

ADVANCED TAXATION COURSE 2021

A Practical Guide on Tax Principles and Procedures

Date:

Module 1: 19 January 2021
 Module 2: 26 January 2021
 Module 3: 2 February 2021
 Module 4: 10 February 2021

Event code:

21JV/001
 21JV/002
 21JV/003
 21JV/004

Webinar Series via Zoom

Time: 9.00am to 5.00pm

Directed towards the tax practitioners and presented over 4 modules, the course examines the many crucial facets of taxation beginning with tax essentials and moving on to more complex issues. The relevant law as well as the procedure necessary to comply with the requirements of the Inland Revenue Board will be covered. These topics will be explained with reference to the Income Tax Act, Public Rulings, Case Law, and numerous examples and computations.

In line with its new emphasis, the Course will be on a more advanced level offering a deeper and more professional understanding of Malaysian tax. This would include recent Changes in Compliance and highlights of new regulations on Losses and the Treatment of Research & Development Expenditure.

Module 1

BUSINESS & EMPLOYMENT

- i. What is Business? Indicators and Badges of Trade
- ii. Identifying Allowable Expenses and Deductions
- iii. The 5 Categories of Employment Income
- iv. Benefits-in-kind & Value of Living Accommodation
- v. Secondment Overseas & Foreign Employees in Malaysia
- vi. Employers' Responsibilities
- vii. Forms E & EA. Monthly Tax Deductions

Module 2

ALLOWANCES & DEDUCTIONS

- i. Capital Allowance
- ii. Industrial Building & Agriculture Allowance
- iii. Losses and the Seven-Year Limit
- iv. Personal and Other Reliefs
- v. Selected Public Rulings
- vi. Disposal of Real Property – Income Tax or RPGT?

Module 3

ADVANCED SUBJECTS - I

- i. Reinvestment Allowances
- ii. Rent as a Business Source
- iii. Investment Holding Companies
- iv. Limited Liability Partnerships
- v. Withholding Tax
- vi. Payment of Tax & Submission of Amended Returns

Module 4

ADVANCED SUBJECTS - II

- i. Transfer Pricing and Contemporaneous Documentation
- ii. Export Allowances & Double Deductions
- iii. Investment Incentives
- iv. A Comparison - Pioneer Status and Investment Tax Allowance
- v. Restrictions on Interest Deductibility Rules 2019
- vi. Highlights of Finance Act 2021
- vii. Tax Audits & Investigations – A Practical Study
- viii. Appeals & Dispute Resolution Proceedings

Who Should Attend

- Those wishing to take up Taxation as a career option
- Staff of Tax Advisory and Accounting Firms

- Corporate Tax and Human Resources Divisions personnel
- Company Finance officials and Directors, Professionals

Speaker's Profile

Vincent Josef, a former Assistant Director General of the Inland Revenue Board (IRB), had served in various branches and divisions during his 35 years' service. These included the Companies Branch, the Investigations Branch, and the IRB Headquarters. In addition to managing his tax consultancy practice which includes applications relating to MIDA, he lectures on Malaysian Taxation at various professional institutions and organisations. Mr Josef has authored a book on "Tax Audits and Investigations Guide, Malaysia" published by CCH Malaysia and also served as their Consultant Editor.

Important Notes for Webinar Participants:

The webinar access link will be e-mailed from webinar1@maicsa.org.my to successfully registered participants, 3 days before the webinar's commencement date.

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.



- CTIM / MAICSA Member **RM318.00**
- Member's Firm Staff **RM350.00**
- Non-Member **RM424.00**

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

* e-Certificate of Attendance will be issued upon full attendance and receipt of full payment.

REGISTRATION

We accept only online registration form. Please ensure that you provide a valid personal email address.

Webinar date & event code:	Link for online registration	Payment to be made BEFORE
Module 1: 19 January 2021 (21JV/001)	Click HERE for online registration	16 January 2021
Module 2: 26 January 2021 (21JV/002)	Click HERE for online registration	23 January 2021
Module 3: 2 February 2021 (21JV/003)	Click HERE for online registration	30 January 2021
Module 4: 10 February 2021 (21JV/004)	Click HERE for online registration	7 February 2021

MODE OF PAYMENT:

- Fee is payable to MAICSA

ONLINE TRANSFER

RHB Account No: 2-64-094-0000-4232

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Note: Bank charges for telegraphic transfer will be borne by the client.

Please email the bank-in slip/ transfer advice to training@maicsa.org.my or fax to 603-2283 4492, for our verification and record. Admission will only be permitted upon receipt of full payment.

CREDIT CARD AUTHORISATION

Webinar Title: _____

Webinar Date: _____

Course code: _____

I authorise MAICSA to charge RM _____ for _____ (Name of participant) for the above webinar.

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Important Notes

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CPD points:

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Cancellation:

Please inform us in writing if you intend to cancel. No refunds are given for cancellation by delegates less than 7 days before the workshop. A 20% administration charge will be retained on other cancellations. Please substitute an alternative delegate if you wish to avoid cancellation penalties. Cancelled unpaid registrations will also be liable for full payment of the course fee. Any difference in fee charges will be imposed when a non-member is substituted for a participant who is a MAICSA / CTIM member.

Disclaimer

The Organisers reserve the right to change the speaker, date and to cancel the workshops should unavoidable circumstances arise.

Invoice

This registration form serves as our official invoice. No further invoice will be issued.