

Real Property Gains Tax (RPGT)

(Re-Run Session)

Date : 10 May 2023, Wednesday
Time : 9:00AM – 5:00PM
Event Code: 23WS/022

Registration Fees

CTIM Member	RM349.80
Member's Firm Staff	RM384.78
Non-Member	RM466.40

*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).
- 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 will be given.

Introduction

Whether it's a property investor, an owner simply looking to sell his home to purchase a dream home or a corporate group engaging in a corporate restructuring exercise, it is important to be aware of all costs associated with a real estate transaction including Real Property Gains Tax (RPGT) in Malaysia.

RPGT is a form of capital gains tax levied on profits arising from the disposal of real property or Real Property Company (RPC) shares. Real property is defined to mean any land situated in Malaysia and any interest, option and other right in or over such land. The effect of the definition of real property is that RPGT can be levied on interests or ownerships which amount to less than a full title to the land.

Course Outline

- Definition of Real Property and the imposition of Real Property Gains Tax (RPGT)
- The determination of Real Property Company (RPC) shares
- Acquisition Price and Disposal Price
- Exemptions available to individuals and companies
- Computation of RPGT
- Income Tax vs Real Property Gains Tax
- Market value of the property on 1 January 2013 as deemed acquisition price
- The obligations of the disposer and acquirer under the RPGT Act, 1976
- Case Studies

Who Should Attend

Accountants, Companies Directors, Tax Consultants, Tax Managers/ Executives, Company Auditors, Tax Practitioners, Business Owners and etc.

Speaker's Profile

Harvindar Singh is a Fellow of Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvindar was attached to the firms of PWC and E&Y as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as the Tax Partner in SCS Global Consulting (M) Sdn Bhd. Harvindar has more than 28 years of extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a Tax Specialist to numerous corporate entities such as SK International (M) Sdn Bhd and other MNEs and organisations. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and MICPA. Mr Harvindar is a Council Member of CTIM.

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.

