REINVESTMENT ALLOWANCE Industrial Building Allowance



15 January 2013
17 January 2013
18 January 2013
30 January 2013
5 February 2013
6 February 2013
21 February 2013

Venue

Hotel Istana, Kuala Lumpur Traders Hotel, Penang Impiana Hotel, Ipoh Mutiara Hotel, Johor Bahru Hyatt Regency, Kota Kinabalu Four Points Sheraton, Kuching Renaissance Hotel, Malacca

COURSE CONTENT

Reinvestment allowance (RA)

- Highlights of Public Ruling 6/2012 – Reinvestment allowance
- Conditions of eligibility
- Mechanism of RA claim
- ~ Rates of allowances
- ~ Utilisation of allowances
- ~ Carry forward of allowances
- ~ Exempt account
- Qualifying project
- ~ Definition of manufacturing and processing
- ~ Documentation requirement
- ~ Expansion / Modernisation / Automation / Diversification
- Qualifying capital expenditure ~ Meaning of factory
 - ~ Plant & machinery
- Qualifying period
- Disposal of assets and clawback
- Control transfer
- Non-application of RA
 - ~ Change from period to basis period
 - ~ With other incentives
- Agricultural projects
- Claim procedure

Industrial building allowance (IBA)

- Conditions of eligibility
- Definition of industrial building and deemed industrial building
- Qualifying building expenditure
- Rates of allowances
- IBA claim against rental income
- IBA claim by Investment holding company



Event Code WS/003 WS/004 WS/005 WS/006 WS/007 WS/008 WS/009 Time 9.00am to 5.00pm

SPEAKER PROFILE

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 graduate of the Malaysian Institute of Certified Public Accountants (MICPA) examination. 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 21 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.





CHARTERED TAX INSTITUTE OF MALAYSIA

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	
CTIM/ACCA Member CTIM/ACCA Member RM350.00	RM335.00 Seats are limited based on first-come, first-served basis. RM385.00 Seats are limited based on first-come, first-served basis.
Non-Member RM460.00	□ RM435.00
 * 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. 	
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Contact Ms Yus / Mr Jason / Ms Fadeah / Ms All Tel: 03-2162 8989 Ext 121/108/113/123 Fax: 03-2161 3207 / 03-2162 8990 E-mail: cpd@ctim.org.my	y 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
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30 January 2013 Mutiara Hotel, Johor Bahru	
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