

SEMINAR :

TAXATION OF LAND TRANSACTIONS :

INSIGHTS & STRATEGIES

Date	Venue	Speakers	Event Code
19 September 2019	Mutiara Hotel, Johor Bahru	Farah Rosley & S. Saravana Kumar	19SE/018
30 September 2019	Hotel Jen, Penang	Chow Chee Yen & S. Saravana Kumar	19SE/019
12 December 2019	Sheraton Imperial Kuala Lumpur Hotel	Farah Rosley, Chow Chee Yen & S. Saravana Kumar	19SE/020

Tax practitioners are familiar with the fundamental principal that profits from trading in land are subject to income tax. Meanwhile, gains from disposal investment asset including land are subject to real property gains tax. However, in real life this is not as straightforward as it seems. In this special seminar, our tax experts will be discussing the following topics with the relevant case law and provisions of the law:

- Deciphering the intention (Lower Perak case)
- What amounts to an intention to trade (Gracom case)
- Badges of trade (NYF Realty case)
- Withdrawal of stock (Yoon Lian case & SUEP case)
- Accrual of Income (OPD case & Soft Saujana)
- Transfer of asset to asset (LCW case)
- Arm's length Transaction (RF case)
- Deductibility of expenses such as valuation fee, strata title survey fee, business promotion expenses, financing cost
- Taxation of compensation for compulsory land acquisition (Metacorp case, F Housing)
- The meaning of land in determination of RPC and RPC shares
- The Property Developers and Construction Regulations
- Analysis of case law on income tax vs RPGT in Malaysia (Insaf Tegas case, Alf Properties, Mengawati case, Chellam Investment case etc)

Speakers



Farah Rosley
President, CTIM

Farah Rosley is a Partner of Ernst & Young Tax Consultants Sdn Bhd and has more than 20 years of experience handling tax consulting and advisory including tax structuring, tax reviews, incentives, tax audits and investigations and transfer pricing assignments, covering a range of industry sectors. Farah has worked closely with government authorities and agencies on various taxation matters for local and multinational corporations. She also has had engagements at Government consultation meetings and been invited to attend task force on tax policy matters. Farah is currently the President and Fellow member of CTIM.



Chow Chee Yen
Deputy President, CTIM

Chee Yen is currently the Tax Advisor of Grant Thornton Malaysia. He has more than 28 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, inbound investments and good and services tax (GST). 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. In addition, he conducts in-house training for both professional firms and corporations as well as guest speaker for national and international conferences. He is the Deputy President of the Chartered Tax Institute of Malaysia (FCTIM), 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.



S. Saravana Kumar
Partner
Lee Hishammuddin Allen & Gledhill

Saravana Kumar is a Tax Partner with the law firm, Lee Hishammuddin Allen & Gledhill. Saravana has appeared in benchmark litigations with a sizeable volume of wins in tax disputes. He is presently representing almost all the taxpayers involved in major tax litigations with the Inland Revenue Board. Saravana was recently named as one of the top 40 lawyers under the age of 40 in Asia. He also an Adjunct Professor with Universiti Tenaga Nasional (UNITEN).

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Registration Fees


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| <input type="checkbox"/> CTIM/ACCA Member | RM477.00 |
| <input type="checkbox"/> Member's Firm Staff | RM583.00 |
| <input type="checkbox"/> Non-Member | RM689.00 |

*The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

- * 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

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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)

Participant's Contact Details

Full Name : _____	Company : _____
I/C Number : _____	Designation : _____
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Please tick the relevant boxes

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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.