



# REINVESTMENT ALLOWANCE

## for Manufacturers and Service Businesses

Date: 28 March 2013 | Venue: Renaissance Hotel, Kuala Lumpur  
Event Code: WS/025 | Time: 9.00am to 5.00pm

### INTRODUCTION

Reinvestment allowance is a capital expenditure-based incentive which is given over and above normal capital allowances. Despite being an attractive form of incentive, it has been subject to frequent changes, either by way of case law developments or by amendments to the Act itself. Equally, the contents of Public Ruling No. 6/2012, a delegated legislation, deserve to receive attention. Failing to keep up-to-date with changes may attract penalties for non-compliance, or result in the loss of tax saving opportunities. The primary objective of this course is to provide participants with a thorough understanding of Schedule 7A, the relevant public rulings, the relevant case law principles and the practical perspective of enjoying this tax incentive. Case studies will be used to provide a comprehensive overview.

### COURSE CONTENT

The course covers the following key areas:

- Conditions of eligibility
- What is capital expenditure?
- What is a qualifying project?
- Period of eligibility
- Manufacturing
- Agricultural projects
- Rates of allowances
- Utilisation of allowances
- Exempt account
- Transition issues
- Disposal of assets and claw-back
- Acquisition from related parties

### SPEAKERS PROFILE

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 Malaysian 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 is adjunct to a university ranked within the top 100 in the World. His works have been published in various local and international professional newsletters. Recently, he has co-authored the Manual of Capital Allowances and Charges with Mr. Richard Thornton.

## REINVESTMENT ALLOWANCE FOR MANUFACTURERS AND SERVICE BUSINESSES

### Registration Fees

CTIM/ACCA Member  **RM350.00**

Member's Firm Staff  **RM400.00**

CTIM Member Subsidised Fee\*  **RM175.00**

Non-Member  **RM460.00**

\* *CTIM Members who are from small and medium firms are eligible for this subsidised fee and it will be based on a first-come, first-served basis*

\* 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



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Fax: 03-2161 3207  
03-2162 8990  
Email: cpd@ctim.org.my



B-13-1, Block B, Level 13, Unit 2,  
Megan Avenue II,  
No 12, Jalan Yap Kwan Seng,  
50450 Kuala Lumpur

### Contact Person:

*For Klang Valley events:*

Ms Fadeah (ext 113 / fadeah@ctim.org.my)

Ms Yus (ext 121 / yusfariza@ctim.org.my)

*For Outstation events:*

Mr Jason (ext 108/ Jason@ctim.org.my)

*General enquiries:*

Ms Ally (ext 123 / ally@ctim.org.my)

### Participant's Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

I/C Number : \_\_\_\_\_

Designation : \_\_\_\_\_

CTIM/ACCA Membership No : \_\_\_\_\_

Tel : \_\_\_\_\_

Postal Address : \_\_\_\_\_

Fax : \_\_\_\_\_

\_\_\_\_\_

Email : \_\_\_\_\_

Dietary Requirements (if any) : \_\_\_\_\_

Mobile : \_\_\_\_\_

### Payment Method

I / we hereby enclose

Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_

Cash for Amount of RM \_\_\_\_\_

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Cheque No. \_\_\_\_\_  
For Amount of RM \_\_\_\_\_  
(Non-refundable) and made payable to CTIM-CPE

Cardholder's Name ( as appeared on credit card ) \_\_\_\_\_

Please debit my  
 Direct Access-CTIM Master Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_

\_\_\_\_\_

Direct Access-CTIM Visa Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(signature must correspond with the specimen signature on card)

Master Card / Visa Card \_\_\_\_\_  
for amount of RM \_\_\_\_\_

### 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.