



A 2-day program on

18-19 January 2010

JW Marriott Hotel Kuala Lumpur

Malaysian Corporate Tax Planning Strategies 2010

Taxation is a major cost that all companies have to incur. A well-managed business would ensure that its financial affairs are planned in a manner that ensures appropriate taxes are kept to a minimum. It would explore the possibilities of ensuring that all outgoings enjoy tax reliefs, and maximizing double deductions where possible.

This program will equip you with the knowledge necessary to plan your corporate tax affairs efficiently. It will look at how groups of companies can be structured to avoid the pitfalls of increasing the tax burden. Compliance with the laws and public ruling would also be covered to ensure penalties are avoided.

FOCUSING ON:

- Identifying Tax Planning Opportunities
- Scope of Malaysian Tax
- Deduction of Expenses
- Double Deductions of Expenses
- Non Deductible Deductions
- Relief for Capital Expenditure
- Tax Planning Opportunities Within A Group
- Issues Involving Withholding Tax
- Transfer Pricing Developments & Guidelines

PLUS!

Discussion on Budget 2010

BENEFITS OF ATTENDING THIS PROGRAM

- Being better able to plan your business expenditure to ensure maximum deductions
- Ensuring that your capital expenditures obtains maximum allowances
- Understanding the finer points of classification and deductions
- Ensuring that your tax estimate and liabilities are minimised
- Maximising your double deduction
- Being better informed of issues involving withholding tax
- Knowing current transfer pricing developments and its pitfalls

WHO SHOULD ATTEND

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

METHODOLOGY

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

Day One Monday, 18TH January 2010

9:00 **OVERVIEW - TAX PLANNING**

- What is tax planning?
- Why tax planning?
- Identifying tax planning opportunities

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 DEDUCTIONS 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 One

Day Two Tuesday, 19TH January 2010

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

PUTTING IT ALL TOGETHER

10:30 Morning Coffee

10:45 **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

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

1:00 Lunch

2:00 **DISCUSSION ON BUDGET 2010**

3:30 Afternoon Tea

3:45 **TAX PLANNING OPPORTUNITIES USING TRANSFER PRICING**

- What constitutes transfer pricing?
- Review of key transfer pricing issues
- Current transfer pricing developments in Malaysia
- Arms length pricing methodologies to determine ALP
- Transfer pricing guidelines in Malaysia

5:00 End of Program

PROGRAM FACILITATOR

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 SibU, Lembaga Urusan Tabung Haji, Tenaga Cable Industries, Yeo Hiap Seng, Kobe Precision, EON Finance, International Islamic University, Petroleum 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.

MALYSIAN CORPORATE TAX PLANNING STRATEGIES 2010

18-19 JANUARY 2010 | KUALA LUMPUR

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP 0722

Please fax us the completed registration form

Name (Dr/Mr/Mrs/Ms)

Company Name

Designation

Address

City/Postcode

Country

Tel (Home)

(Office)

Mobile

Fax

Email

100181

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If undeliverable, please return to:

46A-6, Mentari Business Park, Jalan PJS 8/2, Bandar Sunway 46150 Petaling Jaya Selangor, Malaysia

Update your details at www.cmtevents.com

Photocopy Registration Form to Preserve Brochure Copy, December 2010

CMT'S 2009 KL EVENTS

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Financial Reporting Towards 2012

16-17 November 2009 | Kuala Lumpur

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Fundamental Requirements Of Electrical Design Criteria

7-8 December 2009 | Kuala Lumpur

Developing New Emerging Financial Leaders

14-15 December 2009 | Kuala Lumpur

Improving Maintenance Performance With Dmaic Strategies

14-15 December 2009 | Kuala Lumpur

Transcending The Role Of The Executive Assistant/ Personal Assistant

14-15 December 2009 | Kuala Lumpur

Analysing Annual Reports & Financial Statements

16-17 December 2009 | Kuala Lumpur

Malaysian Corporate Tax Planning Strategies 2010

18-19 January 2010 | Kuala Lumpur

Corporate Financial Modeling & Analysis with Excel

18-19 January 2010 | Kuala Lumpur

HOW TO REGISTER

ONLINE: www.cmtevents.com
EMAIL: adminkl@cmtp.com.sg
FAX: (603) 2162 6393
TEL: (603) 2162 7322
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 per person 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 RM75 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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