



SUBMISSION OF RETURN FORMS 2024

**More than just filling the Boxes -
Understanding Substance, Relationships, and Impact!**

COURSE INTRODUCTION

Submission of Return Forms extends beyond the stating of details and particulars in the relevant boxes. Taxpayers have to understand what each segment entails and perhaps more importantly, how they are related to other sections of the Forms. Thus, there must be consistency in the information provided.

Careful attention must be given to tax law and procedure so that these prescribed forms are correctly completed where a particular box or segment reconciles with data given in another. Failure to ensure this may prompt the Inland Revenue Board to want to study the person's taxation matters in greater detail through tax audits.

Participants, especially those carrying on business, will be guided through all the relevant sections of the Return Forms C, B, E and EA that need to be addressed. In addition, the impact and relationship of the data furnished and how Revenue would utilise it to verify "features, performance and results" will also be explored.

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COURSE OBJECTIVES



To guide participants in the requirements of Return Forms, the impact of the various segments and how they relate to one another. To highlight recent amendment to Tax Law.

COURSE CONTENTS

1. Completion of Form B

- i. Income details.
- ii. Claims and reliefs.
- iii. Details and analysis of accounts.
- iv. Reconciliation of data.

2. Completion of Form C

- i. Review of year-end financial position.
- ii. Analysis and impact of profit & loss account.
- iii. Related party transactions & transfer pricing.
- iv. Directors, shareholders, & shareholdings.
- v. Other supporting statement.
- vi. Preparation of income tax computation.

3. Employers and Forms E & EA

- i. Remuneration categories.
- ii. Exempt income and benefits.
- iii. Details required in Form E and EA.
- iv. Deadlines for submission and rendering.
- v. Section 83 and employers' duties.

4. New Liabilities

- i. Foreign source income.
- ii. Capital gains.
- iii. Dividend income.

5. Highlights of selected recent amendments to Tax Law.

6. The newly introduced Form CGT (Capital Gains Tax) will also be explained.



LEARNING OUTCOMES

By attending this course, the participants will be able to:



- Understand the relationship between the various sections of the respective Return Forms 2024.
- Complete Return Forms in accordance with Revenue requirements.
- Be aware of recent changes to Tax Laws and Revenue Procedure.

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WHO SHOULD ATTEND

Company directors and managers, financial controllers, company secretaries, human resource managers and anyone who wishes to learn about completing tax return forms.

ABOUT THE TRAINER

Vincent Josef began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches, earning himself a wide command of the numerous demands of Malaysian taxation. Prior to his retirement in 2003, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General.

He also represented the Director General in both the Subordinate and High Courts in prosecution and civil suit matters; his expertise includes Corporate and Business Taxation, Tax Audits and Investigation, Civil Suit and Prosecution, and Monthly Tax Deductions.

In addition, Josef has wide experience in lecturing at IRB events and Malaysian professional institutions including the following:

- a. Chartered Taxation Institute Malaysia
- b. Malaysian Institute of Accountants
- c. Malaysian Association of Company Secretaries
- d. Suruhanjaya Syarikat Malaysia

With his 55-year presence in taxation, Vincent Josef manages his own practice providing taxation consultancy services focused on Tax Audits and Investigation matters, Appeals, "Problem Resolution", and Claims for Tax Refunds. He also assists in MIDA Investment Incentives applications.

Apart from writing for professional magazines, he has written a book "**Tax Audit and Investigation Guide – Malaysia**" published by CCH Malaysia and also served for eight years as its Consultant Editor in respect of the **Malaysian Master Tax Guide**.

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ADMINISTRATIVE DETAILS

Date	26 March 2025
Platform	Virtual platform
Time	9.00 am - 5.00 pm
Training Methodology	Lecture and case discussion
Fee	RM400.00 Standard
	RM500.00 Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points

HOW TO REGISTER?

STEP 01

Strictly via online registration at www.ssm4u.com.my/ecomtrac

STEP 02

NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 03

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information

- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (<https://e-comtrac.ssm.com.my>). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card (MyKAD/NRIC) and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

WEBINAR ACCESS LINK

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance. For this purpose, it is imperative to fill in the email address correctly.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day and for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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All information contained in the brochure is correct and accurate at the time of publication.



COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION



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