

**Date** : 2 July 2020, Thursday  
**Venue** : Berjaya Times Square Hotel,  
Kuala Lumpur  
**Time** : 9:00 am – 5:00 pm  
**Event Code** : 20WS/033

## Course Outlines

This Workshop is more practical than theory in approach and examines the various facets towards enjoying these incentives, from Application to Utilisation. The areas looked into include the following:

- a. **Pioneer Status**
  - i. The various sectors, including Manufacturing and Agriculture, that qualify for Pioneer Status
  - ii. The qualifying conditions and the relevant period of exemption
- b. **Investment Tax Allowance**
  - i. The specific qualifying activities
  - ii. The basis of computing this Allowance
    - (a) Both the Promotion of Investments Act and the Income Tax Act will be examined, together with the qualifying conditions necessary to enjoy either
    - (b) A comparison to see which is more beneficial since Pioneer Status is time-based and Investment Tax Allowance is related to capital expenditure
- c. **Double Deductions for Promotion of Exports**
  - i. Understand how expenses that already are permissible as deductions in the Profit & Loss Account can be granted additional deduction
  - ii. The various items that could enjoy this benefit
  - iii. The difference between Further Deductions and Double Deductions
- d. **Increase in Exports Allowance**
  - i. Why this is particularly attractive to exporters since it is dependant solely on enhanced performance without need for qualifying expenditure
  - ii. Exploring the relevant conditions and method of computation
- e. **Single, Further, & Double Deductions**
- f. **Incentives for Small and Medium Industries**

## Speaker's Profile

**Vincent Josef** began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches. Prior to his retirement, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General. In addition, He has wide experience in lecturing at IRB events and Malaysian professional institutions including Chartered Tax Institute of Malaysia, Malaysian Institute of Accountants, CPA Australia, MAICSA and Commerce Clearing House (CCH) Malaysia. With his 50 years' experience in the field of taxation, he also manages his own practice providing taxation consultancy services focusing on Tax Audits and Investigations. He has written a book "Tax Audit and Investigation Guide – Malaysia" published by CCH Malaysia and served as their Consultant Editor in respect of the Malaysian Master Tax Guide.

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

Please note that the CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.

### Face-to-Face Training During the COVID-19 Pandemic

The face-to-face training will be conducted according to the COVID-19 management guidelines and Standard Operating Procedures (SOPs) issued by the authorities.

## Registration Form

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

### Investment and Other Incentives


#### Registration Fees


- |  |          |
|--|----------|
| <input type="checkbox"/> CTIM Member         | RM424.00 |
| <input type="checkbox"/> Member's Firm Staff | RM530.00 |
| <input type="checkbox"/> Non-Member          | RM636.00 |

\*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

 Tel: 03-2162 8989  
 Fax: 03-2162 8990  
 03-2161 3207  
 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:

Ms Zaimah (ext 119 / zaimah@ctim.org.my)  
 Ms Yus (ext 121 / yusfariza@ctim.org.my)  
 Ms Jaslina (ext 131 / jaslina@ctim.org.my)

#### General enquiries:

Ms Ally (ext 123 / ally@ctim.org.my)

#### Participant's Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

I/C Number : \_\_\_\_\_

Designation : \_\_\_\_\_

Membership No :  CTIM Member \_\_\_\_\_

Tel : \_\_\_\_\_

Member's Firm Staff \_\_\_\_\_

Fax : \_\_\_\_\_

Company Address : \_\_\_\_\_

Email : \_\_\_\_\_

\_\_\_\_\_

Mobile : \_\_\_\_\_

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#### 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

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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.