

# TAX ISSUES AND LAW RELATING TO PROPERTY DEVELOPERS, JMB/MC AND INVESTORS

20 June 2022 (Monday), 9.00 am – 5.00 pm



There are many tax laws that govern property investments in Malaysia, whether for real estate or Real Property Companies (RPC). Whether you are an individual landowner, a property developer, or a member of a joint management body or management corporation, it is important to be conversant with the relevant tax laws.

This programme will provide you with an understanding on many aspects of Malaysian tax law, regulations and public rulings. In particular, it covers the Real Property Gains Tax, tax treatment for landowner under joint venture, as well as the accounting, tax planning, tax issues and tax audits for property developers.

## OBJECTIVES

This programme seeks to help you:

- Understand the chargeable gains arising from the disposal of real property assets and from the disposal of real property company shares
- Identify the transactions resulting in capital gains or revenue gains
- Tax treatment for landowners under joint ventures
- Accounting and tax planning for property developers
- Law relating to JMB/MC
- Tax issues and tax audit for property developers

## METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

## WHO SHOULD ATTEND

- Accountants
- Company Secretaries
- Tax Agents
- Property Investors
- Property Agents
- Property and Land Owners
- Housing Developers

## PROGRAMME OUTLINE

8.30 am – 9.00 am	Participants' login to join the webinar
9.00 am – 10.30 am	<b>Session 1</b> <ul style="list-style-type: none"> <li>• Types of land title</li> <li>• Real Property Gains Tax, chargeable gains, allowable loss and exemption</li> <li>• Real Property Companies and valuation of real property companies' share</li> </ul>
10.30 am – 12.00 pm	<b>Session 2</b> <ul style="list-style-type: none"> <li>• Joint venture and landowners' income</li> <li>• Property development accounting and tax planning</li> </ul>
12.00 pm – 1.00 pm	Break
1.00 pm – 3.00 pm	<b>Session 3</b> <ul style="list-style-type: none"> <li>• Tax issues affecting property developers and property investors</li> <li>• Tax issues and law relating to compulsory acquisition of land</li> </ul>
3.00 pm – 5.00 pm	<b>Session 4</b> <ul style="list-style-type: none"> <li>• Issues relating to joint management body and management corporation</li> <li>• Tax audits for property developers</li> </ul>
5.00 pm	End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

# Tax Issues and Law Relating to Property Developers, JMB/MC and Investors

With immediate effect, enrolment for all CPE programmes will be

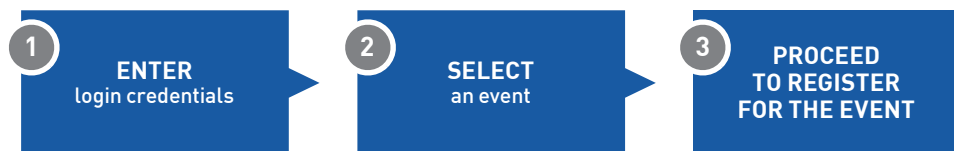
**STRICTLY VIA ONLINE REGISTRATION ONLY**

## REGISTRATION PROCESS



- To view more events and download the full brochure, please visit: [pd.mia.org.my](http://pd.mia.org.my)
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

### EXISTING USER



### NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)  
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### WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
  - Individual Registration:** Full payment shall be made at the point of online registration.
  - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.

- Access to join the webinar shall be granted only upon full payment as per the above requirement.

### WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

### PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
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- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
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- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

### PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the

webinar.

- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
  - Remain logged in at least 80% of the time allocated for the webinar.
  - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
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### EXCLUSION OF LIABILITY

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## SPEAKER/TRAINER

### DR TAN THAI SOON

Dr Tan is Managing Director of TST Consulting Group and founder of the Asian Institute of Knowledge Management. He has more than 20 years' experience in management consulting and taxation matters, and provides consulting and training on taxation, company law, corporate governance, financial management, knowledge management and innovation.

He has obtained substantial experience in management consultancy assignments while attached with an international consulting firm, including carrying out feasibility studies as special consultants, monitoring of housing projects, corporate recovery and receivership assignments. He also contributes articles to international and local journals, and national newspapers.

Dr Tan holds a Doctor of Business Administration from University of Newcastle, Australia. He is a Fellow member of CTIM, a Fellow member of MIM, and a member of MIPA. He is also an Approved Tax Agent, a Certified Financial Planner, a Registered Financial Planner and a Registered Trust and Estate Practitioner.

## WEBINAR FEES

Member/Member Firm	RM 400
Non-member	RM 500

*Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.*

## WEBINAR DETAILS & REGISTRATION

### 20 June 2022 (Monday)

Session 1	: 9.00 am – 10.30 am
Session 2	: 10.30 am – 12.00 pm
Session 3	: 1.00 pm – 3.00 pm
Session 4	: 3.00 pm – 5.00 pm

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