



a Wolters Kluwer business

## Registration Form

Fax your reply to **04 899 8069 (Mary Au)**

### WORKSHOP DETAILS

#### IRB's Advance Tax Ruling, Framework and Regulations

Date : 21 September 2010  
Time : 9.00am – 5.00pm  
Venue : G Hotel, Penang

#### FEE\*\*

##### Early Bird (by 20 August 2010)

CCH Subscriber/ CCH Executive Events Corporate Member	RM960
Non-Subscriber	RM1,080

##### Regular Fee

CCH Subscriber/ CCH Executive Events Corporate Member	RM1,080
Non-Subscriber	RM1,200

\*\* Fee includes workshop materials, certificate of attendance, lunch and refreshments

In-house corporate training programme is also available!  
For more details, please email [mau@cch.com.my](mailto:mau@cch.com.my)

### REGISTRATION INFORMATION

**Mary Au** 6012.418.2616  
**Email** [mau@cch.com.my](mailto:mau@cch.com.my)  
**Website** [www.cch.com.my](http://www.cch.com.my)  
**Address** COMMERCE CLEARING HOUSE (M) SDN BHD  
Suite 9.3, 9th Floor, Menara Weld,  
No. 76, Jalan Raja Chulan,  
50200 Kuala Lumpur, Malaysia.

#### Registration and Payment

Reservations may be made by telephone/telexfax/email but will only be confirmed upon receipt of the relevant registration form(s) and payment.

**Payment By Cheque:** All cheques should be crossed, marked A/C payee only and made payable to "Commerce Clearing House (M) Sdn Bhd" with the title of the programme(s) indicated clearly on the back of the cheques.

#### Cancellation and Substitution Policy

A substitute delegate is welcome at any time at no extra charge if the registered participant is unable to attend. Full payment will be charged if cancellation is made after **8 September 2010**. This also applies to no show on the day of event. All notices of cancellation or replacements must be made in writing and acknowledged by CCH via email or fax.

#### Programme Changes

CCH reserves the right to amend or cancel the event due to unforeseen circumstances.

#### HRDF Claims

This workshop is HRDF-SBL claimable, subject to the approval of HRDF.

#### Important Notice

Pursuant to the provisions of the DIRECT SALES ACT 1993, the registration form herein shall only be used by body corporate. Since Commerce Clearing House (M) Sdn Bhd is unable to accept any individuals who are not body corporate, individual applicants who wish to attend are requested to register themselves at Suite 9.3, 9th Floor, Menara Weld, 76 Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia or call us for registration procedure.

### SPONSORSHIP OPPORTUNITIES

CCH Asia has designed an attractive range of advertising & sponsorship packages to match your marketing objectives. The packages available offer advertisers and sponsors extensive visibility and ensure direct access to your target market. It is also an excellent platform to promote your organisation to influential players and key decision-makers in the industry. Please call **603-2052 4603** for more details.

### THE ORGANISER

**CCH Executive Events** is the seminar and conference arm that offers timely business critical information, insights and analysis conducted by industry practitioners and academics to provide participants a well-balanced blend of theoretical fundamentals and practical applications. We are backed by over 100 years of multi-national publisher background in a wide array of professional topics especially Taxation, Accounting, Auditing, Corporate Law, Company Secretarial Practice, Business Law, and Employment Law & Human Resources.

### REGISTRATION DETAILS

Please register me for the workshop

21 September 2010, Penang (2210MTE) DM

### PAYMENT OPTIONS

I enclose a cheque made payable to "Commerce Clearing House (M) Sdn Bhd"

Please debit my

Visa  Master Card Expiry Date \_\_\_\_\_

Card Number \_\_\_\_\_

Card Holder's Name \_\_\_\_\_

Card Holder's Signature \_\_\_\_\_

### DELEGATE'S DETAILS

Company \_\_\_\_\_

Delegate 1 (Mr/Ms) \_\_\_\_\_

Job Title \_\_\_\_\_

Email \_\_\_\_\_

Delegate 2 (Mr/Ms) \_\_\_\_\_

Job Title \_\_\_\_\_

Email \_\_\_\_\_

Address \_\_\_\_\_

Postal Code \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Contact Person \_\_\_\_\_

Email \_\_\_\_\_

Company size  1-19  20-49  50-99  100-299  
 300-499  more than 500

Industry \_\_\_\_\_

Authorised Signature & Company Stamp

### ENROLMENT STATUS

CCH Executive Events Corporate Member

CCH Subscriber

Non-Subscriber

## IRB's Advance Tax Ruling, Framework and Regulations

Practical analysis and compliance in tax legislation

21 September 2010, Penang

### CCH Executive Events

TAX & ACCOUNTING SERIES



a Wolters Kluwer business

The Professional's First Choice

# IRB's Advance Tax Ruling, Framework and Regulations

## Practical analysis and compliance in tax legislation

21 September 2010 ■ 9.00am – 5.00pm ■ G Hotel, Penang

Tax audits and investigations require not only the application of accounting and taxation knowledge of different business environments but also extensive use of interviewing and negotiating techniques.

CCH Executive Events presents a one-day workshop that will highlight the strategies and appropriate measures to be taken during and after a tax audit and investigation. In addition, the salient features of advance ruling and the public ruling on entertainment expenses introduced by IRB will also be discussed.

### Benefits of Attending

- Clarify uncertainties and best practices of the IRB
- Get insight into practical implications of IRB rulings and framework
- Learn to deal with a tax audit and investigation
- Discuss the advance ruling and public ruling on entertainment expenses

### Who Should Attend

- CFOs / Financial Controllers / Finance Directors
- Regional Tax Managers / Consultants
- Finance Managers / Executives
- Accountants
- Auditors
- Compliance Officers
- Business Advisers

### Workshop Leader

**CHOW CHEE YEN**  
Executive Director, Advent Tax Consultant Sdn Bhd

Chee Yen is a Fellow Member of The Association of Chartered Certified Accountants (FCCA), a Member of CPA Australia, a Fellow Member of the Malaysian Institute of Taxation (FTII) and a Chartered Accountant of the Malaysian Institute of Accountants (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations and successfully completed the Certified Financial Planner (CFP) conversion programme. He is currently the Executive Director of Advent Tax Consultants Sdn Bhd and was an Associate Director of an international firm. In addition, he was also attached with PricewaterhouseCoopers and Arthur Andersen Kuala Lumpur, specialising in corporate taxation. He has more than 18 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review and inbound investments. Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organized by MIA, CTIM, ACCA, CPA Australia, MICPA and the STAR newspaper and in-house training for both professional firms and corporations. He is also a regular speaker in conferences organised in Hong Kong and Singapore.



## Programme Outline

### Tax Audit Framework

- The objectives of tax audit
- Types of tax audit
- Desk audit
- Field audit
- IRB's tax audit protocol
- Provision of Reasonable Facilities - PR 7/200
- Tax audit trigger points
- Keeping of records – PR 4-6/2000
- How long do you keep your records?
- Preparing for tax audit
- Defending your position in a tax audit
- Your rights & responsibilities as a taxpayer
- Negotiation – approaches and defenses
- Settlement
- To appeal or not to appeal
- Powers of the DGIR
- Rights of the taxpayer
- Penalty rates
- Are you ready for a tax audit?

### Tax Investigation Framework

- Tax investigation – the concept
- Risk factors in investigations
- Tax investigation triggers points
- The IRB information sources
- Investigation focus areas in accounts
- Negotiation
- To appeal or not to appeal
- Powers of the DGIR
- Right of the taxpayer
- Penalty rates
- Getting prepared for an investigation

### Public Ruling 3/2008 (Entertainment Expense)

- 100% deductible entertainment expense
- 50% deductible entertainment expense
- Non-deductible entertainment expense
- Special allowable entertainment expense

### Advance Tax Ruling

- Application process
- Who can apply?
- When can we apply?
- Application fee payable
- Scope of advance ruling

CCH INFORMATION SOLUTIONS

