

# NEW PUBLIC RULINGS IN 2011

Date	Venue	Time
7 September 2011	Hyatt Regency, Kota Kinabalu	9.00am to 5.00pm
8 September 2011	Four Points Sheraton, Kuching	
12 September 2011	Mutiara Hotel, Johor Bahru	
14 September 2011	Renaissance Hotel, Malacca	
29 September 2011	Traders Hotel, Penang	
4 October 2011	Impiana Casuarina, Ipoh	

## 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

### Registration Fees

- |                                              |                 |
|----------------------------------------------|-----------------|
| <input type="checkbox"/> CTIM Member         | <b>RM335.00</b> |
| <input type="checkbox"/> Member's Firm Staff | <b>RM385.00</b> |
| <input type="checkbox"/> Non-Member          | <b>RM435.00</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 121/108/113  
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

Please tick the relevant boxes

#### DATE

#### VENUE

- |                                            |                               |
|--------------------------------------------|-------------------------------|
| <input type="checkbox"/> 7 September 2011  | Hyatt Regency, Kota Kinabalu  |
| <input type="checkbox"/> 8 September 2011  | Four Points Sheraton, Kuching |
| <input type="checkbox"/> 12 September 2011 | Mutiara Hotel, Johor Bahru    |

#### DATE

#### VENUE

- |                                            |                            |
|--------------------------------------------|----------------------------|
| <input type="checkbox"/> 14 September 2011 | Renaissance Hotel, Malacca |
| <input type="checkbox"/> 29 September 2011 | Traders Hotel, Penang      |
| <input type="checkbox"/> 4 October 2011    | Impiana Casuarina, Ipoh    |

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

Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_

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

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

Cardholder's Name ( as appeared on credit card )

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

\_\_\_\_\_

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

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_

(signature must correspond with the specimen signature on card)

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

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.

### 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.

### 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.

### 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.