax treatment for unlisted IHC
 - Tax treatment for listed IHC
 - Capital allowance and industrial building allowance
- **Public Ruling 4/2011: Income from Letting of Real Property**
 - Letting of real property as a business source
 - Letting of real property as a non-business source
 - Commencement date of letting of property
 - Expense relating to income of letting of real property
 - Rental income received in advance
 - Capital allowance and industrial building allowance
 - Replacement cost of furnishings

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.

Registration Form

Please retain original copy for your records. Please photocopy for additional delegates.

New Public Rulings in 2010 & 2011 (Ipoh-Re-Run)

Registration Fees

- | | |
|--|-----------------|
| <input type="checkbox"/> CTIM Member | RM335.00 |
| <input type="checkbox"/> Member's Firm Staff | RM385.00 |
| <input type="checkbox"/> Non-Member | RM435.00 |

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

Card No _____ Expiry Date _____

Cardholder's Name (as appeared on credit card)

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.