

# SEMINAR: TOPICAL TAX ISSUES FACING SMEs

Date	Venue	Event Code	Speakers
2 October 2018	Sheraton Imperial Hotel, Kuala Lumpur	18SE/014	Farah Rosley, Chow Chee Yen, K Sandra Segaran & Leow Mui Lee
4 October 2018	Ramada Plaza, Melaka	18SE/015	Harvindar Singh & Christopher Low
8 October 2018	Weil Hotel, Ipoh	18SE/016	Stefanie Low & Harvindar Singh
17 October 2018	Mutiara Hotel, Johor Bahru	18SE/017	Chow Chee Yen & Leow Mui Lee
18 October 2018	Evergreen Laurel Hotel, Penang	18SE/018	Farah Rosley & Chow Chee Yen
23 October 2018	Pullman Hotel, Kuching	18SE/019	Chow Chee Yen & Harvindar Singh
26 October 2018	Le Meridien Hotel, Kota Kinabalu	18SE/020	Farah Rosley & Thenesh Kannaa

Time : 9.00am – 5.00pm

## PROGRAMME OUTLINE

- Common Tax issues facing SMEs
  - ▶ Reduction in tax rate based on percentage of increase in Income
  - ▶ Companies Act 2016
  - ▶ Change of accounting period
  - ▶ Double deductions
- Penalties for various offences
- Appeal process
  - ▶ When and How to appeal?
- Capital Allowance
  - ▶ ICT equipment
  - ▶ Software package
  - ▶ Software system
- Industrial Building Allowance
- Reinvestment Allowance
- Withholding Tax Issues
- Latest updates on Public Rulings



**Chow Chee Yen**  
Council Member  
Chartered Tax Institute of Malaysia

CHEE YEN is currently the Executive Director of Advent MS Tax Consultants Sdn Bhd. He has more than 27 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, 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 ACCA, CCH, CPA Australia, CTIM, MIA, MAICSA, MICPA and the STAR newspaper as well as in-house training for both professional firms and corporations. He is a Council 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 (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations.



**Christopher Low**  
Executive Director  
BDO Malaysia

CHRIS is a member of the Chartered Tax Institute of Malaysia (CTIM) and licensed tax agent under Section 153 of the Income Tax Act, 1967. He is also GST tax agent under Section 170 of GST Act 2014. Chris has over 30 years experienced as a tax professional and his career is mainly with the Big 5 international accounting firms, and has been involved in advising on tax matters relating to corporate and individual tax serving both private equity and MNCs. His industry experience includes Manufacturing, Financial (security trading companies) and Power and Utilities sectors. Chris also represent clients on matters relating to tax audits and investigation and has extensive experience working in dispute resolution with the tax authorities. In addition to his work experience, he has been involved in public speaking engagements such as at the National Tax conference, CTIM and IRB joint seminars as well as in-house seminars related to Tax Audits and Investigations.



**Farah Rosley**  
Deputy President  
Chartered Tax Institute of Malaysia

FARAH ROSLEY is the Partner of Ernst & Young Tax Consultants Sdn Bhd and has more than 20 years of experience in handling a variety of tax audits and investigations, tax incentives, corporate tax, transfer pricing and tax structuring assignments. Farah has worked closely with Government authorities and other officials for the application of relevant tax incentives for companies. Farah has also conducted high-level tax risk assessment reviews, tax due diligence, corporate tax planning and specific tax reviews. She has had a role in transfer pricing projects, including risk assessment reviews, transfer pricing reports, intragroup cost sharing arrangements, price-setting exercises and comparable studies. Farah has also had engagements at Government consultation meetings and been invited to attend task forces on tax policy matters.



**Harvinder Singh**  
Managing Partner  
Harvey & Associates

HARVINDAR 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 MICPA. 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.



**K Sandra Segaran**  
Council Member  
Chartered Tax Institute of Malaysia

K SANDRA SEGARAN is currently a General Manager (Group Tax) in Petronas. Prior to joining Petronas, he was an Executive Director in a Big-4 accounting firm where he served 8 years, including a stint of 3 years as head of International Tax in the Malaysian practice. He started his career in Taxation in the Inland Revenue Board, where he served 22 years. Segaran's over 30 years of tax experience covers a wide range of industries and legislation relating to all matters of Malaysian Taxation. He is a council member of the Chartered Tax Institute of Malaysia since 2011. In addition to serving in various subcommittees of CTIM, he headed the Editorial Committee and served as editor of Tax Guardian for 3 years and headed the Examinations & Education committee in the last 2 years. Segaran is also a trustee of the Malaysian Tax Research Foundation. He is a regular speaker in CTIM and public seminars in Malaysia on various tax topics. He holds a degree in Economics (Business Administration), Bachelor of Jurisprudence (Hons) and MBA (Accountancy) from University of Malaya.



**Leow Mui Lee**  
Council Member  
Chartered Tax Institute of Malaysia

LEOW MUI LEE is the Managing Director of Axcelasia Taxand Sdn Bhd. She graduated from Monash University, Australia with a Bachelor of Economics Degree. She is a member of CPA Australia, the MIA and a Council Member of CTIM. Mui Lee has many years of tax experience with leading international accounting firms in Malaysia. She leads Taxand's transfer pricing service line and has serviced a broad spectrum of clients including large multinational corporations and public listed companies. She has also managed projects relating to tax audits & investigations, tax risk management as well as GST reviews. Under Mui Lee's stewardship, Taxand has won numerous awards including Tax Advisory Firm 2017 and Most Outstanding for Transfer Pricing 2016. She has also spoken at various tax conferences in Malaysia and abroad.



**Stefanie Low**  
Council Member  
Chartered Tax Institute of Malaysia

STEFANIE is an Executive Director of Deloitte Tax Services Sdn Bhd and co-leads the Tax Audit and Investigation practice. Stefanie was formerly an advocate and solicitor and has more than 18 years of experience in tax and legal practice. Stefanie focuses on corporate tax compliance, tax advisory, tax audit, tax investigation and dispute resolution. She has extensive experience in tax structuring, tax due diligence, mergers and acquisitions, cross-border transactions, infrastructure projects including reviewing tax assumptions, agreements and documentation.



**Thenesh Kannaa**  
Council Member  
Chartered Tax Institute of Malaysia

THENESH KANNA is a partner at TraTax, a firm of independent tax advisors rated as Top 10 in Malaysia for Transactional Tax and shortlisted by ITR Asia Awards for the Best Newcomer in Asia Award 2018 for International Tax. Thenesh advises on both international tax and indirect tax matters to clients from diverse industries. He has also authored numerous books and articles, and presented in various local and international tax events. Thenesh is Council Member of CTIM, and is a member of the Institute's Technical Committees on Direct Tax, Indirect Tax and Transfer Pricing. He is also a member of the Institute's GST-SST Task Force.

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### Registration Fees


- |                                                      |       |
|------------------------------------------------------|-------|
| <input type="checkbox"/> CTIM/ACCA Member            | RM450 |
| <input type="checkbox"/> CTIM Member Subsidised fee* | RM315 |
| <input type="checkbox"/> Member's Firm Staff         | RM550 |
| <input type="checkbox"/> Non Member                  | RM650 |

\*CTIM members who are from small and medium firms are eligible for this subsidised fee on a first-come, first-served basis for the 1st 300 registrants.

- \* 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

Date	Venue	Date	Venue
<input type="checkbox"/> 2 October 2018	Sheraton Imperial Hotel, Kuala Lumpur	<input type="checkbox"/> 18 October 2018	Evergreen Laurel Hotel, Penang
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<input type="checkbox"/> 17 October 2018	Mutiara Hotel, Johor Bahru		

### Participant's Contact Details

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

### Payment Method

- Online Payment via JomPAY



**Bill 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.