

Business Taxation for Corporate on Chargeability of Income, Tax Deduction of Expenses and Tax Administration

Date : 10 September 2024, Tuesday
Time : 9.00 am - 5.00 pm
Event Code : 24WS/028

Registration Fees

CTIM Member	RM387.00
Member's Firm Staff	RM448.00
Non Member	RM509.00

**The above registration fees are inclusive of 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.

Introduction

For corporate taxpayers doing business in Malaysia, it is important to understand the tax principal pertaining to business taxation. This helps in tax planning and allocation of resources in managing the tax compliance matters.

In Malaysia, income tax is imposed under Section 4(a) of the Income Tax Act, 1967, on the gain or profits of business derived from Malaysia. Besides, income tax also imposed on the remittance of foreign income by corporate. On top of income generated, tax deductibility for business expenses incurred also crucial in determining the quantum of business profit which is subject to tax. Any non-compliance of taxation in Malaysia would normally attract penalty/fine by the revenue authority.

Course Outline

- Scope of charge, classes of business income, revenue income v capital receipts, badges of trade;
- Derivation of income, recognition of income, remittance of foreign income;
- Tax deduction for business expenses;
- Relevant public rulings on tax deduction; and
- Tax administration

Speaker's Profile

Ho Yi Hui has over 20 years' experience in tax compliance and tax advisory assignments. She is now an Executive Director of Hanz Consulting Group Sdn Bhd ("Hanz"). Before joining Hanz, she worked with BDO Tax Services Sdn Bhd ("BDO") and RSM Tax Services Sdn Bhd ("RSM"). As an Executive Tax Director of BDO and RSM, she has been involved in the provision of tax compliance matters of public listed companies, multinationals and medium to large private companies. She has handled tax matters for corporations of various sizes involved in construction, property development, hotels, insurance, and manufacturing. Since 2009, she has been extensively involved in representing tax payers in resolving tax audit and tax investigation cases with the Malaysian Inland Revenue Board. In addition, she has assisted clients in the preparation of transfer pricing documentation. She is a fellow member of the Association of Chartered Certified Accountants (ACCA). Apart from this; she is a licensed tax agent under Section 153 of the Income Tax Act, 1967 and licensed GST Tax Agent under Section 170 of the GST Tax Act 2014. She is also a professional trainer certified by the Human Resources Development Fund (HRDF).

ONLINE REGISTRATION PROCESS

**Kindly follow the respective steps below*



For Enquiries:

- ☎ 603-9212 7850
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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.

