

NEW PUBLIC RULINGS IN 2011 & 2012



Date	Venue	Event Code	Time
20 July 2012	Impiana Hotel, Ipoh	WS/055	9.00am to 5.00pm
24 July 2012	Mutiara Hotel, Johor Bahru	WS/056	
25 July 2012	Traders Hotel, Penang	WS/057	
26 July 2012	Seri Pacific Hotel, Kuala Lumpur	WS/058	
1 Aug 2012	Renaissance Hotel, Malacca	WS/059	
8 Aug 2012	Promenade Hotel, Kota Kinabalu	WS/060	
9 Aug 2012	Four Point Sheraton, Kuching	WS/061	

Course Content

8/2011: Foreign nationals working in Malaysia – tax treatment

- Foreign nationals from treaty countries seconded to Malaysia
- Bilateral credit
- Foreign nationals from non-treaty countries seconded to Malaysia
- Foreign nationals participating in the Malaysia Technical Co-operation Programme
- Filing of income tax return forms

10/2011: Gratuity

- Situations for payment of gratuity
- Determination of elements of gratuity and compensation
- Tax treatment of gratuity
- Gratuity payment credited to Employees Provident Fund

11/2011: Bilateral and unilateral credit

- Double taxation agreement
- Bilateral credit
- Unilateral credit
- Foreign sourced income and remittances
- Documents required for double taxation relief claim

12/2011: Tax exemption on employment income of non-citizen individuals working for certain companies in Malaysia

- Non-citizen individuals working with
 - Operational Headquarters (OHQ);
 - International Procurement Centre (IPC);
 - Regional Distribution Centre (RDC); and
 - Regional Office (RO)
- Computation of tax exempt income
- Documentation required for claim of exemption

1/2012: Compensation for loss of employment

- Lump sum payment on termination of employment
- Payment of compensation for loss of employment
- Determination of elements of compensation and gratuity
- Tax treatment of compensation for loss of employment
- Separation scheme
- Period of employment with the same employer
- Termination of employment of a service and non-service director of a controlled company

2/2012: Foreign nationals working in Malaysia - Tax treaty relief

- Tax treaties
- Application of the dependent personal services article
- Claim for tax exemption by a foreign national from a treaty country

3/2012: Appeal against an Assessment

- Comparison with PR No. 3/2001 Appeal against an Assessment (old PR)
- Right of appeal and time for appeal
- Appeal against notification of non-chargeability
- Appeal for partnership cases
- Late appeal
- Ground of appeal
- Review of assessment
- Disposal of appeal
- Representation

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 SdnBhd 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.

Registration Form

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

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Registration Fees

	Klang Valley	Outstation
CTIM Member	<input type="checkbox"/> RM350.00	<input type="checkbox"/> RM335.00
Member's Firm Staff	<input type="checkbox"/> RM400.00	<input type="checkbox"/> RM385.00
Non-Member	<input type="checkbox"/> RM460.00	<input type="checkbox"/> RM435.00

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 / Cik Fadeah / Cik Nur
 Tel: 03-2162 8989 Ext 121/113/106
 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"/> 20 July 2012	Impiana Hotel, Ipoh	<input type="checkbox"/> 1 Aug 2012	Renaissance Hotel, Malacca
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<input type="checkbox"/> 26 July 2012	Seri Pacific Hotel, 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 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 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.

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.