Webinar Series



Qualifying Capital Expenditure & Allowances



Date : 15 June 2023, Thursday

Time : 9.00 am - 5.00 pm

Event Code: 23WS/026

Registration Fees

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

- 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

Introduction

All businesses incur some form of capital expenditure in one form or another. However, not all forms of Capital Expenditure qualify as deductions for tax computation purposes.

This programme aims to highlight the fundamentals of Qualifying Capital Expenditure and the types of capital allowances available so that business owners will be able to plan their capital expenditure well in order to maximise the tax deductibility of the expenditure.

Objectives

This programme seeks to:

- Assist participants to identify Qualifying Capital Expenditure.
- Outline the differences between Capital Expenditure and repair and maintenance.
- Introduce the capital allowance rates and legislations, including Qualifying Capital Allowances, Industrial Building Allowances and Agricultural Allowances.
- Highlight the rules and regulations which allow certain Qualifying Capital Expenditure to claim Accelerated Capital Allowance.
- Discuss practical issues such as assets used in multiple businesses and dual purpose assets and how to deal with them.

Who Should Attend

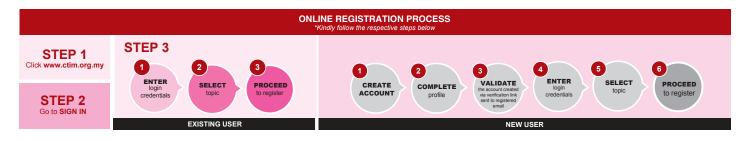
- Tax practitioners
- Directors
- Accountants
- Academicians
- Business owners
- · Accounts Executives

Methodology

Presentation of changes in legislation and examples using power point slides.

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.



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.





^{*}The above registration fees are inclusive of 6% Service Tax