

Maximising on Capital Expenditure



| Date | Venue | Event code | Time |
|------------------|----------------------------------|------------|------------------|
| 21 November 2012 | Traders Hotel, Penang | WS/081 | 9.00am to 5.00pm |
| 26 November 2012 | Mutiara Hotel, Johor Bahru | WS/082 | |
| 29 November 2012 | Hyatt Regency, Kota Kinabalu | WS/083 | |
| 30 November 2012 | Four Points Sheraton, Kuching | WS/084 | |
| 7 December 2012 | Impiana Hotel, Ipoh | WS/085 | |
| 11 December 2012 | Renaissance Hotel, Malacca | WS/086 | |
| 13 December 2012 | Seri Pacific Hotel, Kuala Lumpur | WS/087 | |

INTRODUCTION

Tax deductions are generally not allowed for capital expenditure or depreciation of assets that are used for business purposes. But certain type of capital expenditure qualifies for tax relief as capital allowances and industrial building allowances or more commonly known as tax depreciation in other countries. At the same time, these qualifying capital expenditures may also qualify for further maximization under asset based driven incentives like reinvestment allowances, investment tax allowances, investment allowances and infrastructure allowances.

In line with maximization of capital expenditure, one also needs to explore if the acceleration of capital allowances claim is applicable for such capital expenditure.

COURSE OBJECTIVE

This event aims to share the implications arising on issues on capital allowances claim on plant & machinery and other asset as well as industrial building allowance.

COURSE OUTLINE

1. Meaning of machinery or plant and industrial building
2. Persons entitle to capital allowances and industrial building allowances
3. Qualifying expenditure of claim
4. Initial allowances, annual allowances, accelerated allowances, balancing allowances, balancing charge and notional allowances
5. Claim on asset under the following circumstances
 - temporary disuse,
 - used assets (previously for non- business purpose or used for business outside Malaysia)
 - owned for less than 2 years, including claw back treatment
 - dual purpose use,
 - assets used in more than one business
6. Small value asset
7. Replacement basis asset
7. Disposals subject to control, including special rules
8. Claims in relation to various financing arrangements (operating lease, finance lease, including Leasing Regulation 1986)
9. Double claim of capital expenditure (claiming on capital allowances and under other asset based driven incentives)
10. Latest update, including updates from Budget 2013

SPEAKER

Sivaram Nagappan currently heads the tax department in one of the public listed Malaysian companies in Malaysia and is an Associate Member of CTIM, a Fellow Member of ACCA and a Chartered Accountant of MIA. He has more than 19 years of tax experience and prior to leaving the tax practice, he served with PricewaterhouseCoopers, Arthur Andersen and Ernst & Young where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries covering manufacturing, transportation, services, construction, telecommunication and trading. His involvement in tax engagements with local and foreign companies encompassed various aspects of tax planning strategies/schemes, restructuring of companies, mergers and acquisitions, cross border transactions, repatriation of profits, investment incentives, remuneration packages, tax audit and tax investigation. He has presented seminars, workshops and trainings for regulatory bodies and organisations both locally and overseas. His passion for knowledge sharing also extends to conducting lectures in taxation papers for professional examinations in various colleges, institutes and local universities.

WHO SHOULD ATTEND

| | |
|-----------------------------|-------------------|
| Finance Directors | Auditors |
| Finance Managers | Tax Managers |
| Chief Financial Controllers | Company Secretary |
| Accountants | Tax Consultants |
| Financial Controllers | Business Advisors |

MAXIMISING ON CAPITAL EXPENDITURE

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 / 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

Please tick the relevant boxes

| Date | Venue | Date | Venue |
|---|-------------------------------|---|----------------------------------|
| <input type="checkbox"/> 21 November 2012 | Traders Hotel, Penang | <input type="checkbox"/> 7 December 2012 | Impiana Hotel, Ipoh |
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| <input type="checkbox"/> 30 November 2012 | Four Points Sheraton, Kuching | | |

Delegate Contact Details

| | |
|---------------------------------|---------------|
| Full Name : | Company : |
| Membership No : | Designation : |
| Postal Address : | Tel : |
| | Fax : |
| | Email : |
| Dietary Requirements (if any) : | Mobile : |

Payment Method

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| <input type="checkbox"/> Master Card / Visa Card _____ for amount of RM _____ | _____ | |
| | 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 three days prior to the event 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 20. 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.