

REINVESTMENT ALLOWANCE & Industrial Building Allowance

Date
4 February 2013
(Re-Run Session)

Venue
Hotel Istana, Kuala Lumpur

Event Code
WS/026

Time
9.00am to 5.00pm

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

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.



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 (Re-Run Session)

Registration Fees

Klang Valley

- CTIM/ACCA Member **RM350.00**
- Member's Firm Staff **RM400.00**
- Non-Member **RM460.00**

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

Participant's Contact Details

Full Name : _____

Company : _____

CTIM/ACCA Membership No : _____

Designation : _____

Postal Address : _____

Tel : _____

Fax : _____

Dietary Requirements (if any) : _____

Email : _____

Mobile : _____

Payment Method

I / we hereby enclose

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(Non-refundable) and made payable to CTIM-CPE

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Master Card / Visa Card _____
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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

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- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.