

Financing of Corporations

Date : 26 September 2023, Tuesday
Time : 9.00 am – 5.00 pm
Event Code : 23WS/043

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 receipt 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.

Course Outline

Financing of Corporations – tax issues pertaining to

1. Equity vs Debt financing
2. Loan financing and tax related issues –
 - deductibility of interest expense;
 - interest restriction;
 - earning stripping rules;
 - related party loans
3. Hybrid instruments
4. Preference Shares / Redeemable Preference Shares
5. Bonds, ICULS, loan stocks – taxability / deductibility of discounts or premiums and related issues
6. Case studies

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 tax divisions 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 29 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:

☎ 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.



8 CPD points
 (For purposes of Section 153, ITA 1967)