


 **LIVE** #PBAG Live (127) 

为什么 **LLP** 会收到 **SSM** 的 **Penalty**?

17 May 2023 (星期三) 8.30PM





Q&A

9:00PM – 9:15PM

小编只收集这段时间提问的问题

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Google Form

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Accounting & Taxation of Contractors and Developers Course

课程日期 & 时间:

- 
19 May 2023 (Friday)
 - **9:30am -5:30pm**
- 
20 May 2023 (Saturday)
 - **9:30am-5:30pm**
 - **5:30pm-7:30pm (Special Bonus Q&A)**

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LAST CALL !!!



其实我很想上 **Accounting and Taxation of Contractors & Developers Course**


可是我又面对经济困难 哎呀~

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****T&C Apply**




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Accounting & Taxation of Contractors and Developers Course



完成课程后，你可以做什么？

- ✔ 了解 **Construction & Developer & Trading Acc** 账目上的分别
- ✔ 了解什么时候应该把 Project 相关的 **Revenue** 和 **Cost classified** 去 P&L?
- ✔ 学会计算 **Percentage of Completion Cost Incurred Method**
- ✔ 学会计算 Contractors 和 Developers 的 **Attributed Profit**
- ✔ 掌握 Construction & Developer 的 **Accounting Entry**
- ✔ 学会分配 **land held for development, common cost** 的费用
- ✔ 什么费用可以 **claim tax**?
- ✔ 如何区分 **Direct / Indirect Cost / Administrative Expenses**
- ✔ 把整个 Project 的 Tax Treatment 做好，**减低 IRB 找上门的机率**



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Accounting & Taxation of Contractors and Developers Course



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可以 refer 这个 circular

EMPLOYERS' CIRCULAR NO. 7/2019

MAKING THE BEST USE OF YOUR HUMAN RESOURCES DEVELOPMENT LEVY WITH NEW UNUTILISED LEVY MECHANISM PERIOD FROM FIVE YEARS TO TWO YEARS

When does the levy become ineligible?


The levy will become ineligible when the balance has not been utilised within a period of 24 months.

This means no claims were made within two (2) years continuously.

不是我讲的是 PSMB Act 2001 (S.25)



 PBA6
  pbag_official
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! Disclaimer !

This presentation materials contain general information only based on our understanding of the current legislation and the related practice thereof, all of which are subject to change, possibly on a retrospective basis.

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References



LIMITED LIABILITY PARTNERSHIPS ACT 2012



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What is Limited Liability Partnership (LLP) ?



Limited Liability
Partnership
(LLP)



Perkongsian
Liabiliti Terhad
(PLT)



有限合伙企业

Limited Liability Partnership (LLP) is an alternative business vehicle regulated under the Limited Liability Partnerships Act 2012 which combines the characteristics of a company and a conventional partnership.



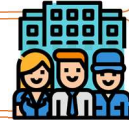
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Salient features of LLP



Is a body corporate and has legal personality separate from its partners (separate legal entity)

Has perpetual succession.



Any changes in relation to the partners of an LLP will not affect the existence, rights or liabilities of the LLP.

Has unlimited capacity and capable of suing and being sued, acquiring, owning, holding and developing or disposing of property.

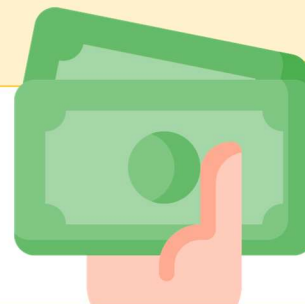
May do and suffer such other acts and things as bodies corporate may lawfully do and suffer.

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Registration fee



The registration fee for the registration of a new LLP or for the conversion into an LLP is **RM500**.



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注册 **LLP** 过后
需要注意什么事项？
才不会中 **PENALTY**

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**ANNUAL
DECLARATION**

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Annual Declaration

Every LLP is required to lodge with the Registrar an annual declaration executed by any 2 partners of the LLP stating their opinion that, as at the date of the declaration, the LLP —

- a) appears to be able to pay its debts as they become due in the normal course of business; or
- b) does not appear to be able to pay its debts as they become due in the normal course of business.



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Annual declaration

- The declaration shall be lodged annually within **90 days** from the end of the financial year of the limited liability partnership.
- In the case of the first annual declaration, it shall be lodged not later than **18 months** from the date of the registration of the LLP



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Annual Declaration



ABC PLT was registered on 1 March 2022 and will have 18 months to lodge its annual declaration. The following scenarios will apply

If ABC PLT determines its



financial year end as 31 December 2022	the first annual declaration is required to be lodged on or before 31 March 2023 (90 days from 31 December 2022).
financial year end as 31 March 2023	the first annual declaration is required to be lodged on or before 29 June 2023 (90 days from 31 March 2023).
financial year end as at 31 August 2023	the first annual declaration is required to be lodged on or before 1 September 2023 (final day of the eighteen-month period)

In all of the above scenarios, the lodgement of the first annual declaration is within 18 months from the date of the registration of ABC PLT regardless of the different financial year end dates.

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Failure to lodge the declaration



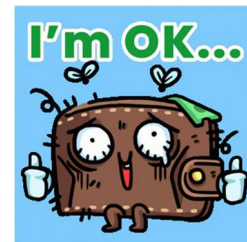
- Failure to lodge the declaration within the specified time or extended time is an offense, punishable by a **fine** not exceeding **RM 20,000**.
- For a continuing offense, an additional fine not exceeding **RM500 per day** may be imposed after conviction.



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Making a declaration without reasonable grounds

- Making a declaration without reasonable grounds is an offense, punishable by a fine not exceeding **RM 250,000** or **imprisonment** for up to two years, or both.



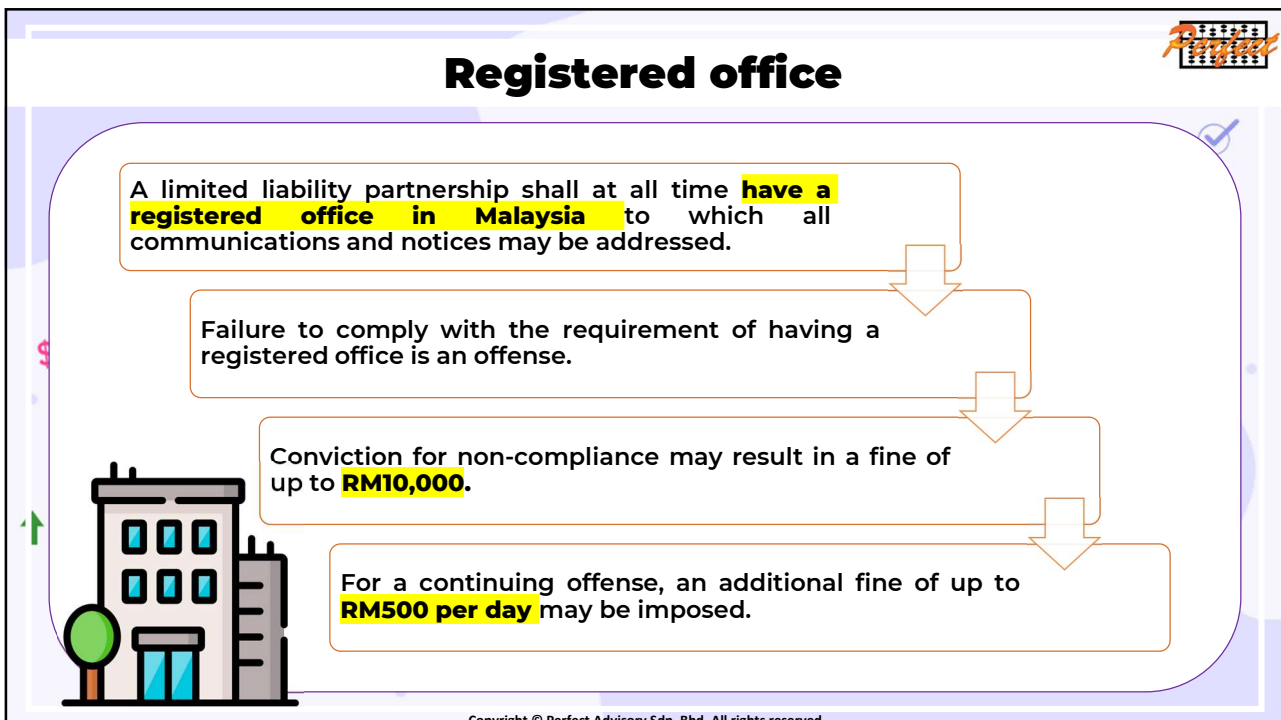
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Providing false or misleading information in connection with the declaration

- Providing false or misleading information in connection with the declaration is an offense, punishable by **imprisonment** for up to three years or a fine ranging from **RM 250,000 to RM 500,000**, or both.



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 Personal & Business Risk Management 个人及商业风险管理	 Business Digitalization Services 企业数据化服务
 Estate Planning (Will & Trust) 遗产与信托规划	

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REGISTERS AND DOCUMENTS TO BE KEPT AT REGISTERED OFFICE

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Keeping of Registers and Statutory Record



An LLP shall keep at all times at the registered office the following:

- 1** a notice of registration issued by the Registrar of LLP;
- 2** a register of the name and address of each partner and compliance officer
- 3** a copy of the most recent annual declaration;
- 4** a copy of any statement lodged with the Registrar under the LLP Act 2012

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Keeping of Registers and Statutory Record



An LLP shall keep at all times at the registered office the following:

- 5** a copy of certificate (if any), issued by the Registrar under section 11(4) LLP Act 2012;
- 6** a copy of the LLP agreement and any amendment thereto
- 7** a copy of any instrument relating to any charge created by the LLP; and
- 8** any other documents that the Registrar may, from time to time, require to be kept by an LLP

The documents mentioned must be available for inspection and copying during normal business hours upon request by a partner.

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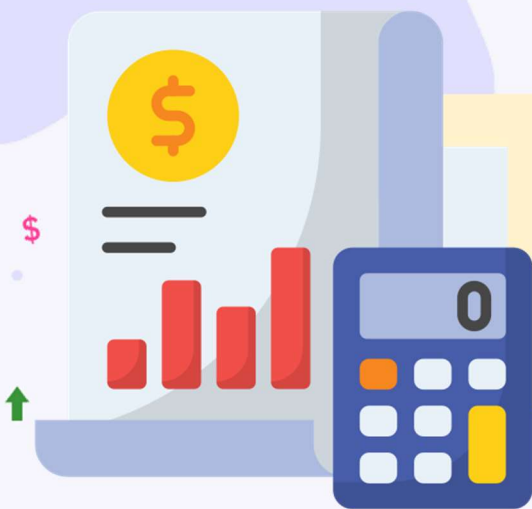
Fails to keep the Registers & Documents

- Be liable to a fine not exceeding **RM10,000** and
- In the case of a continuing offence, to a further fine not exceeding **RM500 for each day** during which the offence continues after conviction.



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KEEPING OF ACCOUNTING RECORDS



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Keeping of accounting records



- An LLP is required to keep accounting and other records that sufficiently explain the transactions and financial position of the LLP.
- These records should enable the preparation of **profit and loss accounts** and **balance sheets** that present a true and fair view of the LLP's state of affairs.
- The records should be **kept at the LLP's registered office** or any other location approved by the partners, provided that the Registrar has been notified of that place.
- The LLP must retain the accounting records and other relevant records for a minimum period of **7 years from the end of the financial year** in which the transactions or operations covered by those records are completed.
- The registrar has the authority to issue a written notice requiring the LLP or its partners to **produce the accounting and other records for inspection** at a specified time and place.

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Failure to retain and location of records



- Failure to retain and location of records is an offense.
- The LLP and every partner may be liable to a fine not exceeding **RM10,000**.
- For a continuing offense, an additional fine not exceeding **RM500 per day** may be imposed after conviction.



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Failure to produce records for inspection

- Failure to produce records for inspection is an offense.
- The person responsible may be liable to a fine not exceeding **RM50,000, imprisonment** for a term not exceeding 6 months, or both.



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Limited Liability Partnership (LLP)

课程
正式推出

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课程时间表

配套	课程	日期 & 时间 (共 18 Hours)
0 基础 LLP 速成班	0 基础 LLP 速成班 LLP Fast Track	17 June 2023 (星期六) – 4 hours (2.00 pm – 6.00 pm)
LLP 精通实战班	Hero in SSM matters and LLP Act 2012	01 July 2023 (星期六) – 7 hours (10:00 am – 5:00 pm)
	Hero in TAX matters	02 July 2023 (星期日) – 7 hours (10:00 am – 5:00 pm)

课程 Outline

0 基础 LLP 速成班 (LLP Fast Track)

1. What is LLP?
2. What is the advantage of using LLP to do business?
3. What is the cost for setting up and maintaining LLP?
4. Who is suitable to do business using LLP?
5. How to register a LLP?
6. What is compliance office? Who is eligible and what is the duty of CO?
7. Why do you need a partnership agreement when register a LLP?
8. What is the yearly submission required under SSM?
9. What is the yearly submission required under IRB?
10. How to deregister LLP when cease business?

谁适合上课？

- ✓ 对 LLP 完全没有概念的小白
- ✓ 刚刚进 LLP 公司工作的新手 admin
- ✓ 想要了解 LLP 基本操作的行政人员

课程 Outline

LLP 精通实战班 (Zero to Hero Course)

❖ Hero in SSM matters and LLP Act 2012

1. Formation & Registration
2. Registration of changes in particulars
3. Registers and documents to be kept at registered office
4. Publication of name
5. Mutual rights and duties of partners
6. Limited liability of partners
7. Obligation & Resignation of Compliance officer
8. Annual Declaration (AD)
9. Beneficial Ownership of LLP
10. dissolution of LLP
11. acquisition of land by LLP

谁适合上课？

- ✓ 想要完全掌握 LLP 知识的 Freelancer
- ✓ 在 Tax / Cosec Firm 工作的行政人员



课程 Outline

LLP 精通实战班 (Zero to Hero Course)

❖ Hero in TAX matters

1. Preparation of information and financial statement for income tax purpose
2. Residence status of LLP
3. Tax impact when changes of partners in LLP
4. Tax treatment of LLP
5. Tax treatment on conversion of a conventional partnership or company to LLP
6. Tax treatment on distribution of profit to partners
7. Change of LLP accounting period (CP204B)
8. Submission of tax estimates/tax amendments payable (CP204/CP204A)

谁适合上课？

- ✓ 想要完全掌握 LLP 知识的 Freelancer
- ✓ 在 Tax / Cosec Firm 工作的行政人员





PRE ORDER

LLP 零基础速成班

+

LLP 精通实战班

=



RM1,199

现在只需付 **Booking Fee**
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RM50

Booking Fee

RM100

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如果在 **31/05/2023** 前, 报名人数低于**50**人, **PBAG** 将会安排退款 **Booking Fee**, 课程取消。

如果在 **31/05/2023** 前, 报名人数超过**50**人, 课程将会在 **6 & 7** 月如期进行, 不接受任何理由退款。

在开课的 **7** 天前, 学员需要把课程余额费用付清才可以参与课程。

未缴付课程余额费用的学员, **Booking Fee** 一律不退还。

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