

One-Day Workshop  
**CAPITAL ALLOWANCE MAXIMISATION**  
 April 19, 2012 | *Seri Pacific Hotel Kuala Lumpur*

Name of Participant \_\_\_\_\_  
 Position \_\_\_\_\_  
 MICPA Member  Others

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 Position \_\_\_\_\_  
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 Position \_\_\_\_\_  
 MICPA Member  Others

Contact Person \_\_\_\_\_  
 Name of Organisation \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Tel No. \_\_\_\_\_ Fax No. \_\_\_\_\_  
 Email \_\_\_\_\_

Confirmation of registration is on a first-come first-serve basis. You may photocopy the registration form if additional copies are required.

**Payment by:**

Cheque: Enclosed is a crossed cheque No. : \_\_\_\_\_ for RM \_\_\_\_\_  
 made payable to "MICPA" being payment of the registration fee for the Workshop.

Credit Card: Please charge my credit card  
 Visa  MasterCard  JCB for RM \_\_\_\_\_ Issuing Bank: \_\_\_\_\_  
 Credit Card Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_  
 Cardholder's Name: \_\_\_\_\_ Signature (as per card): \_\_\_\_\_

For further information, please contact  
**The CPD Department**  
**THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**  
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# CAPITAL ALLOWANCE MAXIMISATION

HRDF Claimable  
 Under SBL Scheme

*April 19, 2012*  
*Seri Pacific Hotel*  
*Kuala Lumpur*

## WORKSHOP HIGHLIGHTS

- ▶ Qualifying Expenditure
- ▶ Computation of Allowances
- ▶ Disposals and Transfers
- ▶ Practical Guides on Maximising Capital Allowance Claims
- ▶ Case Studies

Continuing Professional Development



Organised by



The Malaysian Institute of Certified Public Accountants  
 (Institut Akauntan Awam Bertauliah Malaysia)

## III CAPITAL ALLOWANCE MAXIMISATION

Businesses can claim tax allowances on certain purchases or investments. This will ultimately reduce the tax bill by deducting a proportion of costs from the taxable income. These capital allowances remain the primary means of obtaining tax relief for plant and machineries and industrial buildings.

Schedule 3 of the Income Tax Act 1967 has laid down several allowances for capital expenditures that have been incurred. However the claim for capital allowances can

be rather technical and prone to tax risks if not properly understood by those preparing tax returns.

This Workshop will provide guidance on the provisions of the Act, as well as the rules, guidelines, and public rulings pertaining to capital allowance. Participants will also obtain insight into various issues and receive tips on effective management and planning in order to maximise claims and manage complications involved in the process.

## III WHO SHOULD ATTEND

- ▶ Chief financial officers and financial controllers
- ▶ Tax managers
- ▶ Accountants and auditors
- ▶ Investment bankers and financial analysts
- ▶ Company secretaries
- ▶ Academicians
- ▶ Others who are interested to know more about maximisation of capital allowance

## III REGISTRATION

Registration Fee: (per participant)	MICPA Members	RM350.00
	Others	RM425.00

Staff of MICPA members' firms who are not MICPA members are entitled to the preferential rate of registration fee (RM350.00 per participant) provided the firm registers at least 3 participants for the Workshop.

The registration fee covers documentation, lunch and coffee breaks.

**MICPA CPD Hours** : 8 Hours  
**MIA CPE Hours** : 8 Hours  
**MOF CPD/CPE Points** : 8 Points\*  
 \* for renewal of tax agent license

**Closing Date for  
Registration:**  
April 12, 2012

### Cancellation:

All cancellations must be notified in writing. An administrative charge of 20% of the registration fee will be levied for cancellations received before the closing date for registration. There will be no refund of the registration fee if cancellation is received after the closing date for registration. However, should a participant be unable to attend, a replacement may be sent. Any difference in fee payment will be charged / refunded accordingly.

### Disclaimer:

The organiser reserves the right to make any amendments to the programme, venue, speaker replacements, topics or cancellation of the event if warranted by circumstances beyond its control.

## III WORKSHOP PROGRAMME

08:30 a.m. – 09:00 a.m.	<b>REGISTRATION</b>
09:00 a.m. – 10:30 a.m.	<b>Understanding the claim on capital allowance</b> <b>Defining 'What is a plant?'</b> <b>Qualifying plant and building expenditure</b> <b>Initial and annual allowances</b> <b>Notional allowance</b>
10:30 a.m. – 11:00 a.m.	<b>COFFEE BREAK</b>
11:00 a.m. – 01:00 p.m.	<b>Accelerated capital allowances for SMEs and non-SMEs</b> <b>Hire purchase assets</b> <b>Leased assets</b>
01:00 p.m. – 02:00 p.m.	<b>LUNCH</b>
02:00 p.m. – 03:30 p.m.	<b>Disposal – Balancing charge and allowance</b> <b>Control transfer rules and implications</b> <b>Industrial building allowance</b>
03:30 p.m. – 04:00 p.m.	<b>COFFEE BREAK</b>
04:00 p.m. – 05:00 p.m.	<b>Public Ruling 1/2001: Ownership of plant and machinery for the purpose of claiming capital allowances</b> <b>Public Ruling 2/2001: Computation of initial &amp; annual allowances in respect of plant and machinery</b> <b>Public Ruling 1/2008: Capital Allowance for small value assets</b>
05.00 p.m.	<b>END OF WORKSHOP</b>

## III PROFILE OF WORKSHOP LEADER

**MR CHOW CHEE YEN** is currently the Executive Director of Advent Tax Consultants Sdn Bhd. He was previously an Associate Director of an international firm and had been attached to PricewaterhouseCoopers and Arthur Andersen Kuala Lumpur, specialising in corporate taxation. He has more than 21 years of tax experience and had been involved in tax engagements concerning cross border transactions, tax due diligence reviews, restructuring schemes, corporate tax planning, group tax review and inbound investments.

Apart from tax practice, Mr Chow has been a

trainer/facilitator for tax workshops and seminars organised by MICPA, MIA, CTIM and other professional firms and corporations. He is also a regular speaker in conferences organised in Hong Kong and Singapore.

Mr Chow is a Fellow Member of The Association of Chartered Certified Accountants (FCCA), a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM), and a member of CPA Australia, and a Chartered Accountant of the Malaysian Institute of Accountants. He is a graduate of The Malaysian Institute of Certified Public Accountants (MICPA) programme.