

# 10 Things to Prepare for Tax Computation



22<sup>nd</sup> April 2026

9.00 am – 5.00 pm

Armada Hotel,  
Petaling Jaya, Selangor



Due to the recent development Regulations under the Income Tax Act, the Inland Revenue Board (“IRB”) has laid out a number of requirements while preparing for tax computation whether for business or limited liability company. Many additional/incidental supporting documents are required to be kept in order to support the transactions and/or the tax adjustments in relation to claiming the expenditure and capital allowance. The business and company must also not to neglect the income when putting into the computation to avoid understatement of tax.

## **OBJECTIVE:**

This seminar aims to convey the information of what source of income is to be taxed as business and other income, which carry different effects to the business. It also lays out the requirements in order to claim the expenditure during the era where different laws have been enacted and enforced.

## **HOW WILL YOU BENEFIT:**

At the end of this training session, participants will learn to:

- Various source of income that is taxable and non-taxable
- Various source of expenditure that is deductible and non-deductible
- Substance test on the revenue and capital expenditures that will affect the deductibility of the expenses and the capital allowance

### **Course Fee:**

**Normal Price**

**RM 1,288.00/pax**

**Early Bird Promo (register before 17<sup>th</sup> April 2026)**

**RM 1,088.00/pax**

**If you come with a colleague or bring a friend**

**RM 988.00/pax**

**HRDCorp Claimable Course**

**\*\*Price includes: Speaker Notes, Attendance e-Certificate, Tea Breaks and Lunch**



# 10 Things to Prepare for Tax Computation

## COURSE OUTLINE

### 9.00am – 10.30am

- **Source of income**
  - a) Business income
    - i. How an income is to be regarded as business income
    - ii. Accounting treatment
    - iii. Income tax treatment
    - iv. Recognition of Gross Income – s. 24(1)
  - b) Non-business income
    - i. Interest income
    - ii. Dividend income – *subject to dividend tax*
    - iii. Rental income – *business source v non-business source*
    - iv. Other income
    - v. Others – *Capital appreciation to be regarded as business source and other source*

### 10.30am – 12.00pm

- Type of Expenditure
  - a) Capital v Revenue
  - b) Small value assets
    - i. Treatment of small value assets for a company with corporate owner
  - c) Deduction of expenditure in arriving at adjusted income
    - i. Pre-commencement expenses & Pre-operating expenses
    - ii. Professional fee
    - iii. Salary and statutory contribution
    - iv. Entertainment and gift
    - v. Insurance
    - vi. Repair and maintenance
    - vii. Interest restriction
    - viii. Advertisement
    - ix. Travelling and accommodation
    - x. Rental expense

### 1.00pm – 3.30pm

- d) Capital allowance
  - i. Qualifying expenditure
  - ii. Initial allowance
  - iii. Annual allowance
  - iv. Accelerated capital allowance
  - v. Balancing allowance
  - vi. Balancing charge
- e) Substance determining the deductibility of expenses and claiming of capital allowance

### 3.30pm – 5.00pm

- Type of Expenditure
  - a) Company and LLP
  - b) Person with business source of income
    - i. Sole-proprietorship
    - ii. Partnership
  - c) Type of tax rates
  
- Question & Answer

## ***Main Trainer: Mr Gan Soon Shyang***



The founder and Managing Partner of SS Gan & Co (Chartered Accountants), who is the licensed tax agent honored by the Ministry of Finance. SS is a member of Malaysian Institute of Accountants, qualified and holding a fellow member of Association of Chartered Certified Accountants, Chartered Member of Institute of Internal Auditors. SS is having vast experience in assurance, tax, corporate advisory and related areas in both the public practice and commercial companies. He is also an approved trainer by Human Resource Development Corporation (HRDC) and also the trainer for the MIA and the Royal Malaysian Customs (Jabatan Kastam DiRaja Malaysia), in Sabah. SS has recently chaired the Forum of e-Invoice for SMEs, organized by MIA, as a Panelist, and he has been engaged as the trainer for Institute Singapore of Chartered Accountants (ISCA).

He started off his career in audit and switch into taxation for the past 20 years. Currently he is assisting his clients in handling tax planning and advisory cases, especially with regards to the transfer pricing, tax audit and legal cases for both in Tribunal as well as Bahagian Guaman of Inland Revenue Board.

Mr. Gan was also the ACCA lecturer for Taxation and Advance Taxation for YES International College and Nanjing University of Finance and Economy, and currently he has been actively involved in providing seminars for Malaysian tax.

### **METHODOLOGY:**

Lecture, power point presentation, discussions, questions & answers session

### **WHO SHOULD ATTEND**

- Business Owners, Directors, General Managers
- Financial Controllers, Chief Financial Officers
- Finance Managers, Accountants & Accounts Executives
- HR Managers, Marketing Managers, Operation Managers
- Suitable for the following Industries: Manufacturing, Services, Retail, Trading, Processing, Construction, Logistic, Information Technologies, Hospitality and International Businesses



HRDCorp Registered Company

(If Yes, please tick)



**Workshop Title:** **10 Things to Prepare for Tax Computation**  
**Date & Time:** **22<sup>nd</sup> April 2026, Wednesday**  
**Venue & Time:** **Armada Hotel, Petaling Jaya, Selangor (9.00AM – 5.00PM)**

Course Fee	No. of participants	Total Fees
Normal Fee	RM1,288.00/pax	
Early Bird Rate ( <b>Register before 17/4/20226</b> )	RM1,088.00/pax	
If you bring a friend or colleague	RM988.00/pax	
Total	pax	RM

#### DETAIL

Company Name: \_\_\_\_\_ Industry: \_\_\_\_\_

Contact person: \_\_\_\_\_ Company Tel: \_\_\_\_\_

Company Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_ Vegetraian Meal

1. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

2. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

3. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

(In the event of additional participants kindly fill up another registration form)

#### PAYMENT METHOD

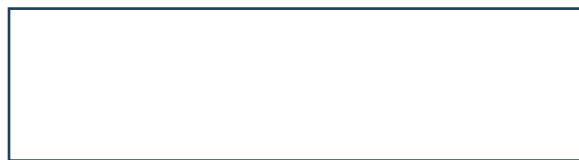
I / We hereby enclose  Online Banking Transfer

Claiming via HRDCorp Claimable Course SBL Khas Levy

Cheque should be crossed and made payable to **YOUNG TITANS ENTERPRISE**. Payments can be deposited into our account - **MBB: 512754-555 259**. A copy of the bank-in slip should be scanned and emailed to [seminar.young.titans@gmail.com](mailto:seminar.young.titans@gmail.com).

Cancellation/ transfer policy: Payment is refundable for cancellation if cancellation is in writing received 7 working days before the event. You can substitute an alternative participant, particulars of which should be given to us in writing before the event. If any participant is absent on the event day, full payment is chargeable.

**YOUNG TITANS ENTERPRISE (YTE)** reserves the right to change the venue(s), date(s) speaker(s) or cancel the event due to circumstances beyond its control. **YTE** also reserves the right to alternative arrangements whatsoever without prior notice to you, should it be necessary to do so. Upon signing the registration form, you are hereby deemed to have read and agreed to the terms and conditions herein.



\_\_\_\_\_  
Signature

and

\_\_\_\_\_  
company stamp

\_\_\_\_\_  
Date:

Should you have any further enquiries, please do not hesitate to contact us.

- Email : [seminar.young.titans@gmail.com](mailto:seminar.young.titans@gmail.com)
- Contact: **Mr Teoh**
- Address: Petaling Jaya, Selangor

Contact No: **011- 1057 3088**