



MALAYSIAN INSTITUTE
OF ACCOUNTANTS

This programme qualifies for the
purpose of application or renewal of tax
agent licence under Subsection 153(3),
Income Tax Act 1967



Essentials of Corporate Taxation

A legal and practical approach (with Budget 2026 amendments)

The Malaysian Income Tax Act 1967 as well as other tax regulations and rules
impose many compliance requirements on companies.

5 November 2025 (Wednesday), 9.00 am – 5.00 pm, Wyndham Grand Bangsar Kuala Lumpur



Essentials of Corporate Taxation

A legal and practical approach (with Budget 2026 amendments)

Income tax compliance procedures, if not adhered to by companies as required by taxation laws as well as guidelines, rulings and other regulations issued by the Director General of Inland Revenue (DGIR) can create elements of risk depending on the quality and accuracy of information as contained in the company's accounts.

OBJECTIVES

This programme seeks to help you:

- Gain a sound knowledge of current income tax laws and regulations pertaining to corporate income taxes
- Understand the critical areas on tax compliance-related provisions under the Income Tax Act 1967
- Review selected tax case laws to enhance understanding

METHODOLOGY

Lectures, case studies, practical exercises, and Q&A.

WHO SHOULD ATTEND

- Company Directors
- Business Owners
- Tax Practitioners
- Tax Managers
- Tax Executives
- Accountants
- Company Auditors

SPEAKER/TRAINER

KULARAJ K. KULATHUNGAM

Kularaj, a Fellow of the Chartered Tax Institute of Malaysia, is an approved tax agent under the Income Tax Act 1967. He is the Managing Director of a Tax Consultancy and Advisory firm. His experience in taxation spans over 37 years both with the Inland Revenue Board (IRB) as well as in private practice.

A former Assistant Director of Income Tax with the IRB, he has served at various IRB Branches and divisions between 1988 and 2003, his last post being the Head of the Labuan Offshore Taxation Unit. His vast experience in the various major areas of direct taxation, together with his ability to blend the legal and practical aspects of taxation seamlessly, greatly enhances the learning experience for participants.

In addition to managing his tax consultancy practice, Kularaj is also a regular speaker at trainings and seminars on taxation organised by the taxation and accounting professional institutions in Malaysia as well as private sector firms.

Essentials of Corporate Taxation

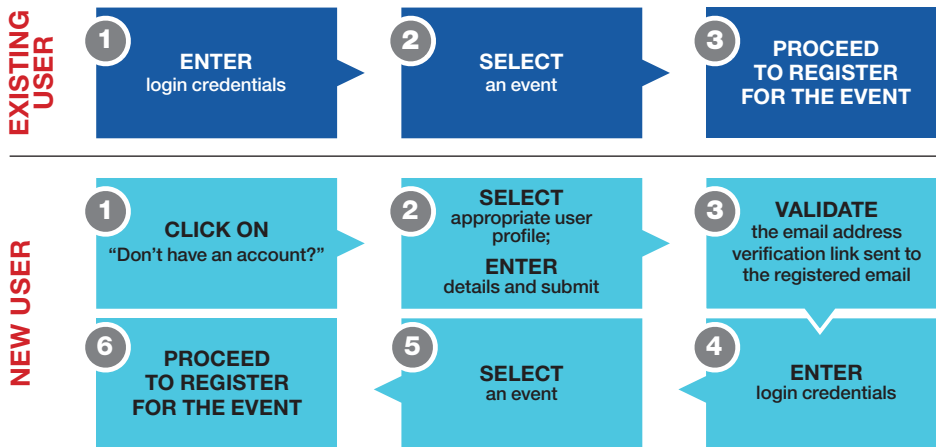
A legal and practical approach (with Budget 2026 amendments)

PROGRAMME OUTLINE

8.30 am – 9.00 am	Registration & Welcome Refreshments	1.30 pm – 3.00 pm	SESSION 3 <ul style="list-style-type: none"> • Treatment of Investment Holding Companies <ul style="list-style-type: none"> > Examine the law relating to investment holding companies > Examine compliance issues > Tax computations for investment holding companies • Treatment of Depreciation of Capital Assets <ul style="list-style-type: none"> > Examine the legal provisions related to capital expenditure > Reliefs for capital expenditure provided by the ITA 1967 > Capital allowance computations > Industrial building allowance computations > Dealing with unabsorbed capital allowance
9.00 am – 10.30 am	SESSION 1 <ul style="list-style-type: none"> • Basis of Taxation in Malaysia <ul style="list-style-type: none"> > The scope of charge to tax > What are taxable receipts or gains > When income becomes taxable > Who are the persons taxable • Tax Residence Status of Companies and its Implications • Basis Period and Year of Assessment <ul style="list-style-type: none"> > Change in accounting year end of a company > Examine the Public Rulings issued in respect of changes to basis periods > Examine the amendments related to basis periods 	3.00 pm – 3.30 pm	Afternoon Refreshments & Networking
10.30 am – 11.00 am	Morning Refreshments & Networking	3.30 pm – 5.00 pm	SESSION 4 <ul style="list-style-type: none"> • Tax Compliance Issues <ul style="list-style-type: none"> > Discussion on selected Budget 2026 amendments > Discussion on other selected current/recent tax compliance matters > Discussion on the LHDN e-Invoicing guidelines • Payment of Taxes <ul style="list-style-type: none"> > Tax estimates and payment of taxes > Non-compliance of payment directives > Penalties for late payment • Tax Administration: DGIR's Approach to Non-Compliance <ul style="list-style-type: none"> > Penalties and compounds > Record-keeping > Legal actions—civil or criminal > Other types of enforcement actions available to DGIR
11.00 am – 12.30 pm	SESSION 2 <ul style="list-style-type: none"> • Deductibility of Expenses <ul style="list-style-type: none"> > Examine the general deduction rules in the ITA 1967 > Specific allowable and disallowable business deductions > Deductions under section 34 and section 35 ITA 1967 • Non-deductible Expenses <ul style="list-style-type: none"> > Issues regarding capital expenses and revenue expenses > Examine methods of minimising non-deductible expenses > Review major Public Rulings related to deduction of expenses • Treatment of Double Deduction Incentives <ul style="list-style-type: none"> > Industry-specific double deductions > Employee-specific double deduction > Other double deductions 	12.30 pm – 1.30 pm	Networking Lunch
12.30 pm – 1.30 pm	Networking Lunch	5.00 pm	End of Programme

REGISTRATION PROCESS

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



For any assistance, please call (8.45am-5.30pm, Monday-Friday)
MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR SEMINARS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - **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 programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

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.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

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 programme, 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 programme, 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 programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- 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.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- 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.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

PROGRAMME FEES

Member/Member Firm	RM 600
Non-member	RM 800

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

PROGRAMME DETAILS & REGISTRATION

5 November 2025 (Wednesday)

Wyndham Grand Bangsar Kuala Lumpur

Contact : Nanthini
 Tel : 03 2722 9165
 Fax : 03 2722 9009
 Email : pd@mia.org.my
 Address : Malaysian Institute of Accountants
 Dewan Akauntan
 Unit 33-01, Level 33,
 Tower A, The Vertical
 Avenue 3, Bangsar South City
 No. 8, Jalan Kerinchi
 59200 Kuala Lumpur

HRD CORP (For Claimable Events Only)

Training Programme No.: 10001350951

Scheme Code : HRD Corp Claimable Courses
 –Skim Bantuan Latihan Khas

Type of Training : Public