



A 2-day program on

Maximizing Corporate Tax Deductions

17-18 August 2009

GRAND MILLENNIUM HOTEL,
KUALA LUMPUR

FOCUSING ON

- Basis of Malaysian Tax
- Scope of Charge of Tax
- Deduction of Expenses
- Double Deduction of Expenses
- Non Deductible Deductions
- Relief for Capital Expenditure
- Tax Planning Opportunities
- Withholding Tax

DAY 1

Monday, 17th August 2009

9:00 **BASIS OF MALAYSIAN TAX**

- Taxability of receipts and gains
- When is income taxable
- Who is taxable?
- When is income not taxable?
- Scope of charge of tax

10.30 Morning Coffee

10:45 **DEDUCTION OF EXPENSES**

- Deductible deductions
- General deductions under s.33
- Business deductions under s.34
- Stock adjustments under s.35

1:00 Lunch

2:00 **DOUBLE DEDUCTION OF EXPENSES**

- Expenditure qualifying for double deductions
- Notes for approved training
- Advertising expenditure on Malaysian Brand name
- Promotion of export services rules

3.30 Afternoon Tea

3:45 **NON DEDUCTIBLE DEDUCTIONS**

- Minimise non-deductible deductions
- Capital expenditure vs. revenue expenditure
- Entertainment expenditure
- Interest restriction
- Holding companies deductions

5:00 End of Day 1

DAY 2

Tuesday, 18th August 2009

9:00 **RELIEF FOR CAPITAL EXPENDITURE**

- When is it plant?
- When does plant (capital expenditure) qualify for allowances
- How much of the cost qualifies for allowances?
- What are the allowances available?
- When should we acquire or dispose of our assets?
- Assets with life span less than 2 years
- Assets acquired under hire purchase
- Assets acquired under leasing agreement
- Unabsorbed capital allowance
- Industrial building allowances

10.30 Morning Coffee

10:45 **PUTTING IT ALL TOGETHER**

1:00 Lunch

2:00 **TAX PLANNING OPPORTUNITIES WITHIN A GROUP OF COMPANIES**

- Dealing with investment holding companies (Sect. 60F trap)
- Using profitable companies to borrow funds
- Transfer of profitable business into companies with business losses
- Inter company charges for services rendered
- Tax implication on inter-company dealings

3.30 Afternoon Tea

3:45 **OVERVIEW OF WITHHOLDING TAX PLANNING OPPORTUNITIES**

- What is subject to withholding tax? (Sec 107, 109 & 109B)
- Payments that do not attract withholding tax
- Recent issues involving withholding tax

5:00 End of Program

AFTER ATTENDING THIS PROGRAM, YOU WILL RETURN TO YOUR JOB...

- Being better able to plan your business expenditure to ensure maximum deductions
- Ensuring that your capital expenditures obtain maximum allowances
- Understanding the fine points of classification and deductions
- Ensuring that your tax estimate and liability are minimised
- Maximising double deduction

WHO SHOULD ATTEND

- Managing Directors/ CEO
- Accountants
- Financial Controllers
- Accounts/ Finance Managers/ Executives
- Administration Managers/ Executives
- Personnel Managers/ Executives
- HR Managers/ Executives
- Entrepreneurs

PROGRAM LEADER

MR. T. SEELAN, C.A.(M), FCCA, specialises in designing and setting up of accounting, internal control and operational systems as well as in performing operational audits. His clients include those in the hospitality, education, manufacturing and service-based industries.

His working experience includes years at several public accounting firms, a leading hotel in Langkawi and an established manufacturing organisation. He was also attached to a large tax firm for three years. He also acts as a consultant for a number of groups on financial issues.

Mr. Seelan is also actively involved in the development and implementation of financial and management training programs for various organizations. He has trained accountance and financial advisors in Vietnam, Brunei and Uganda. These programs have produced excellent feedback.

He has trained personnel from numerous companies and the public sector, including, Majlis Bandaraya Shah Alam, Permodalan Nasional Berhad, Institut Jantung Negara, Tradewind Hotel Group, Bintulu Development Authority, Ritz Carlton Hotel, Putrajaya IOI Resort, Majlis Perbadanan Sibul, Lembaga Urusan Tabung Haji, Tenaga Cable Industries, Yeo Hiap Seng, Kobe Precision, Eon Finance, International Islamic University, Petroliam Nasional Bhd, Progressive Insurance Bhd, Subang Jaya Medical Centre, The MINT Hotel, KLIA Pan Pacific Hotel, Bank Rakyat, Toshiba Electronics, UDA Holdings Bhd, Komag USA, Bank Industri & Teknologi (M) Bhd, PPB Group and TH Plantations to name a few.

METHODOLOGY

Interactive lectures, group work & discussion, examination of case studies, practical exercises, Q & A session

MAXIMIZING CORPORATE TAX DEDUCTIONS

17-18 AUGUST 2009 | KUALA LUMPUR

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP 0257

Please fax us the completed registration form

Name (Dr/Mr/Mrs/Ms)

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HOW TO REGISTER

ONLINE: www.cmtevents.com
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POST TO: Lot 7.03, 7th Floor, North Block,
The Ampwalk, 218 Jalan Ampang,
50450 Kuala Lumpur

FEES

The full Registration Fee includes cost of all sessions, luncheon, coffee/tea & documentation.

1 Person	Group fee for 3 or more* (from the same company)
RM1795	RM1595 (MIN SAVINGS OF RM600)

* Terms and conditions apply.

Cancellations, Refunds & Transfers: A full refund will be promptly made for all written cancellations 3 weeks before the meeting. Thereafter, cancellations are not refundable. A substitute may be made at any time.

PAYMENT

By Telegraphic Transfer

ACCOUNT NAME:

Centre for Management Technology Sdn Bhd

A/C No: **3 - 0903390 - 12**

BANK: Public Bank Berhad

BRANCH: Grd Floor, Menara Public Bank
Jalan Ampang

swift code: PBBEMYKL

TT must include additional RM10 for Beneficiary's Bank charges. Delegates must bear all bank charges and local taxes (if applicable). Fees must be NETT of ALL charges.

CHEQUES: Crossed & payable to

"Centre for Management Technology Sdn Bhd"

CERTIFICATE OF COMPLETION

A Certificate of Completion will be awarded upon successful completion of each course. This serves as evidence of your personal and professional commitment to your career.

COURSE TIMING

Registration: 8.30 am, Course Begins: 9.00 am,

Morning Coffee: 10.30 am,

Lunch: 1.00 pm to 2.00 pm,

Tea Break: 3:30 pm, Course Ends: 5.00 pm

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