

NEW PUBLIC RULINGS IN 2011

Back by Popular Demand

Date : 3 October 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am to 5.00pm

Course Outline

1. 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

2. 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

3. Public Ruling 5/2011: Residence Status of Companies and Bodies of Persons

- ▶ Significance of Residence Status
- ▶ Determination of Residence Status
- ▶ Dual Residence
- ▶ Documentation required

4. Public Ruling 6/2011: Residence Status of Individuals

- ▶ Significance of Residence Status
- ▶ Determination of Residence Status
- ▶ Circumstances Determining Residence Status
- ▶ Dual Residence

Speaker

Chow Chee Yen is a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM), Fellow Member of The Association of Chartered Certified Accountants (FCCA), a Member of CPA Australia 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.

NEW PUBLIC RULINGS IN 2011 (Re-Run)

Registration Fees

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

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 121/108/113
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

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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

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