

Workshop: Business Tax – For Beginners

Date : 25 May 2023, Thursday
Venue : Renaissance Johor Bahru Hotel
Time : 9.00 am – 5.00 pm
Event Code : 23WS/024

Registration Fees

CTIM Member	RM408.10
Member's Firm Staff	RM524.70
Non Member	RM583.00

*The above registration fees are inclusive of 6% Service Tax.

IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- A confirmation email will be issued within 7 working days before the event to the confirmed registration.
- 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.
- Verification of Attendance - Must register before 10:00 am on the event day.
- Disclaimer - The Organiser reserves the right to change the speaker, date or to cancel the event. A minimum of 3 working days notice will be given.

Introduction

The preparation of the tax computation is the most fundamental skill possessed by a tax practitioner. It is the art of reconciling the Income Statement, which is prepared based on Financial Accounting conventions, to align with the provisions of the Income Tax Act, 1967.

This course aims to build a strong foundation on the fundamentals of tax computation for those who aspire a career as a tax practitioner.

Objectives

- This programme seeks to:
- Introduce the principles of taxation for beginners.
 - Introduce the provisions of the Income Tax Act, 1967.
 - Introduce the significance of Public Rulings.
 - Introduce tax computation workings and presentation.

Who Should Attend

- Beginners to tax computation
- New practitioners
- Accounting Executives
- Academicians
- Business owners
- Anyone interested in the subject of taxation

Course Outline

Introduction to Taxation

- Responsibility of declaring and paying income tax
- Taxable Income
- Role of the Inland Revenue Board
- Classes of Income

Income Tax Compliance

- Source of tax information
- Role of Licensed Tax Agents
- Tax compliance requirements

Ground Rules for Tax Computation

- Interpretation Tax Laws
- Introduction to tax appeal process
- Checklist for preparation of tax computation

Tax Computation Principles

- Separate assessment of tax for different classes of income
- Discussion on deductible expenses – Section 33(1)
- Discussion on interest restriction – Section 33(2)
- Discussion on special deductions and double deductions
- Discussion on disallowed expenses – Section 39
- Discussion on capital allowances
- Discussion on the treatment of losses
- Discussion on deemed interest
- Discussion on tax resident status

Case Study

- Walkthrough case study to see the application of the above principles

Speaker's Profile

Jesudason Arulsamy has over 10 years of experience in the area of taxation including tax compliance, tax advisory, tax audit, and tax investigations, and has advised many local and international clients on taxation and other business compliance matters. Prior to his experience in the field of taxation, he had over 10 years of experience as a lecturer for professional courses such as ACCA, CAT, and LCCI. He also has audit experience in one of the Big 4 Audit Firms as well as experience in Company Secretarial compliance matters. Jesu is currently the Tax Partner of Dason & Dason Corporate Advisors Sdn Bhd. He is also the Chairman of the Southern Branch of the Chartered Tax Institute of Malaysia and a Committee Member of the CTIM Tax Audit and Investigation Working Group and Public Practice Committee. Prior to that, he used to serve as a Committee Member in the Malaysian Institute of Accountants – Johor Regional Committee between July 2014 to June 2017.

ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below



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.

