## **Webinar Series**



# Tax Implications on **Business Restructuring**



: 6 March 2023, Monday Date

: 9:00AM - 1:00PM Time

Event Code: 23WS/018

#### **Registration Fees**

CTIM Member RM209.88 Member's Firm Staff RM244.86 Non-Member RM279.84

- 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
- 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 not less than 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the event.
   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. A minimum of 3 working days notice.

#### Objective/Introduction

As businesses adept to the new norms of the post pandemic era, many businesses have had to look into restructuring its businesses to survive or better yet strengthen the business growth moving forward. Therefore, it is essential for businesses to be aware of the potential tax implications that may arise from a business restructuring exercise.

In this webinar, we will highlight the various tax implications, i.e. corporate income tax, real property gains tax and stamp duty implications, that may arise from some of the common methods of business restructuring.

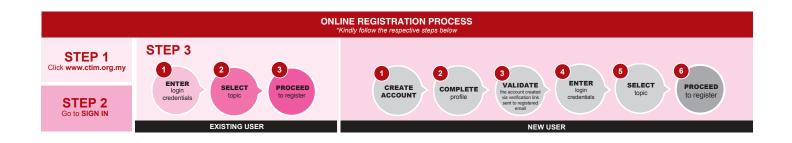
#### **Course Outline**

- Corporate tax implications under the Income Tax Act 1967.
- Real Property Companies and the Real Property Gains Tax implications under the Real Property Gains Tax Act 1976.
- Stamp duty implications for share transfers and business transfers under the Stamp Act 1949.

#### **Speakers' Profile**

Chong Mun Yew is the Executive Director of Tax at Crowe KL Tax Sdn Bhd. He has over 20 years of tax experience. He specialises in taxation covering areas such as domestic taxes, corporate restructuring, initial public offerings, mergers and acquisitions, employees share option scheme, expatriate tax, international tax, and Sales and Service Tax. He is a member and Council Member of CTIM, a member of ACCA, MICPA and a practicing member of the MIA.

Michael Cheah Liat Sheng is a Senior Manager of Crowe KL Tax Sdn Bhd in Malaysia. He has worked in the tax industry for more than ten (10) years and has experience in tax compliance and tax advisory including individual / corporate tax matters, international tax, corporate restructuring, tax due diligence exercises, tax incentives, Real Property Gains Tax, stamp duty and others. He has advised on domestic taxes, tax incentives, corporate restructuring, initial public offerings, mergers and acquisition, international tax, etc



### For Enquiries:



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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.





<sup>\*</sup>The above registration fees are inclusive of 6% Service Tax.