

Webinar Series

Real Property Gains Tax and Capital Gains Tax in Malaysia

Date: 04 June 2025, Wednesday

Time: 9:00 am – 5:00 pm

Event Code : 25WS/025



Registration Fee

Category	Registration Fee (exclusive of Service Tax)
CTIM Member	RM360.00
Member's Firm Staff	RM415.00
Non-Member	RM475.00

HRDCORP Programme ID : To be confirmed
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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 cancellation received within less than 5 working days of the event.
- Recording - Video recording of the webinar organised by the institute is not available for distribute.
- 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

Prior to 1 January 2024, Real Property Gains Tax is the only direct tax in Malaysia to tax on capital gains, which covers gains from disposal of real properties and shares in Real Property Companies. It was announced during the Budget 2024 that Capital Gains Tax to be introduced on 1 January 2024, to cover the capital gains in relation to the disposal of unlisted shares of Malaysia incorporated companies and shares of foreign controlled companies with substantial real property holdings in Malaysia and other foreign capital assets. Therefore, it is important to understand the above taxes on capital gains and apply the correct provision and law in compliance, mitigating the tax exposures and opportunities for tax planning under lawful exemptions.

Course Outline

Real Property Gains Tax ("RPGT")

- Introduction to RPGT and its Scope
- The Basic Computation for RPGT
- RPGT Exemptions
- No Gain and No Loss Disposals
- Real Property Company ("RPC") and RPC Shares as Chargeable Asset
- Administrative Aspects, Assessments and Appeal

Capital Gains Tax ("CGT")

- Introduction to CGT and its Scope
- The Basic Computation for CGT and treatment of losses
- CGT Exemptions
- Administrative Aspects and Assessments

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 accredited by the Human Resources Development Fund (HRDF).

Online Registration Process

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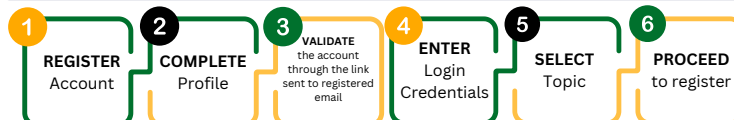
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Closing Date

2 days before the event date

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