



LATEST DEVELOPMENTS

on REAL PROPERTY GAINS TAX in 2014

Date	Venue	Event Code
30 April 2014	CTIM Training Room, Kuala Lumpur	WS/027
23 May 2014	Mutiara Hotel, Johor Bahru	WS/029
27 May 2014	Four Points Sheraton, Kuching	WS/028
11 June 2014	Traders Hotel, Penang	WS/031
18 June 2014	Sutera Harbour, Kota Kinabalu	WS/030

Time: 9.00am to 5.00pm

Introduction

There have been many changes since the reintroduction of Real Property Gains Tax in 1 January 2010. This event provides the platform to recap how this tax works, its impact on the changes, including the proposals from Budget 2014 as well the implications of the latest guideline on RPGT issued in 2013. The tax consideration of revenue against capital gain for the disposals of real properties and tax planning initiatives, including real property shares will also be covered.

Course Content

Scope of charge – persons and assets

Determination of acquisition and disposal date & price

Chargeable gains and allowable losses

Exemptions available to Individuals, including on gifts and private residence

Exemptions available to Companies

Determination of Real Property Companies (RPC)

Disposal of RPC shares and tax implications

Practical issues - gain subject to Income Tax vs RPGT

Responsibilities of disposer and acquirer

Compliance and administrative issues, including updates on case laws

Latest RPGT Guideline issued in 2013, incorporating changes from 1.1.2010 to 31.12.2013

Impact and status of Budget 2014 proposals

Speaker's 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 20 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.

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Registration Fees

	Klang Valley	Outstation
CTIM/ACCA Member	<input type="checkbox"/> RM300.00	<input type="checkbox"/> RM335.00
Member's Firm Staff	<input type="checkbox"/> RM350.00	<input type="checkbox"/> RM385.00
Non-Member	<input type="checkbox"/> RM400.00	<input type="checkbox"/> RM435.00

- * Seats are limited and 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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 03-2162 8990
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 50450 Kuala Lumpur

Contact Person:

For Klang Valley events:
 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)

Please tick the relevant boxes

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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

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)

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.