

Workshop:

Tax Deductible Expenses

- Latest Developments and Practical Issues

CTIM proudly brings you two days intensive workshops. Don't miss this opportunity for a comprehensive look on issues pertaining Tax Deductible Expenses. Limited seats only!

	Date	Venue	Event Code
Klang Valley	11 & 12 January 2012	Seri Pacific Hotel, Kuala Lumpur	WS/015
Outstation	9 & 10 January 2012	Mutiara Hotel, Johor Bahru	WS/016
	13 & 14 February 2012	Four Points Sheraton, Kuching	WS/017
	21 & 22 February 2012	Hyatt Regency, Kota Kinabalu	WS/018
	1 & 2 March 2012	Impiana Casuarina, Ipoh	WS/019
	7 & 8 March 2012	Traders Hotel, Penang	WS/020
	27 & 28 March 2012	Renaissance Hotel, Malacca	WS/021
Time	9.00am to 5.00pm		

Course Content

Conditions of Deductibility

- Wholly and exclusively
- Revenue in nature
- In the production of gross income incurred

Prohibited Deductions

- Leave passage
- Restriction on lease rental
- Entertainment expenses
- Non-compliance with withholding tax
- Private expenses

Specific Deductions

- Rental expense
- Repair and maintenance
- Bad debts
- Employers' contributions to approved funds
- Scholarships
- Certification and accreditation expenses

Employee's Expenses

- Travelling expenses
- Entertainment allowances
- Professional subscriptions

- Education expenses
- Payment to employment agency
- Other disbursements
- Accommodation expenses
- Cost of clothing
- Welfare expenses

Deductions Against Investment Income

- Rental income
- Dividend income
- Interest income

Entertainment Expenses

- Entertainment provided to employees
- Entertainment provided to customers
- Promotional gifts
- Public Ruling 3/2008

Bad and Doubtful Debts

- Bad debt written off
- Specific provision for doubtful debts
- Public Ruling 1/2002

Losses due to theft, embezzlement or misappropriation

- Public Ruling 5/2005

Legal and Professional Expenses

- Public Ruling 6/2006

Interest Expense and Interest Restriction

Taxes and Contributions

- Sales tax, customs duties, income tax and stamp duty
- Approved donations

Training, Course and Conference Expenses

Head Office and Management Expenses

Double Deductions

Miscellaneous Expenses

- Retirement benefits (case law)
- Relocation expenses
- Compensation paid
- Goodwill
- Redundancy payments (case law)
- Franchise fees (case law)

Budget 2012 update

Speaker

Chow Chee Yen is a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM), a 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 (MIA). He is also a member of the Malaysian Institute of Certified Public Accountants (MICPA). 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 attached with PricewaterhouseCoopers and Arthur Andersen 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 reviews, 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 various professional bodies.

Tax Deductible Expenses - Latest Developments and Practical Issues

Registration Fees


	Klang Valley	Outstation
CTIM Member	<input type="checkbox"/> RM630.00	<input type="checkbox"/> RM600.00
Member's Firm Staff	<input type="checkbox"/> RM730.00	<input type="checkbox"/> RM700.00
Non-Member	<input type="checkbox"/> RM830.00	<input type="checkbox"/> RM800.00

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

- * Registration of participants will be confirmed upon receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * Walk-in participant registration is subject to availability of seats and full payment.
- * 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	Date	Venue
<input type="checkbox"/> 11 & 12 January 2012	Seri Pacific Hotel, Kuala Lumpur	<input type="checkbox"/> 1 & 2 March 2012	Impiana Casuarina, Ipoh
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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 Master Card _____
 for amount of RM _____

Direct Access-CTIM Visa Card _____
 for amount of RM _____

Master Card / Visa Card _____
 for amount of RM _____

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)

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.