

Capital Allowances Maximisation

Date	Venue	Event Code
2 August 2018	Hotel Jen, Penang	18WS/056
9 August 2018	Mutiara Hotel, Johor Bahru	18WS/057
14 August 2018	Promenade Hotel, Kota Kinabalu	18WS/058
15 August 2018	Pullman Hotel, Kuching	18WS/059
28 August 2018	Renaissance Hotel, Kuala Lumpur	18WS/060
3 September 2018	Ramada Plaza Melaka	18WS/061
13 September 2018	Weil Hotel, Ipoh	18WS/062

Time

9.00 am - 5.00 pm

Course Contents

- ▶ Qualifying Plant and Building Expenditure
- ▶ Claim of Capital Allowance / Industrial Building Allowances
- ▶ A detailed discussion and analysis on :
 - Initial allowances;
 - Annual Allowances; and
 - Notional Allowancesfor Plant and Machinery and Industrial Buildings
- ▶ Hire Purchase Transactions
- ▶ Operating and Finance Leases
- ▶ Special rules on controlled transfers
- ▶ Case laws on the definition of "Plant"
- ▶ Claw back of Capital Allowances claimed
- ▶ Common mistakes in computing Capital Allowances
- ▶ Discussion on the Public Rulings issued by the IRB
- ▶ Case Studies

Who Should Attend

- ▶ Chief Financial Officers and Finance Managers
- ▶ Tax Managers
- ▶ Tax Practitioners
- ▶ Accountants
- ▶ Auditors
- ▶ Business Advisors

Objective

The claim for Capital Allowances is an important element in the computation of a taxpayer's income tax liabilities. It is a rather technical aspect with many areas that are not fully understood by taxpayers or preparers of tax returns.

Schedule 3 of the Income Tax Act, 1967 provides specific legislation pertaining to capital allowances. A myriad of interpretational as well as practical issues need to be considered by taxpayers based on the facts and circumstances surrounding a claim for capital allowances.

The workshop aims to discuss in detail the provisions of the Act as well as the Rules, Guidelines and Public Rulings issued by the Inland Revenue Board to enable the participants to better understand and apply the law and rules in substantiating a claim for capital allowances.

Speaker's Profile

Harvinder Singh is a Fellow of the Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvinder was attached to the firms of Pricewaterhouse Coopers and Ernst & Young as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as a Partner in SCS Global Consulting (M) Sdn Bhd. He has more than 20 years of experience in the field of taxation. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and the Malaysian Institute of Certified Public Accountants. Harvinder has extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a tax consultant to various MNEs and other organisations.

Capital Allowances Maximisation

Registration Fees


- CTIM/ACCA Member
 Member's Firm Staff
 Non-Member

	Outstation	Klang Valley
<input type="checkbox"/> CTIM/ACCA Member	RM350.00	RM400.00
<input type="checkbox"/> Member's Firm Staff	RM450.00	RM500.00
<input type="checkbox"/> Non-Member	RM500.00	RM600.00

- * 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 payment 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.

Enquiries

 Tel: 03-2162 8989
 Fax: 03-2161 3207
 03-2162 8990
 Email: cpd@ctim.org.my

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

Contact Person:

For Klang Valley events:
 Ms Yus (ext 121 / yusfariza@ctim.org.my)
 Mr Jason (ext 108/ jason@ctim.org.my)
 Ms Maryam (ext 107/ maryam@ctim.org.my)
For Outstation events:
 Ms Jaslina (ext 131/ jaslina@ctim.org.my)
 Ms Zaimah (ext 119/ zaimah@ctim.org.my)
General enquiries:
 Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

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<input type="checkbox"/> 15 August 2018	Pullman Hotel, Kuching		

Participant's Contact Details

Full Name : _____

Company : _____

I/C Number : _____

Designation : _____

Membership No : CTIM/ACCA _____

Tel : _____

Member's Firm Staff _____

Fax : _____

Company Address : _____

Email : _____

Mobile : _____

Vegetarian

Payment Method

Online Payment via JomPAY



Billor Code: 21790
 Ref-1: Event Code
 Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

Cash for Amount of RM _____

Cheque No. _____

For Amount of RM _____

*All cheque should be made payable to "CTIM-CPE"

MASTER / VISA Credit Card

For amount of RM _____

Card No

□□□□-□□□□-□□□□-□□□□

Expiry Date

Authorised Signature

 (month/year)

Cardholder's Name (as per credit 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. 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 of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. 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.

Recording

Video / Sound recording is strictly prohibited.