



# Tax planning for SMEs and businesses

20 April 2018 (Friday), Renaissance Hotel, Kuala Lumpur

Please register online at [www.tnyconsultancy.com/tpfsabkl](http://www.tnyconsultancy.com/tpfsabkl)



**T&Y Consultancy**  
Think the Business

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*Credits points under CPD and CPE programmes will be awarded to members of accounting professional bodies. We are HRDF certified training provider and our course fee is claimable under HRDF's SBL scheme.*

# Tax planning for SMEs and businesses

The main objective of this course is deploying simple tax planning techniques to avoid costly mistakes in tax compliance. If your tax affairs are not unusually complicated, you should be able to plan ahead without any assistance from tax consultants. This course gives valuable advice and guidance on how to make the most of the available tax deductions, exemptions and incentives. The course also covers real property gain tax planning, which has become more complicated with constant changes in the previous years.

## LEARNING OUTCOME

By the end of the workshop, you will be able to:

- Differentiate between various legal entity and the associated tax computation.
- Distinguish between tax planning, avoidance and evasion.
- Compare and contrast the difference between personal tax and business tax.
- Identify the key tax planning techniques that are permissible within the law.

## METHODOLOGY

Challenging case studies, tax computation preparation, group discussion and Powerpoint presentation.

## WHO SHOULD ATTEND

- Accountants
- Finance managers
- Financial controllers
- Individual tax payers
- Academics
- Various investors
- Sole proprietors
- Financial planners

## FACILITATOR

TEY SAY YONG OLIVER

*B.ACC (SG), MBA (AU), FCCA (UK), AFA (USA), CA (MY), CTIM (MY)  
CFP (USA)*

Oliver is the Principal Consultant at T&Y Corporate Consultancy Sdn. Bhd., providing professional development courses and consultancy services in financial management. He has over twenty years' experience with significant exposure in directing financial functions for large multinational companies.

His past appointments include the positions of Treasury Manager (Asia Pacific) with an Irish-based MNC, Project Controller with a Swiss-based MNC and a Research Fellow in corporate finance with a large Australian university. He is a Human Resource Development Fund (HRDF) certified trainer and teaches MBA programme at Raffles University. Oliver also conducts certified finance courses for the Securities Industry Development Corporation (SIDC). His training customer portfolio includes Fortune Global 500 companies and emerging regional firms. He has conducted public, in-house, HRDF claimable trainings and ACCA certification course.

Oliver is a Fellow Member of the Association of Chartered Certified Accountants (FCCA), a Chartered Accountant of the Malaysian Institute of Accountants (MIA) and an Associate Member of Chartered Tax Institute of Malaysia (CTIM). Oliver is also a Member of the American Finance Association (AFA). He holds a Master of Business Administration (UniSA) and a Bachelor of Accountancy (Nanyang). He is also a Certified Financial Planner (CFP).

# Tax planning for SMEs and businesses

## COURSE OUTLINE

### SESSION 1

#### 1. The business operations

- Business vehicles
- Tax liability of directors

#### 2. Starting a business

- Tax planning before you start
- Preparing tax estimates

#### 3. Business income

- Various sources of business income
- Internet business

### SESSION 2

#### 4. Special income / receipt

- Investment versus business income
- Rent, interest and grant

#### 5. Tax deductions

- Allowable expenses
- Interest expense, doubtful debt and entertainment expense

#### 6. Double deductions

- Types of double deductions
- R&D and export promotion

### SESSION 3

#### 7. Capital allowance

- Tax deduction of capital allowances
- Disposal and write-off

#### 8. Business losses and loss relief

- Business tax relief and group tax relief
- Utilising business losses

#### 9. Tax incentives

- Various types of tax incentives
- Planning before application

### SESSION 4

#### 10. Tax compliance and payment

- Special tax rates for SME
- Preparing tax estimates

#### 11. Withholding tax (WHT)

- WHT compliance
- Double taxation agreement

#### 12. GST

- GST planning
- GST implementation

*Case study: Preparing a company tax return*

# REGISTRATION FORM

You may either register online at [www.tnyconsultancy.com/tpfsabkl](http://www.tnyconsultancy.com/tpfsabkl) or fill up the registration form and email back to us.

Course title	Tax planning for SMEs and businesses
Course date	20 April 2018 (Friday)
Venue	Renaissance Hotel, Kuala Lumpur
Registration Time	8:30AM to 9:00AM
	9:00AM to 5:00PM
Fees	RM 350.00 for ERP and CMSRL members
	RM 450.00 for members of accounting and finance associations
	RM 550.00 for non-members
CPD Hours	8 CPD hours
Terms and conditions	<ol style="list-style-type: none"> <li>1. T&amp;Y Corporate Consultancy Sdn. Bhd. only recognises reservation upon valid payment.</li> <li>2. T&amp;Y Corporate Consultancy Sdn. Bhd. has a non-refund policy. Transfer to other programme is allowed within 3 months from the registration date. A replacement person with the same course is allowed.</li> <li>3. Cancellation made within 7 calendar days before the event date will not be refunded.</li> <li>4. Registration will be closed 7 calendar days before the event date.</li> <li>5. T&amp;Y Corporate Consultancy Sdn. Bhd. reserves the right to change the venue, alter the speaker(s), cancel/postpone this programme without further notice. Any payment made will be refunded in full should the programme be cancelled.</li> </ol>
<p><i>Participant details to be fully completed for the issuance of certificate of attendance. Complete this form and email to serena.yap@tnyconsultancy.com. For further enquiry, please call 016-9245319.</i></p>	
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