



## TAX PLANNING ON INDIVIDUALS' INCOME

From Employment & Latest Statutory Requirements By Employers In **2013**

Date	Venue	Event code	Time
16 January 2013	Hyatt Regency, Kota Kinabalu	WS/013	9.00am to 5.00pm
17 January 2013	Four Points Sheraton, Kuching	WS/014	
1 February 2013	Impiana Hotel, Ipoh	WS/015	
5 February 2013	Renaissance Hotel, Malacca	WS/016	
1 March 2013	Traders Hotel, Penang	WS/017	
5 March 2013	Mutiara Hotel, Johor Bahru	WS/018	
14 March 2013	Hotel Istana, Kuala Lumpur	WS/019	

### Introduction

This seminar provides an understanding of the various tax angles one should consider in receiving employment-related payments. The various tax issues on the chargeability of employment income and ways to minimize tax exposure will be addressed. Besides employment income, this seminar will also highlight and provide the latest statutory requirements by employees as well as employers in respect of tax compliance in 2013. There will also be additional coverage on the deductibility of employee-related expenses from the employers' perspective and ways to maximise such tax deductions.

Highlights on recent tax developments (including Budget 2013), case laws and Public Rulings where applicable will also be covered during the seminar.

### Who should attend

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

### Speaker Profile

**Sivaram Nagappan** currently heads the tax department in one of the public listed Malaysian companies in Malaysia and is an Associate Member of the Chartered Tax Institute of Malaysia (CTIM), a Fellow Member of the Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (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.

### Course Content

- Residence status
- Sources of income
- Contract for services vs Contract of services
- Types of employment income
- Derivation and taxability of employment income
- Use of double tax agreements to minimize tax exposure
- Available tax relief, rebates, deductions and exemptions (as follows) under Income Tax Act 1967
  - \* Gratuity/Retirement benefit
  - \* Travelling allowance
  - \* Meal allowance
  - \* Parking allowance
  - \* Childcare allowance
  - \* Mobile phone and PDA benefits
  - \* Subsidies on interest on loans
  - \* Service awards
  - \* Staff discounts
  - \* Leave passage
  - \* Medical benefits
  - \* Compensation for loss of employment
  - \* Others
- Deductibility of payments made to employees
- Employee and Employers' reporting obligations in 2013
  - \* Submission of tax return forms - Forms B, BE & M
  - \* Submission of other forms - Forms E, EA, etc.
  - \* Notification of commencement & cessation of employment - Forms CP21, CP22, etc.
  - \* Monthly Tax Deductions [MTD] (Scheduler Tax Deduction [STD]), including Forms PCB/ TP1, TP2 & TP3

## TAX PLANNING ON INDIVIDUALS' INCOME FROM EMPLOYMENT & LATEST STATUTORY REQUIREMENTS BY EMPLOYERS IN 2013

### Registration Fees


	Klang Valley	Outstation
CTIM/ACCA 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 Ms Yus / Mr Jason / Ms Fadeah / Ms Ally  
Tel: 03-2162 8989 Ext 121/108/113/123  
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

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<input type="checkbox"/> 5 February 2013	Renaissance Hotel, Malacca		

### Participant's 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 \_\_\_\_\_ Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_  
 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 \_\_\_\_\_

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 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.

### 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.

### 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.