

## **e-CIRCULAR TO MEMBERS**

**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.12/2011**

**29 March 2011**

**TO ALL MEMBERS**

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### **TECHNICAL**

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#### **1. Income Tax (Exemption) (No.11) (Amendment) Order 2011 [P.U.(A) No.76/2011]**

The Income Tax (Exemption)(No. 11) Order 2009 which provides for tax exemption of 10 years to companies that undertake a qualifying forest plantation project has been amended by the Income Tax (Exemption) (No.11) (Amendment) Order 2011 which provides that the application for the project must be made to the Minister charged with the responsibility for that project on or after 21 May 2003 but not later than 31 December 2005 (previously not later than 31 December 2011).

#### **2. Issuance of individual and partnership income tax return forms for the year of assessment 2010**

The Inland Revenue Board (IRB) has informed that the income tax return forms have been issued in batches since January 2011 to individuals and partnerships who have not done e-filing before. Partnerships and individuals who do not receive these return forms by 31 March 2011 can obtain a copy of the forms from the relevant Assessment Branch. Members may view the IRB's letter dated 17 March 2011 on the Institute's website at <http://www.ctim.org.my/cms/news.asp?menuid=14>.

#### **3. Stamp Duty (Exemption) (No.2) Order 2011 [P.U.(A) No.80/2011]**

All instruments executed between a customer and a financier for the purpose of renewing any Islamic revolving financing facility in accordance with the principles of Syariah as approved by the Shariah Advisory Council on Islamic Finance are exempted from stamp duty, provided that the instrument for the existing Islamic revolving financing facility had been duly stamped.

The Stamp Duty (Exemption) (No. 40) Order 2002 [P.U. (A) 432/2002] is revoked.

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**e-CTIM No.12/2011**

**29 March 2011**

**CONTINUING PROFESSIONAL DEVELOPMENT**



Proudly brings you



# **NATIONAL TAX CONFERENCE 2011**

**Date: 19 & 20 July 2011 (Tuesday & Wednesday)**

**Venue: Kuala Lumpur Convention Centre**

The pre-eminent tax conference in Malaysia. The conference provides excellent opportunities for participants to network with LHDNM officials, tax professionals and business leaders.

**Who Should Attend**

CEOs/CFOs

Tax Directors/Professional/Consultants/  
Managers/Agents

Financial Controllers/Finance

Directors/Finance Managers

Academics

Business Leaders



**CALL CTIM FOR MORE INFORMATION**

**TEL : 03-2162 8989 ext 106, 108, 113, 119, 121 EMAIL: [ntc@ctim.org.my](mailto:ntc@ctim.org.my)**

## **e-CIRCULAR TO MEMBERS**



**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.12/2011**

**29 March 2011**

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### **MEMBERSHIP SERVICES**

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#### **KIND REMINDER FOR OUTSTANDING MEMBERSHIP SUBSCRIPTION**

We regret to note from our record that the subscription for some members are still outstanding. We urge you to settle your dues as soon as possible to enjoy uninterrupted membership services. If your payment is on the way, we thank you for your support and would appreciate if you could kindly inform the Secretariat duly.

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#### **CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER**

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The Chartered Tax Institute of Malaysia is inviting suitably qualified candidates to apply for the position in the premier body for tax professionals.

Interested applicants, please click on [http://www.ctim.org.my/ectim/Advert\\_techmgr\\_Jul10.pdf](http://www.ctim.org.my/ectim/Advert_techmgr_Jul10.pdf)

*For queries or feedback on the CTIM e-circular, please email [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my).*

#### **Disclaimer**

Although the Chartered Tax Institute of Malaysia has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.

## **e-CIRCULAR TO MEMBERS**

**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.13/2011**

**1 April 2011**

**TO ALL MEMBERS**

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### **PRELIMINARY NOTICE OF 19<sup>TH</sup> CTIM ANNUAL GENERAL MEETING**

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Members are informed that the 19th Annual General Meeting of the Chartered Tax Institute of Malaysia (CTIM) will be held on **Saturday, 11 June 2011 at 9.30a.m.** at the Sheraton Imperial Hotel Kuala Lumpur, Jalan Sultan Ismail, 50250 Kuala Lumpur.

Notice of the Annual General Meeting and the Annual Report will be circulated to members 21 days before the Annual General Meeting.

Members who wish to stand for election during this Annual General Meeting are to take note of the following conditions:

1. A member, other than a retiring elected member of the CTIM Council or one recommended by the CTIM Council for election, shall give notice in writing on the prescribed Nomination Form to the CTIM on or before **5.00pm, Friday, 29 April 2011**. The Nomination Form will be posted to your correspondence address by mail.
2. The said Nomination Form must be signed by two members qualified to vote indicating their desire to propose and second such person for election.
3. The person proposed for election must also sign the said Nomination Form confirming his willingness to be elected to the CTIM Council.

Pursuant to Article 40 of the Institute's Articles of Association, any member entitled to be present and vote at a meeting may submit any motion to the Annual General Meeting, provided that in the case of an ordinary resolution, he shall serve upon the CTIM a notice in writing containing the proposed resolution at least ten (10) clear days before the day appointed for the meeting.

By Order of the Council

**CHARTERED TAX INSTITUTE OF MALAYSIA**

Mr Khoo Chin Guan

President

## **e-CIRCULAR TO MEMBERS**



**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.13/2011**

**1 April 2011**

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### **TECHNICAL**

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#### **New Public Rulings issued on 10 March 2011**

**Public Ruling 03/2011 --- Investment Holding Company**

**Public Ruling 04/2011 --- Income from Letting of Real Property**

The Inland Revenue Board (IRB) has issued the above Public Rulings on 10 March 2011. Public Ruling 03/2011 is effective from the year of assessment 2006 whilst Public Ruling 04/2011 is effective from the year of assessment 2011. Members are encouraged to review the Public Rulings and forward comments, if any, to the Institute as soon as possible for submission to the IRB. Members may view the Public Rulings at the Institute's website at: <http://www.ctim.org.my/cms/news.asp?menuid=14>.

**CONTINUING PROFESSIONAL DEVELOPMENT**



**WE ARE BACK!!!**

 **LHDN**  
MALAYSIA

Proudly brings you

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CHARTERED TAX INSTITUTE OF MALAYSIA

# **NATIONAL TAX CONFERENCE**

## **2011**

**Date: 19 & 20 July 2011 (Tuesday & Wednesday)**

**Venue: Kuala Lumpur Convention Centre**

The pre-eminent tax conference in Malaysia. The conference provides excellent opportunities for participants to network with LHDNM officials, tax professionals and business leaders.

**Who Should Attend**

CEOs/CFOs  
Tax Directors/Professional/Consultants/  
Managers/Agents  
Financial Controllers/Finance  
Directors/Finance Managers  
Academicians  
Business Leaders

**25**  
CPD

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e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.13/2011

1 April 2011

**1. Seminar: Interest Restriction, Deductibility of Financing Costs & Withholding Tax**

Date : 20 April 2011  
Time : 9.00 a.m – 5.00 p.m  
Venue : Hotel Istana, Kuala Lumpur

**Morning Session**

Chairman : Mr. Lim Kah Fan  
Council Member, CTIM  
Topic : **Interest: The Issues of Deductibility and Section 33(2) Restriction**  
Speaker : Ms. Renuka Bhupalan  
Executive Director, TAXAND Malaysia Sdn Bhd  
Topic : **Deductibility of Financing Costs**  
Speaker : Mr. Surin Segar  
Head Group Tax Malayan Banking Berhad

**Afternoon Session**

Chairman : Mr. Poon Yew Hoe  
Council Member, CTIM  
Topic : **Minimising Withholding Tax**  
- What is withholding tax.  
- Types of income subject to withholding tax  
- Compliance issues and penalties  
Speaker : Ms. Pauline Lum  
Director, BDO  
Topic : **Withholding Tax on Section 4(f) Income**  
- Scope of Section 4(f) income with practical examples  
- Derivation, withholding tax rate and compliance  
- Practical issues and pitfalls for Malaysian payers  
- Issues relating to Malaysian branch of a non-resident company receiving Section 4 (f) Income  
Speaker : Mr. Yee Wing Peng  
Executive Director, Deloitte KassimChan Tax Services Sdn Bhd

**8 CPD Points**

**e-CIRCULAR TO MEMBERS**



**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.13/2011**

**1 April 2011**

**2. Workshop: Tax Planning On Individual's Income From Employment And Investments -Outstation**

<u>Date</u>	<u>Venue</u>
5 April 2011	Four Points Sheraton, Kuching
6 April 2011	Hyatt Regency, Kota Kinabalu

Time : 9.00 a.m - 5.00 p.m  
Speaker : Mr.Sivaram Nagappan

**Course Contents**

- o Derivation and taxability of employment income
- o Use of double tax agreements to minimize tax exposure
- o Investment income from real properties, unit or property trusts, quoted or unquoted shares, securities, deposits, etc.
- o Available tax relief, rebates, deductions and exemptions under Income Tax Act 1967 and Real Property Gains Tax 1976

**8 CPD Points**

**3. Workshop: New Public Rulings in 2010 & 2011 - Outstation**

<u>Date</u>	<u>Venue</u>
6 April 2011	Mutiara Hotel, Johor Bahru
13 April 2011	Renaissance Hotel, Malacca
13 May 2011	Traders Hotel, Penang

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Chow Chee Yen

**Course Contents**

- o Public Ruling 2/2011: Interest Expenses and Interest Restriction
- o Public Ruling 1/2011: Taxation of Malaysian Employees Seconded Overseas
- o Public Ruling 2/2010: Allowable Pre-operational & Pre-commencement of Business Expenses for Companies
- o Public Ruling 1/2010: Withholding Tax on Income Under Paragraph 4(f)

**8 CPD Points**

**4. Workshop: Transfer Pricing and International Tax Planning**

<u>Date</u>	<u>Venue</u>
12 April 2011	Hotel Istana, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Harvinder Singh



## e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.13/2011

1 April 2011

### Course Contents

- Functional analysis – how the differences in functions carried out / risks assumed / assets employed can have an impact on the pricing strategies / margins of the parties being compared when carrying out a Transfer Pricing study
- A common perception of the IRB for related party transactions
- Documentation requirements under the Income Tax Act, 1967 and the IRB's Transfer Pricing Guidelines
- Latest updates on Transfer Pricing

**8 CPD Points**

### **5. Workshop: Recent Tax Cases 2010/2011- Outstation**

<u>Date</u>	<u>Venue</u>
7 April 2011	Traders Hotel, Penang
18 April 2011	Hyatt Regency Hotel, Kota Kinabalu
20 April 2011	Four Points Sheraton Hotel, Kuching
25 April 2011	Impiana Casuarina, Ipoh
29 April 2011	Renaissance Hotel, Malacca
16 May 2011	Mutiara Hotel, Johor Bahru

Time : 9.00 a.m – 5 p.m

Speaker : Mr. Saravana Kumar & Ms. Siti Fatimah Mohd Shahrom

### Course Content

- KPHDN v The Pataling Rubber Estates Limited (2010)  
Whether there was a disposal of real estate for the purposes of Real Property Gains Tax 1976
- AlamMaritim (M) Sdn Bhd v LHDN (2010)  
Whether the payment made to a non-resident ship operator is subject to withholding tax under Section 4A(iii) of the Income Tax Act?
- Oren-Puba Sdn Bhd v KPHDN (2010)  
Whether the diesel purchased by the taxpayer is a deductible expenditure or be disallowed on the ground that the transaction is suspicious?
- KPHDN v Labuan Ferry Corporation Sdn Bhd (2010)  
Whether the taxpayer is entitled to claim for tax exemption under Section 54A (1) of the Income Tax Act 1967?
- More cases will be discussed

**8 CPD Points**

Please visit our website [www.ctim.org.my](http://www.ctim.org.my) for the latest updates on our events or contact the CPD Secretariat, Ms Fadeah/Ms Yus/Mr Ridzuan at 03-2162 8989 ext 108/119/121/106 for further information. Alternatively, you can email your enquiries to [cpd@ctim.org.my](mailto:cpd@ctim.org.my)



## **e-CIRCULAR TO MEMBERS**

**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.13/2011**

**1 April 2011**

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**e-CTIM No.14/2011**

**8 April 2011**

**TO ALL MEMBERS**

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### **CTIM 20<sup>th</sup> ANNIVERSARY DINNER**

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Dear Members

We are pleased to inform that CTIM will be organising its 20<sup>th</sup> Anniversary Dinner on Friday, 10 June 2011 at the Nusantara Ballroom, Sheraton Imperial Kuala Lumpur Hotel, Jalan Sultan Ismail, 50250 Kuala Lumpur at 7.00 pm.

This Anniversary Dinner is a very special occasion for the Institute as the Dinner is specially organised to mark CTIM's 20<sup>th</sup> year of existence. The Council takes great pleasure in inviting all members to support this very special event. An interesting entertainment programme has been put together for members and guests to enjoy throughout the Dinner.

The programme for the Anniversary Dinner is attached for your information. The Form for purchasing of Dinner tickets will be posted to you in due course.

The President and Council look forward to your strong support and to meeting all of you at the Dinner.

Thank you.

Yours sincerely  
Ann Vong  
Executive Director

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## **e-CIRCULAR TO MEMBERS**

**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

**e-CTIM No.15/2011**

**18 April 2011**

**TO ALL MEMBERS**

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### **TECHNICAL**

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#### **FORMs B or BE for year 2010**

Individuals who have not received their Income Tax Return Forms B or BE for the year 2010 by 15 March 2011 should contact the nearest LHDNM Branch Office for issuance of e-filing PIN for e-filing of these returns. They may also contact the Customer Service Centre of LHDNM at 1-300-88-3010 for assistance.

New taxpayers who are taxable but have not yet registered a tax file may register their tax files online at <http://ekl.hasil.gov.my/> or visit the nearest LHDNM Branch Office. A new e-Filing PIN will be issued upon successful registration of the tax file.

Applications for e-filing PIN may be made by email to [pin@hasil.gov.my](mailto:pin@hasil.gov.my) indicating the NRIC number, latest address, telephone number and attach a photocopy of MyKad (front and back).

The last day for application of PIN for Forms BE (applicable to individuals without a business source of income) via email is **20 April 2011**. Applications for PIN using a third party's e-mail address will not be entertained.

Members may view the announcements on the LHDNM's website at <https://spsd.hasil.gov.my/Pki/>

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## CONTINUING PROFESSIONAL DEVELOPMENT

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**1. Seminar: Interest Restriction, Deductibility of Financing Costs & Withholding Tax**

Date : 20 April 2011  
Time : 9.00 a.m – 5.00 p.m  
Venue : Hotel Istana, Kuala Lumpur

**Morning Sessions**

Chairman: Mr. Lim Kah Fan  
Council Member, CTIM

***Interest: The Issues of Deductibility and Section 33(2) Restriction***

Speaker: Ms. Renuka Bhupalan  
Executive Director, TAXAND Malaysia Sdn Bhd

***Deductibility of Financing Costs***

Speaker: Mr. Surin Segar  
Head Group Tax, Malayan Banking Berhad

**Afternoon Sessions**

Chairman: Mr. Poon Yew Hoe  
Council Member, CTIM

**Minimising Withholding Tax**

- *What is withholding tax.*
- *Types of income subject to withholding tax*
- *Compliance issues and penalties*

Speaker: Ms. Pauline Lum  
Director, BDO

***Withholding Tax on Section 4(f) Income***

- *Scope of Section 4(f) income with practical examples*
- *Derivation, withholding tax rate and compliance*
- *Practical issues and pitfalls for Malaysian payers*
- *Issues relating to Malaysian branch of a non-resident company receiving Section 4 (f) Income*

Speaker: Mr. Yee Wing Peng  
Executive Director, Deloitte KassimChan Tax Services Sdn Bhd

**8 CPD Points**

**2. Workshop: New Public Rulings in 2010 & 2011 - Outstation**

<u>Date</u>	<u>Venue</u>
13 May 2011	Traders Hotel, Penang

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Chow Chee Yen

**Course Contents**

- o Public Ruling 2/2011: Interest Expenses and Interest Restriction
- o Public Ruling 1/2011: Taxation of Malaysian Employees Seconded Overseas
- o Public Ruling 2/2010: Allowable Pre-operational & Pre-commencement of Business Expenses for Companies
- o Public Ruling 1/2010: Withholding Tax on Income Under Paragraph 4(f)

**8 CPD Points**

**3. Workshop: Recent Tax Cases 2010/2011 – Kuala Lumpur**

<u>Date</u>	<u>Venue</u>
20 May 2011	Seri Pacific Hotel, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Saravana Kumar & Ms. Siti Fatimah Mohd Shahrom

Course Content

- KPHDN v The Pataling Rubber Estates Limited (2010)  
Whether there was a disposal of real estate for the purposes of Real Property Gains Tax 1976
- AlamMaritim (M) Sdn Bhd v LHDN (2010)  
Whether the payment made to a non-resident ship operator is subject to withholding tax under Section 4A(iii) of the Income Tax Act?
- Oren-Puba Sdn Bhd v KPHDN (2010)  
Whether the diesel purchased by the taxpayer is a deductible expenditure or be disallowed on the ground that the transaction is suspicious?
- KPHDN v Labuan Ferry Corporation Sdn Bhd (2010)  
Whether the taxpayer is entitled to claim for tax exemption under Section 54A (1) of the Income Tax Act 1967?
- More cases will be discussed

**8 CPD Points**

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<u>Date</u>	<u>Venue</u>
20 April 2011	Four Points Sheraton Hotel, Kuching
25 April 2011	Impiana Casuarina, Ipoh
29 April 2011	Renaissance Hotel, Malacca
16 May 2011	Mutiara Hotel, Johor Bahru

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Saravana Kumar & Ms. Siti Fatimah Mohd Shahrom

Course Content

- KPHDN v The Pataling Rubber Estates Limited (2010)  
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- More cases will be discussed

**8 CPD Points**

**5. Workshop: Entertainment & Promotional Activities, Deductibility of Bad Debts – Kuala Lumpur**

<u>Date</u>	<u>Venue</u>
18 May 2011	Equatorial Hotel, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Chris Low

### Course Content

- Public Ruling 3/2008 : Entertainment Expenses
  - General provision for deduction
  - Principles in determining the deduction of entertainment Section 39(1)(l)
  - Entertainment matrix
- Public Ruling 1/2002 : Deduction for bad and doubtful debts and treatment of recoveries
  - General provision for deduction
  - Circumstances when a debt is considered bad
  - Provision for doubtful debts
  - Circumstances where write off or provision not allowed as deduction
- Tax Case laws
- Case studies

**8 CPD Points**

### **6. Workshop – How to Prevent Taxes From Eating Into your Investments – Kuala Lumpur**

<u>Date</u>	<u>Venue</u>
26 May 2011	Hotel Istana, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr Harvindar Singh

### Course Content

- Scope of Malaysian taxation affecting investment income and the various classes of income
- Taxability issues of investment income arising from the following ;
  - Equity investments
  - Investments in bonds
  - Unit trusts
  - Properties
  - Real Estate Investment Trusts
  - Others
- Deductibility of related expenses
- Exemption orders pertaining to exemption of investment income
- Tax planning ideas pertaining to investment income

**8 CPD Points**

### **7. Workshop: Implementation of Single Tier Tax System - Outstation**

<u>Date</u>	<u>Venue</u>
19 May 2011	Renaissance Hotel, Malacca
24 May 2011	Impiana Casuarina, Ipoh
9 June 2011	Mutiara Hotel, Johor Bahru
15 June 2011	Hyatt Regency, Kota Kinabalu
16 June 2011	Four Points Sheraton, Kuching

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Vincent Josef

### Course Content



- The procedures and responsibilities necessary during the Transitional Period in respect of dividends declared and the Section 108 Account. How is the Section 108 Balance determined?
- The requirements on companies and dividend recipients after 31 December 2013. What happens to the Section 108 Balance on 1 January 2014?
- The optimum usage of the available Section 108 balance during the transitional period and the limitations that have been introduced. What are the kinds of Dividends possible?
- The implications of the new system and whether the dividend-paying company and the dividend recipients stand to benefit. What are the benefits of the new system?

**8 CPD Points**

**8. Workshop: Implementation of Single Tier Tax System – Kuala Lumpur**

<u>Date</u>	<u>Venue</u>
1 June 2011	Hotel Istana, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
 Speaker : Mr. Vincent Josef

Course Content

- The procedures and responsibilities necessary during the Transitional Period in respect of dividends declared and the Section 108 Account. How is the Section 108 Balance determined?
- The requirements on companies and dividend recipients after 31 December 2013. What happens to the Section 108 Balance on 1 January 2014?
- The optimum usage of the available Section 108 balance during the transitional period and the limitations that have been introduced. What are the kinds of Dividends possible?
- The implications of the new system and whether the dividend-paying company and the dividend recipients stand to benefit. What are the benefits of the new system?

**8 CPD Points**

**9. Workshop: New Public Rulings 2010/2011 – Kuala Lumpur (Re-run)**

<u>Date</u>	<u>Venue</u>
8 June 2011	Hotel Istana, Kuala Lumpur

Time : 9.00 a.m – 5.00 p.m  
 Speaker : Mr. Chow Chee Yen

Course Content

- Public Ruling 1/2011: Taxation of Malaysian Employees Seconded Overseas
- Public Ruling 2/2011: Interest expenses and interest restriction
- Public Ruling 3/2011: Investment Holding Company
- Public Ruling 4/2011: Income from Letting of Real Property

**8 CPD Points**

**10. Workshop: New Public Rulings 2010/2011 – Ipoh (Re-run)**

<u>Date</u>	<u>Venue</u>
20 June 2011	Impiana Casuarina, Ipoh

Time : 9.00 a.m – 5.00 p.m  
Speaker : Mr. Chow Chee Yen

**Course Content**

- Public Ruling 1/2011: Taxation of Malaysian Employees Seconded Overseas
- Public Ruling 2/2011: Interest expenses and interest restriction
- Public Ruling 3/2011: Investment Holding Company
- Public Ruling 4/2011: Income from Letting of Real Property

**8 CPD Points**

Please visit our website [www.ctim.org.my](http://www.ctim.org.my) for the latest updates on our events or contact the CPD Secretariat, Ms Fadeah/Ms Yus/Mr Ridzuan at 03-2162 8989 ext 108/119/121/106 for further information. Alternatively, you can email your enquiries to [cpd@ctim.org.my](mailto:cpd@ctim.org.my)

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## **NEW ADDITIONS IN THE CTIM RESOURCE CENTRE**

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Please be informed that for the month of March / April 2011 the new additions in the Resource Centre are as follows:

- The Malaysian Accountant – Jan-Feb 2011 ( KDNPP 3809/03/2011)
- Taxation in Australia – Volume 45 (8) March 2011
- 4Ejournal – 05/2011, Vol 11, No. 1, 1Q 2011
- The Adviser – March 2011

Please feel free to visit our Resource Centre which will be open from **Monday to Friday** between **9.00 am to 5.30 pm**.

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## **CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER**

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