

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.51/2010

10 November 2010

TO ALL MEMBERS

PRACTICE UPDATES

1. Introduction of e-Ledger

The Inland Revenue Board (IRB) has introduced the e-Ledger facilities to enable taxpayers to check on the correctness of their personal particulars such as address and bank account number and whether their records of tax transactions with the IRB, namely, assessments, payments and repayments, have been updated. Members may click [here](#) to see the main page and the accounting presentation. You may also view the *Frequently Asked Questions on e-Ledger* at the website of the Institute at http://www.ctim.org.my/technical_techdev_direct.asp or at the website of the IRB at https://elejar.hasil.gov.my/index.php?option=com_content&task=view&id=20&Itemid=72.

CONTINUING PROFESSIONAL DEVELOPMENT

1. Seminar: Islamic Finance: Tax & Business Issues

8 CPD Points

Date : 30 November 2010
Time : 9.00 am – 5.00 pm
Venue : Hotel Istana, Kuala Lumpur

Topic & Speaker:

Overview of Islamic Financing Market & Islamic Finance Products

By Mr Annis bin Sheikh Mohamed

Chief Officer, Head of Corporate & Investment Banking, Kuwait Finance House (Malaysia) Berhad

Overview of the Accounting Issues

By Mr Ahmad Nasri

Partner, KPMG Tax Services Sdn Bhd

General Overview of Tax Issues Surrounding Islamic Finance

By Ms Renuka Bhupalan

Executive Director, TAXAND Malaysia Sdn Bhd

Issues to be Aware of When Structuring Islamic Finance Products Through Case Studies

By Ms Lim Phaik Hoon

Senior Executive Director, PricewaterhouseCoopers Taxation Services Sdn Bhd

#Register NOW to enjoy the EARLY BIRD RATE!!

2. Workshop: Analysis of Recent Tax Cases 2010 at Ipoh (Re-scheduled)

Please note that the above workshop is re-scheduled to 29 November 2010. The venue and speaker will remain the same.

3. Evening Talk: Deductibility of Miscellaneous Borrowing Costs and related issues.

- Perennial issues
- Refinancing & restructuring of loans
- Can borrowing costs be voluntary or involuntary?
- Recent Cases and Developments

2 CPD Points

Date : 29 November 2010

Time : 5.00pm - 7.00pm

Venue : Auditorium, UNIRAZAK, Razak Campus, Jalan Munshi Abdullah, Kuala Lumpur

Speaker: Mr Anand Raj

4. Workshop: Introduction to Malaysian Principles and Tax Procedure

8 CPD Points

Date : 3 Nov, 11 Nov, 23 Nov, 3 Dec, 14 Dec & 17 Dec 2010

Time : 9.00am – 5.00pm

Venue : MAICSA Auditorium, Bangunan MAICSA, Mid Valley City, Kuala Lumpur

Speaker: Mr Vincent Josef

5. Workshop: Analysis of Recent Tax Cases of 2010

8 CPD Points

Date

29 November 2010

23 November 2010

25 November 2010

1 December 2010

Venue

Impiana Casuarina Hotel, Ipoh

Hyatt Regency, Kota Kinabalu

Four Points Sheraton, Kuching

Equatorial Hotel, Malacca



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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.51/2010

10 November 2010

Time : 9.00am – 5.00pm
Speaker : Mr Saravana Kumar

Please visit our website www.ctim.org.my for the latest updates on our events or contact the CPD Secretariat, Ms Ally/Ms Fadeah/Ms Nur at 03-2162 8989 ext 108/119/106 for further information. Alternatively, you can email your enquiries to cpd@ctim.org.my.

MEMBERSHIP SERVICES

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We are pleased to inform you that Hong Leong Bank Berhad is offering special FD rate of 3.2%p.a to CTIM members for tenure of 1-3 months. The minimum amount to be placed is RM5,000.00 and the maximum amount is RM100,000.00.

For further information, please click on to <http://ctim.org.my/eCTIM/Special%20FD3.2.docx>. Kindly take note that the promotion ends on 31 January 2011.

Act now and reap the benefits!

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e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.52/2010

9 December 2010

TO ALL MEMBERS

PRACTICE UPDATES

1. Procedure On Submission Of Amended Return Form (GPHDN 01/2010)

The Inland Revenue Board (IRB) has issued the Operational Guidelines on 30 November 2010 with respect to the Procedure on Submission of Amended Return Form (GPHDN 01/2010). Some of the salient points clarified are as follows:

- i) Where the Amended Return Form or Borang Nyata Terpinda (BNT) is submitted on or before the filing due date of the original Income Tax Return Form or Borang Nyata Cukai Pendapatan (BNCP), it will be treated as normal appeal (Paragraph 3.1).
- ii) Self-amendment is only allowed once for a taxpayer who has filed the BNCP on or before the filing due date (Paragraph 3.2).
- iii) Self-amendment is only available to understatement or underdeclaration of income, expenses/claims overstated and capital allowances/incentives/reliefs overclaimed (Paragraph 3.3).
- iv) Submission of BNT will be regarded as voluntary disclosure for understatement of income and penalty will be imposed in accordance with the rates as stated in the Tax Audit Framework.
- v) Any tax payable, including penalties, must be settled on the date the BNT is submitted, failing which penalties will be imposed.

Members may view the Operational Guidelines at the website of the Institute at http://www.ctim.org.my/technical_techdev_direct.asp or at the website of the IRB at http://www.hasil.gov.my/pdf/pdfam/GPHDN1_2010.pdf.

2. Double Taxation Relief (The Government of the Lao People's Democratic Republic) Order 2010 [P.U.(A) 379/2010]

The double taxation agreement between the Malaysian Government and the Government of the Lao People's Democratic Republic has been gazetted. Each of the Contract States shall notify to the other through diplomatic channels the completion of the procedures required by its law for the bringing into force of this agreement. This Agreement shall enter into force on the date of the later of this notification and shall thereupon have effect:

(a) in Laos:

- (i) in respect of taxes withheld at source, to income arising on or after the first day of January of the calendar year next following the year in which this agreement enters into force;
- (ii) in respect of other taxes, to income for taxable periods beginning on or after the first day of January of the calendar year next following the year in which this agreement enters into force;

(b) in Malaysia:

in respect of Malaysian tax, to tax chargeable for any year of assessment beginning on or after the first day of January in the calendar year following the year in which this agreement enters into force;

3. Stamp Duty (Remission) Order 2010

The duty on any instrument executed between a customer and a financier pursuant to the change of scheme for financing an existing loan from conventional to Shariah is remitted to the extent of the duty that would be payable on the balance of the principal amount of the existing loan.

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.52/2010

9 December 2010

OTHER EVENT

Transfer Pricing Programme organised by the Tax Academy of Singapore together with the Australian School of Taxation (Atax) of the University of New South Wales

Date : 7 - 11 March 2011

Venue : The Tax Academy of Singapore

55 Newton Road

B1-01 Revenue House , Singapore

Fee : SGD3,500.00

Members who are interested to participate in the programme, please fill up the registration form attached and fax to (65) 62531214 or email to Ms Toh Sher Lin at tohsherlin@taxacademy.sg latest by 14 January 2011.

For more information please click on

[http://ctim.org.my/ectim/TP%20Flyer%20-%20Final%20%20\(4%20Nov%202010\).pdf](http://ctim.org.my/ectim/TP%20Flyer%20-%20Final%20%20(4%20Nov%202010).pdf)

<http://ctim.org.my/ectim/ITP%20Flyer%20-%203%20November%202010.pdf>

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e-CTIM No.53/2010

20 December 2010

TO ALL MEMBERS

December 2010

IBFD International Tax Academy 20% discount for CTIM members

IBFD, Your Portal to
Cross-Border Tax Expertise

Develop your tax career in Asia-Pacific

Dear colleague,

IBFD's International Tax Academy (ITA) has a proud tradition of training current and future tax professionals since 1989. ITA offers training in international taxation at an introductory, intermediate, or advanced level.

Experience the benefits for yourself at 20% discount!

When registering for the course(s) of your choice, simply enter the promotional code **CTIM11** together with your CTIM membership details on the order form, and you will receive a **20% discount***.

Register to Indian Corporate Taxation

Register to Permanent Establishment Workshop

We look forward to welcoming you to Singapore.

Kind regards,

Aurobindo Ponniah
Head Asia-Pacific
IBFD

*Not valid in conjunction with other discounts.

Courses in the spotlight

Indian Corporate Taxation

Location: Singapore
Level: Introductory
Date: 21 - 22 March 2011
Price: Discounted from \$ 950 to \$ 760
Promotional code: **CTIM11**

Topics covered

- Introduction to Indian Tax System
- Indian Corporate Tax
- Tax Treaties and Double Taxation Relief
- General Anti-Avoidance and Controlled Foreign Company Regulations
- Forms of Doing Business in India
- Structuring Investments into India
- Managing an Existing Presence in India

[Full programme](#) | [Read more](#) | [Register](#)

Permanent Establishment Workshop

Location: Singapore
Level: Advanced
Date: 24 - 25 March 2011
Price: Discounted from \$ 950 to \$ 760
Promotional code: **CTIM11**

Topics covered

- Case Study - Integrated Parent/Subsidiary Business

Your Instructors

Hemal
Zobalia



Gagan Malik



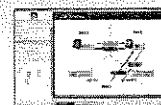
Bart Kusters



ITA Online

Latest course added:

Employment and Related Income



Contact IBFD

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- Case Study - Supply Chain Restructuring
- Case Study - Profit Allocation
- Case Study - Leasing, Installation of Equipment and Related Services
- Recent Developments and Cases in Asia

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e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.54/2010

20 December 2010

TO ALL MEMBERS

TECHNICAL

Income tax

Monthly Tax Deduction (MTD) online payment

The Inland Revenue Board has launched the e-PCB and e-Data PCB systems for use by employers. Employers may check the format and upload the CP 39 text file online, and make PCB payments online, using Financial Process Exchange (FPX)

Members may view the details at <http://www.hasil.gov.my/index.php?lgv=2&chg=1>

CONTINUING PROFESSIONAL DEVELOPMENT

Calendar of Events: 1st Quarter 2011

The calendar of events for January to March 2011 is available at CTIM's website or click at the title above for more details.

Note: The Institute reserves the right to cancel, make any amendments and/or changes to the programme if warranted by circumstances beyond the control of the Institute. The Institute also reserves the right to make alternative arrangements without prior notice should it be necessary to do so.

Upcoming events:

1. Seminar: Early Planning for the Year

Date : 18 January 2011

Time : 9.00am – 5.00pm

Venue : Berjaya Times Square Hotel, Kuala Lumpur

Topic/Speaker:

- i) Corporate and Operational Structures for Tax Efficient Market Penetration in 2011
Speaker: Mr K.Sandra Segaran, Deloitte KassimChan Tax Services Sdn Bhd
- ii) Tax Opportunities Arising from the Recent Economic Transformation Programme (ETP)

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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20 December 2010

Speaker: Mr Steve Chia, PricewaterhouseCoopers

- iii) Transfer Pricing Planning to Minimise Tax Risks
Speaker: Mr Bob Kee, KPMG Tax Services Sdn Bhd

- iv) Indirect Tax – Sales Tax & Service Tax
Speaker: Mr Koh Siok Kiat, Ernst & Young Tax Consultants Sdn Bhd
8 CPD Points

2. Seminar: Maximising Tax Incentives - A Practical Perspective

Date : 25 January 2011
Time : 9.00am – 5.00pm
Venue : Seri Pacific Hotel, Kuala Lumpur

Topic/Speaker:

- i) Latest Incentives in Malaysia
Speaker: Representative from Malaysian Industrial Development Authority (invited)
- ii) Malaysia Investment Incentives (Pioneer Status, Investment Tax Allowance)
Speaker: Dr. Nakha Ratnam Somasundaram, Multimedia University
- iii) Malaysia – Land of Incentives (Reinvestment Allowance, Special Building Allowance, Other Incentives)
Speaker: Mr Sivaram Nagappan, Malaysia Airlines
- iv) Double Deductions & Special Deductions
Speaker: Mr Chris Low, BDO

8 CPD Points

3. Workshop: Submission of Return Forms B or BE 2010 – Kuala Lumpur/Petaling Jaya

Date	Venue
4 January 2011	Seri Pacific Hotel, Kuala Lumpur
22 February 2011	Eastin Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm
Speaker : Mr. Vincent Josef

8 CPD Points

4. Workshop: Submission of Return Forms B or BE 2010 – Outstation

Date	Venue
11 January 2011	Impiana Casuarina Hotel, Ipoh
18 January 2011	Renaissance Hotel, Malacca
17 February 2011	Traders Hotel, Penang
2 March 2011	Mutiara Hotel, Johor Bahru
8 March 2011	Hyatt Regency Hotel, Kota Kinabalu
9 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm
Speaker : Mr. Vincent Josef

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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.54/2010

20 December 2010

8 CPD Points

5. Workshop: Corporate Tax Issues for YA 2011 – Kuala Lumpur

Date : 18 February 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Chow Chee Yen

8 CPD Points

6. Workshop: Corporate Tax Issues for YA 2011 – Outstation

<u>Date</u>	<u>Venue</u>
7 January 2011	Impiana Casuarina Hotel, Ipoh
14 January 2011	Hyatt Regency Hotel, Kota Kinabalu
27 January 2011	Mutiara Hotel, Johor Bahru
28 January 2011	Traders Hotel, Penang
16 February 2011	Renaissance Hotel, Malacca
4 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm

Speaker : Mr. Chow Chee Yen

8 CPD Points

7. Workshop: Tax Planning for Mergers & Acquisitions – Kuala Lumpur

Date : 12 January 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Tan Hooi Beng

8 CPD Points

8. Workshop: Tax Planning for Mergers & Acquisitions – Outstation

<u>Date</u>	<u>Venue</u>
17 January 2011	Traders Hotel, Penang
18 February 2011	Mutiara Hotel, Johor Bahru

Time : 9.00am – 5.00pm

Speaker : Mr. Tan Hooi Beng

8 CPD Points

9. Workshop: Tax Planning on Individual's Income from Employment and Investments – Kuala Lumpur

Date : 11 January 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Sivaram Nagappan

8 CPD Points

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.54/2010

20 December 2010

10. Workshop: Tax Planning on Individual's Income from Employment and Investments – Outstation

<u>Date</u>	<u>Venue</u>
11 January 2011	Impiana Casuarina Hotel, Ipoh
18 January 2011	Renaissance Hotel, Malacca
17 February 2011	Traders Hotel, Penang
2 March 2011	Mutiara Hotel, Johor Bahru
8 March 2011	Hyatt Regency Hotel, Kota Kinabalu
9 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm
Speaker : Mr. Sivaram Nagappan

8 CPD Points

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

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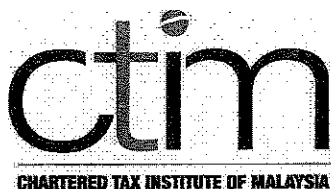
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e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.55/2010

22 December 2010

Dear Members



The President, Council and Secretariat take this opportunity to extend Season's Greetings and Best Wishes to all members for a Happy New Year.

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e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.56/2010

23 December 2010

TO ALL MEMBERS

TECHNICAL

Indirect Tax

1. Implementation Guidelines for Imposition of Increase in Service Tax Rate following the 2011 Budget announcement.

The Royal Malaysian Customs has issued guidelines for the implementation of the increase in the service tax from 5% to 6% with effect from 1 January 2011.

Members may view the details at

<http://www.customs.gov.my/documents/Bahagian%20CD/garispanduan%20mengenai%20pelaksanaan%20pengenaan%20CP%20Berdasarkan%20Bajet%202011.pdf>

2. Service Tax (Rate of Tax) (Amendment) Order 2010

In line with the 2011 Budget announcement to increase the service tax rate from 5% to 6% with effect from 1 January 2011, the above order under P.U (A) 411/2010 has been issued. Members may view the order at

[http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20\(A\)%20411%20-%20412.pdf](http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20(A)%20411%20-%20412.pdf)

3. Service Tax (Amendment) Regulations 2010

The above regulations under P.U. (A) 412/2010 have been issued to include "paid television broadcasting services" as a taxable service with effect from 1 January 2011, as proposed in the 2011 Budget

Members may view the regulation at

[http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20\(A\)%20411%20-%20412.pdf](http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20(A)%20411%20-%20412.pdf)

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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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30 December 2010

TO ALL MEMBERS

CTIM PRESIDENT'S NEW YEAR MESSAGE

Dear Members

On behalf of the Council, Management and Staff of CTIM, I would like to take this opportunity to extend my best wishes to you for 2011!

2010 has been a busy and productive year. Numerous dialogues were held with the tax authorities on various matters. The Institute had conducted various tax seminars, workshops and evening tea talks in 2010. A regional tax forum has also been organized for the benefit of members residing outside the Klang Valley. The National Tax Conference held on 6 and 7 July was a great success and had drawn a crowd of more than 1,800 participants. The Institute continues its collaboration with ACCA Malaysia in the conduct of budget seminars in smaller towns across the country for the benefit of members in those towns.

In 2011, we hope to increase our membership to include professionals who have an interest in the field of taxation but who are not yet members of the Institute. Over the past year, the Institute has strived to promote the tax profession and has been continuously contributing ideas to the relevant authorities towards improving and enhancing the Malaysian tax system. We are in the midst of working towards the issuance of Practising Certificates to members who are tax practitioners as well as granting suitably qualified and experienced members the right to use the description "Chartered Tax Practitioner".

CTIM continues to promote its professional examinations in line with its commitment towards developing competent tax practitioners. It has since reviewed and updated its examination syllabus.

On the educational front, CTIM had signed a Memorandum of Understanding (MoU) with CPA Australia for the delivery of a Malaysia tax segment as an elective paper for the CPA Programme. Both parties are working together to enable the Malaysia tax module to be developed to meet the requirements for Malaysian candidates undertaking the CPA Programme. MoUs were also signed between the Institute and Universiti Tun Abdul Razak, Universiti Teknologi MARA and Universiti Tunku Abdul Rahman respectively with the objective of working together in the area of tax education. We have been promoting the CTIM qualification at career talks at universities and colleges as well as to the professional firms.

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CTIM has started the process of setting up a Tax Research Foundation in Malaysia to encourage, promote and advance the field of taxation research in the country. In the interim, a Research Committee within CTIM has been set up to review proposals for tax research which are beneficial to the tax profession and the country and to recommend supplemental funding for tax research projects. CTIM has sponsored the prize for the best research paper in taxation for the Third Malaysian Outstanding Research Paper in Accounting Awards organized by the Malaysian Accountancy Research and Education Foundation.

I trust you will continue to provide your unwavering support to the Institute and give your constant feedback to the Institute.

I hope this New Year will provide you with many more opportunities. On this note, let me once again wish all of you a prosperous and successful 2011.

Khoo Chin Guan
PRESIDENT

TECHNICAL

Soft launch of the Malaysian Tax Web Portal on 3 January 2011

Please be informed that the launch of MLTIC Malaysian Tax Portal (The Tax Portal) will be on 3 January 2011. The Tax Portal, accessible at www.malaysiantax.com, provides free access to the latest Malaysian tax developments – news, legislation, judgments and rulings, regulatory guidelines and circulars, events, books and articles. More information on the Tax Portal is available at <http://malaysianlaw.my/tax/aboutus.aspx>. The Tax Portal is a micro-site of Malaysian Legal and Tax Information Centre (MLTIC), the main portal of which is accessible at www.malaysianlaw.my

For information on the MLTIC Tax Portal Press Release please click on:-

<http://ctim.org.my/ectim/MLTIC%20Tax%20Portal%20Press%20Release.pdf>

<http://ctim.org.my/ectim/MLTIC%20Tax%20Portal%20Press%20Release.doc>

CONTINUING PROFESSIONAL DEVELOPMENT

1. **Seminar: Early Planning for the Year**
Date : 18 January 2011

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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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30 December 2010

Time : 9.00am – 5.00pm
Venue : Berjaya Times Square Hotel, Kuala Lumpur

Topic/Speaker:

- i) Corporate and Operational Structures for Tax Efficient Market Penetration in 2011
Speaker: Mr K.Sandra Segaran, Deloitte KassimChan Tax Services Sdn Bhd
- ii) Tax Opportunities Arising from the Recent Economic Transformation Programme (ETP)
Speaker: Mr Steve Chia, PricewaterhouseCoopers
- iii) Transfer Pricing Planning to Minimise Tax Risks
Speaker: Mr Bob Kee, KPMG Tax Services Sdn Bhd
- iv) Indirect Tax – Sales Tax & Service Tax
Speaker: Mr Koh Siok Kiat, Ernst & Young Tax Consultants Sdn Bhd

8 CPD Points

2. Seminar: Maximising Tax Incentives - A Practical Perspective

Date : 25 January 2011
Time : 9.00am – 5.00pm
Venue : Seri Pacific Hotel, Kuala Lumpur

Topic/Speaker:

- i) Latest Incentives in Malaysia
Speaker: Representative from Malaysian Industrial Development Authority (invited)
- ii) Malaysia Investment Incentives (Pioneer Status, Investment Tax Allowance)
Speaker: Dr. Nakha Ratnam Somasundaram, Multimedia University
- iii) Malaysia – Land of Incentives (Reinvestment Allowance, Special Building Allowance, Other Incentives)
Speaker: Mr Sivaram Nagappan, Malaysia Airlines
- iv) Double Deductions & Special Deductions
Speaker: Mr Chris Low, BDO

8 CPD Points

3. Workshop: Submission of Return Forms B or BE 2010 – Kuala Lumpur/Petaling Jaya

<u>Date</u>	<u>Venue</u>
4 January 2011	Seri Pacific Hotel, Kuala Lumpur
22 February 2011	Eastin Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm
Speaker : Mr. Vincent Josef

8 CPD Points

4. Workshop: Submission of Return Forms B or BE 2010 – Outstation

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30 December 2010

<u>Date</u>	<u>Venue</u>
11 January 2011	Impiana Casuarina Hotel, Ipoh
18 January 2011	Renaissance Hotel, Malacca
17 February 2011	Traders Hotel, Penang
2 March 2011	Mutiara Hotel, Johor Bahru
8 March 2011	Hyatt Regency Hotel, Kota Kinabalu
9 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm

Speaker : Mr. Vincent Josef

8 CPD Points

5. Workshop: Corporate Tax Issues for YA 2011 – Kuala Lumpur

Date : 18 February 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Chow Chee Yen

8 CPD Points

6. Workshop: Corporate Tax Issues for YA 2011 – Outstation

<u>Date</u>	<u>Venue</u>
7 January 2011	Impiana Casuarina Hotel, Ipoh
14 January 2011	Hyatt Regency Hotel, Kota Kinabalu
27 January 2011	Mutiara Hotel, Johor Bahru
28 January 2011	Traders Hotel, Penang
16 February 2011	Renaissance Hotel, Malacca
4 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm

Speaker : Mr. Chow Chee Yen

8 CPD Points

7. Workshop: Tax Planning for Mergers & Acquisitions – Kuala Lumpur

Date : 12 January 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Tan Hooi Beng

8 CPD Points

8. Workshop: Tax Planning for Mergers & Acquisitions – Outstation

<u>Date</u>	<u>Venue</u>
17 January 2011	Traders Hotel, Penang
18 February 2011	Mutiara Hotel, Johor Bahru

Time : 9.00am – 5.00pm

Speaker : Mr. Tan Hooi Beng

8 CPD Points

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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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9. Workshop: Tax Planning on Individual's Income from Employment and Investments – Kuala Lumpur

Date : 11 January 2011

Venue : Seri Pacific Hotel, Kuala Lumpur

Time : 9.00am – 5.00pm

Speaker : Mr. Sivaram Nagappan

8 CPD Points

10. Workshop: Tax Planning on Individual's Income from Employment and Investments – Outstation

Date	Venue
11 January 2011	Impiana Casuarina Hotel, Ipoh
18 January 2011	Renaissance Hotel, Malacca
17 February 2011	Traders Hotel, Penang
2 March 2011	Mutiara Hotel, Johor Bahru
8 March 2011	Hyatt Regency Hotel, Kota Kinabalu
9 March 2011	Four Points Sheraton, Kuching

Time : 9.00am – 5.00pm

Speaker : Mr. Sivaram Nagappan

8 CPD Points

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

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