

REINVESTMENT ALLOWANCE & Industrial Building Allowance

Date	Venue	Event Code	Time
15 January 2013	Hotel Istana, Kuala Lumpur	WS/003	9.00am to 5.00pm
17 January 2013	Traders Hotel, Penang	WS/004	
18 January 2013	Impiana Hotel, Ipoh	WS/005	
30 January 2013	Mutiara Hotel, Johor Bahru	WS/006	
5 February 2013	Hyatt Regency, Kota Kinabalu	WS/007	
6 February 2013	Four Points Sheraton, Kuching	WS/008	
21 February 2013	Renaissance Hotel, Malacca	WS/009	

COURSE CONTENT

Reinvestment allowance (RA)

- Highlights of Public Ruling 6/2012
 - ~ Reinvestment allowance
- Conditions of eligibility
- Mechanism of RA claim
 - ~ Rates of allowances
 - ~ Utilisation of allowances
 - ~ Carry forward of allowances
 - ~ Exempt account
- Qualifying project
 - ~ Definition of manufacturing and processing
 - ~ Documentation requirement
 - ~ Expansion / Modernisation / Automation / Diversification
- Qualifying capital expenditure
 - ~ Meaning of factory
 - ~ Plant & machinery
- Qualifying period
- Disposal of assets and clawback
- Control transfer
- Non-application of RA
 - ~ Change from period to basis period
 - ~ With other incentives
- Agricultural projects
- Claim procedure

Industrial building allowance (IBA)

- Conditions of eligibility
- Definition of industrial building and deemed industrial building
- Qualifying building expenditure
- Rates of allowances
- IBA claim against rental income
- IBA claim by Investment holding company

SPEAKER PROFILE

Chow Chee Yen is a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow Member of the Association of Chartered Certified Accountants (FCCA), a Member of CPA Australia and a Chartered Accountant of the Malaysian Institute of Accountants (MIA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) examination. 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 attached with PricewaterhouseCoopers and Arthur Andersen specialising in corporate taxation. He has more than 21 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence reviews, 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 organised by various professional bodies.



