

Selected Public Rulings and Tax Guidelines

Date : 10 March 2022, Thursday
Time : 9.00 am – 5.00 pm
Event Code : 22WS/006

Registration Fees

CTIM/ACCA 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.

IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- Webinar Access Link – The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipt of full payment.
- Cancellation - The Institute must receive cancellations in writing 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the events.
- Recording - Video recording of the webinar organised by the Institute is not available for distribution.
- Disclaimer – The Organiser reserves the right to change the speaker, date or to cancel the event if the number of participants is less than 20. A minimum of 3 working days notice will be given.

Recent years have seen many amendments to Tax Laws and procedures, some of them of substantial impact. The Inland Revenue Board has issued relevant Public Rulings to explain the changes in law and the necessary compliance requirements.

To serve as additional guidance, this Webinar will examine some of the Public Rulings to offer further insights supported by explanations, examples, and computations. The Rulings selected are those that relate to issues that might pose difficulty in understanding or matters that are more commonly encountered within the responsibilities of tax consultants, professionals, and company officials.

In addition, certain important aspects of changes that were affected last year, as below, will be reviewed:

Finance Act 2021

- Liability of Foreign Source Income
- Deferment of the above Amendment
- Cukai Makmur
- Tax Deductions from Payments to Agents, Dealers, and Distributors. Off-Shore Income and Automatic Exchange of Information

The specific **Public Rulings** examined would include the following:

- Changes in Company/LLP Accounting Periods
- Determination and Taxation of Partnerships (Relates to 2 public rulings)
- Private Retirement Schemes
- Research & Development – Special Deductions
- Bilateral and Unilateral Tax Credit (Pre-Finance Act 2021)
- Treatment of Stock, Withdrawal of Stock (2 Public Rulings)
- Wholly or Partly Irrecoverable Debts
- Repairs and Renewals, Small Value Assets (2 Public Rulings)

Who Should Attend

- ▶ Those who have joined the Taxation Consultancy profession
- ▶ Senior 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 began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches. Prior to his retirement, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director-General. In addition, He has wide experience in lecturing at IRB events and Malaysian professional institutions including Chartered Tax Institute of Malaysia, Malaysian Institute of Accountants, CPA Australia, MAICSA, and Commerce Clearing House (CCH) Malaysia. With his 50 years of experience in the field of taxation, he also manages his practice providing tax consultancy services focusing on Tax Audits and Investigations. He has written a book "Tax Audit and Investigation Guide – Malaysia" published by CCH Malaysia and served as their Consultant Editor in respect of the Malaysian Master Tax Guide.

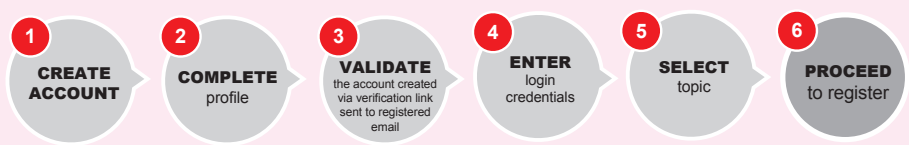
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Closing Date

2 days before the event date.

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

