

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

## e-CTIM CPD 36/2019

3 September 2019

## **TO ALL MEMBERS**

# Learn to develop, build upon and/or appreciate the importance of the Capital Statement in tax audits

Date	:	8 October 2019
Venue	:	Sheraton Imperial Kuala Lumpur Hotel
Time	:	9.00 am – 5.00 pm
Speaker	:	Ms Karen Koh Sai Tian

#### **Course Objective:**

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

#### **Course Outline:**

- 7 main components of a capital statement
- Basic principles: Income = Expenditure + Saving
- Enforcement tool
- Capital statement template
- Other indirect methods of proof
- Legal implications

#### For full brochure and registration form click HERE

#### Contact CPD Secretariat for more info:

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# 8 CPD Points

[for the purpose of Section 153, Income Tax Act 1967] HRDF Claimable

[based on the merit of each applicant]

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