

# Real Property Gains Tax; *the basics and the advanced*

Date: 21 December 2012, Friday | Event Code: WS/092  
Venue: Seri Pacific Hotel, Kuala Lumpur | Time: 9.00am - 5.00pm

## INTRODUCTION

In a lively property market, Malaysia presents many opportunities to take advantage of appreciating property values and it is important to understand the tax planning opportunities in relation to real property gains tax. So many changes have taken place in the scope and structure of real property gains tax in the last decade that many ordinary taxpayers have become confused. For any real property transaction the persons concerned, including both seller and buyer as well as their tax advisers and lawyers, need to understand their obligations under the law applicable to real property gains tax. It is also important for them to be aware of the situations in which a transaction is not subject to real property gains tax at all.

## Course Content

The coverage includes:

- Principle of real property gains tax and overview of changes over the last decade
- Definition of real property
- Disposal date and acquisition date
- Disposal price and acquisition price
- Conditional contracts.
- Chargeable gain and exemption
- Treatment of allowable losses.
- Related party transactions and gifts.
- Responsibility of the acquirer to submit returns and withhold tax on payment
- Real property shares
- Tax planning

## WHO SHOULD ATTEND?

- Tax practitioners
- Real property investors
- Solicitors and other legal personnel
- Financial controllers and financial managers

## 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 cross border transactions. Richard regularly contributes tax-saving ideas on property and other tax issues in his published works 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 conducted training workshops for various institutions, including CTIM. His works have been published in various local and international professional newsletters. He is also an adjunct to an academia ranked within the top 1% of world universities.

## Registration Form

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

### REAL PROPERTY GAINS TAX; THE BASICS AND THE ADVANCED (Re-Run Session)

#### Registration Fees

	Klang Valley
CTIM/ACCA 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 :
CTIM/ACCA 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 )

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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.