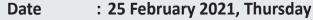


# **Webinar Series**

# Learn to Develop, Build Upon and/or Appreciate the Importance of the Capital Statement in Tax Audits



Time : 9:00AM - 5:00PM

Event Code: 21WS/007



To be able to generate a capital statement that correctly reflects an individual's net worth at any point of time.

# **Synopsis**

The speaker who is a retired Senior IRB officer will discuss the development of capital statements in relation to your actual net worth at any point of time. Every individual should understand this subject matter for the following reason:

- Be prepared at all times for tax audits on tax submissions. The IRB can select your tax return at any time based on several parameters using artificial intelligence on various sources of data inputs.
- Assisting your preparation of financial budgets and planning for the future.
- Determining the requirement for saving more or less for your retirement planning.

# **Course Outline**

- Using Capital Statement Method to prove unreported income.
- ► Evidence required in establishing opening net worth.
- ▶ 7 key elements in a capital statement.
- ▶ Non-deductible expenditures / Non-taxable receipts.
- ► Negating Non-taxable Sources of Funds.
- Attributing Net Worth Increases to Taxable Income.

# Speaker's Profile

Karen Koh Sai Tian has served more than 35 years with the Inland Revenue Board of Malaysia where she has handled Personal Tax, Corporate Tax, Real Property Gains Tax and Stamp Duty. She has vast experience as a tax auditor, investigator and trainer at various Branches/ Divisions of IRBM. Her career has included stints as Director of the Investigation Centre in Kluang, Johor, Co-ordination Director at the Putrajaya State Director's Office as well as Director of Special Division at the Large Taxpayer Branch. Her final posting was as Director of IRBM's Large Taxpayer Branch. She has also been a regular speaker at various in-house and external events hosted by IRBM as well as invited speaker at a number of organisations. Karen holds a Bachelor of Accounting from University Malaya. She is a Chartered Accountant of MIA, Fellow Member of CTIM, Certified Training Professional (ARTDO), Certified Fraud Examiner (ACFE, Austin, Texas), Certified System Investigator (ACSI, Singapore), Certified Financial Planner (FPAM) and a Registered Tax Agent.



The webinar access link will be e-mailed to successfully registered participants 3 days before the webinar's commencement date.

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





# **Registration Form**

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

# Learn to Develop, Build Upon and/or Appreciate the Importance of the Capital Statement in Tax Audits

☐ CTIM/ACCA Member	RM318.00	
☐ Member's Firm Staff	RM350.00	
☐ Non-Member	RM424.00	

# **Enquiries**

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Participant's Contact Details		
Full Name :	Company :	
I/C Number :	Designation :	
Membership No : CTIM	Tel:	
□ACCA		
☐ Member's Firm Staff	Email :	
Company Address :	Mobile :	
Company Addition :		
	MASTER / VISA Credit Card For amount of RM  Card No  Expiry Date  Authorised Signature	

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.

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.

Webinar Access Link
The webinar access link will be e-mailed 3 days before commencement of the event upon receipt of full payment. In the event that you do not receive the access link, please contact us immediatly.

Confirmation of Attendance Attendance will be recorded based on participant's login and logout time.

e-Certificate of Attendance
The e-Certificate of Attendance will be issued to webinar participants in accordance to the guidelines issued by the Ministry of Finance.

e-Certificate of Attendance will only be released to registered participants (must login before 10.00am), full attendance with full payment and after completion of the webinar.