

UNDERSTANDING MALAYSIAN PROPERTY & TAX PLANNING STRATEGY

26 May 2015 | Impiana Hotel, Ipoh | 9am – 5pm

Introduction

This course covers many aspects of Malaysian tax law, regulations and public ruling. In particular, it covers the Real Property Gains Tax, Real Property company, Tax treatment of Income from real property, and Investment Holding Company.

Objectives

Participants will be able to:

- Understand the chargeable gains arising from the disposal of real property assets and from the disposal of real property company shares
- Identify the transactions resulted on capital gains or revenue gains
- Ascertain the treatments for rental income from real property as business source or non business source.
- Ascertain the deductibility of direct expenses and indirect expenses from gross rental income

Who Should Attend

- Accountants
- Company Secretaries
- Tax Agents
- Property investors
- Property agents
- Property and land owners
- Housing developers

Speaker's Profile

DR TAN THAI SOON

Dr. Tan is the managing director of TST Consulting Group. He has more than 20 years experience in management consulting and taxation matters. He provides management and business advisory services in areas of financial management, management consultancy, business consulting, project management, and knowledge management.

He obtained his Doctor of Business Administration from University of Newcastle (Aus). He is an Approved Tax Agent and GST Agent. He is a Fellow member of the CTIM, a member of MCCA, and fellow member of FMIM. He is also a Certified Financial Planner (CFP), a Registered Financial Planner (RFP) and a Registered Trust and Estate Practitioner (TEP).

Course Contents

Real Property Gains Tax

- Chargeable Person
- Chargeable Assets
- Chargeable Gains

Chargeable Gains and Allowable Loss

- Acquisition Price – incidental cost, excluded expenditure and deductions
- Disposal Price
- Special and specific exemptions
- Other exemption and Gift and One private residence
- Basic exemption

Sales of Property

- Date of Disposal
- Date of Conditional contract
- Withholding monies
- Computing Chargeable Gains
- Submission of Return

Real Property Companies

- Meaning of Real Property Companies
- Define value
- Date of acquisition
- Acquisition Price
- Chargeable asset
- Cessation as RPC
- Submission of Form
- Tax Planning on RPC

Income from Letting of Real Property

- Rent as a business source
- Special treatment for a MSC company
- Rental as a non-business source
- Commencement date of letting of Real property
- Grouping of rental under business and non-business source
- Letting ceases temporary
- Restriction on interest expense

Investment Holding Companies

- Definition of an IHC
- Tax treatment for IHC
- Restriction on permitted expenses
- Restriction on unabsorbed losses
- Restriction on claim on capital allowance
- Tax Planning for IHC

Methodology

PowerPoint presentation, discussions & case studies.

Please present your identification card upon registration and collection of certificate of attendance for verification purposes. Registration and collection certificate on your behalf is not allowed.

8
CPD
POINTS

HRDF
Claimable



REGISTRATION FORM

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

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EVENT CODE: 15WS/012

*Registration Fees

	Participation Fee	GST 6%	Net Registration Fee
<input type="checkbox"/> CTIM/ACCA Member	RM350.00	RM21.00	RM371.00
<input type="checkbox"/> Member's Firm Staff	RM400.00	RM24.00	RM424.00
<input type="checkbox"/> Non-Member	RM450.00	RM27.00	RM477.00

*Payment of the registration fee will be due on issuance of the GST Tax Invoice which will be issued subsequent to 1 April 2015.

Enquiries

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 For Outstation events:
 Mr. Jason (ext 108/jason@ctim.org.my)
 Ms.Ramya (ext 119 / ramya@ctim.org.my)
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 Ms Ally (ext 123 / ally@ctim.org.my)

- Seats are limited and based on first-come, first-served basis
- Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- All outstanding payments must be received on or prior to the date of the event for participants to be allowed to attend. The Institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- Walk-in participant registration and attendance is subject to availability of seats and full payment
- Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Participant's Contact Details

Name	:	.....	Company	:	.....
I/C Number	:	.....	Designation	:	.....
Membership No	:	.....	Tel	:	.....
	<input type="checkbox"/>	CTIM	Fax	:	.....
	<input type="checkbox"/>	ACCA	Email	:	.....
	<input type="checkbox"/>	Member's Firm Staff	Mobile	:	.....
Company Address	:	.....	Dietary	:	Normal
		.....			Vegetarian <input type="checkbox"/>
				<input type="checkbox"/>

Payment Details (please tick the relevant boxes)

- Cash** for amount of RM
- Cheque** No for amount of RM
 (Non-refundable and made payable to "CTIM-CPE")
- Online payment** via CIMB Clicks / CIMB Shoppe
 Click Bill>Alumni/Association>Chartered Tax Institute of Malaysia-CPD
 (Please attach together the transaction slip)
- MASTER / VISA** Credit Card for amount of RM
 Please complete the credit card details

Credit Card details

Card Number

Cardholder's Name (as per credit card)

Expiry Date

.....

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 allowed. 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 ON PARTICIPATION

The Chartered Tax Institute of Malaysia must receive cancellations in writing five (5) working days prior to the event date. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days prior to the event date.

CONFIRMATION OF REGISTRATION

The confirmation letter will be issued 5 days before the commencement of the event upon receipt of full payment via email. In the event that 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 number of participants is less than 20. A minimum three (3) days notice will be given

RECORDING

Video / Sound recording is strictly prohibited.