

Date : 13 October 2022, Thursday
Time : 9:00AM – 5:00PM
Event Code: 22WS/022

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 receipts 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.

Public Rulings and Tax Guidelines are vibrant developments undertaken by the Inland Revenue Board to educate the public on amendments to Tax Laws and Procedure, especially those of substantial impact. In line with this objective, Revenue would occasionally also issue tax guidelines to assist the taxpayer in proper compliance.

The Rulings selected for this seminar are those that relate to current issues that might pose difficulty in understanding or matters that are more commonly encountered within the responsibilities of tax consultants, professionals, and company officials. To achieve this and to offer further insights into the respective topic, the Public Rulings will be supported by examples and computations.

Focus Area

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)
- 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)
- Time Limit for Claiming Adjusted Losses: Section 43(2)

Apart from Public Rulings, certain important aspects of changes that were effected last year will be reviewed:

Finance Act 2021 & Foreign Source Income

- What is Foreign Source Income – When are they liable?
- Further Amendments to Paragraph 28, Schedule 6; PU 234 & PU 235
- Application of Cukai Makmur
- Tax Deductions from Payments to Agents, Dealers, and Distributors

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 Directors and Finance officials
- ▶ 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' experience in the field of taxation, he also manages his own practice providing taxation 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.

ONLINE REGISTRATION PROCESS

**Kindly follow the respective steps below*



For Enquiries:

- ☎ 603-9212 7850
- ✉ cpd@ctim.org.my

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.

