

# REINVESTMENT ALLOWANCE & INDUSTRIAL BUILDING ALLOWANCE

Date : 17 April 2012  
Time : 9.00am to 5.00pm

Venue : Hotel Istana Kuala Lumpur  
Event Code : WS/034

Both topics are not just of common practical application but also of considerable complexity. A better understanding of these allowances will help many practitioners maximise tax savings opportunities for their clients. Several restrictive changes to the reinvestment allowance incentive were introduced from 2009 to 2012 and it is important to have a good understanding of how they apply. Changes affecting industrial building allowance have also taken place in the last few years and practitioners are advised to take this opportunity to update their knowledge.

## Reinvestment Allowance

- Conditions of eligibility
- What is capital expenditure?
- What is a qualifying project?
- Period of eligibility
- Agricultural projects
- Rates of allowances
- Utilisation of allowances
- Exempt account
- Disposal of assets and clawback
- Acquisition from related parties

## Industrial Building Allowance

- Conditions of eligibility
- What is an industrial building?
- What is a deemed industrial building?
- What is qualifying building expenditure and what is not?
- Computation of initial and annual allowances
- Utilisation of Industrial Building Allowance against non-business source
- Temporary Disuse of Assets and Notional Allowances
- Disposal of Assets and Balancing Adjustments
- Disposal of Industrial Building owned for more than 45 years
- Controlled Transfers
- Assets used in more than one business
- Industrial Building Allowances for Partnership Business

## Speakers

**Richard Thornton** has extensive experience of Malaysian taxation. He has been an approved tax agent under the Income Tax Act 1967 and provided tax consultancy services, specialising in Malaysia

and crossborder transactions. Richard regularly contributes tax-saving ideas on iproperty and other publications and has been a frequent speaker at seminars and conferences.

**Thenesh** has been managing Advance Business Solutions, his own consultancy firm, over the last 5 years. In addition, he has been lecturing at distinguished education institutions, including Sunway University, Monash University and the University of Greenwich modules. He publishes articles in The Secretary newsletter and has updated a comprehensive study manual for a professional institution.

## Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

### REINVESTMENT ALLOWANCE & INDUSTRIAL BUILDING ALLOWANCE

#### Registration Fees

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

*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 / Mr Jason / 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

#### Participant 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

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Cardholder's Name ( as appeared on credit card )

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

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

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(signature must correspond with the specimen signature on card)

Master Card / Visa Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_

#### 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 5 days before the commencement of the event. In the event you do not receive the confirmation letter 5 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.

#### 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.

#### 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.