

Income Tax 104 (Investment Holding, RPGT & RPC)

Investment Holding Company

- **Introduction**
[definition & determination of IHC, etc]
- **Tax Treatments**
[S60F- non-listed company]
[S60FA- listed company]
- **Capital Allowances & IBA**
Q&A

Group Reliefs for Companies

- **Introduction**
[definitions, qualifying criteria, etc]
- **Eligibility for Group Relief**
[requirements under S44A(3) and S44A(7) of ITA 1967, etc]
- **Computation of Group Relief**
- **Companies Not Eligible for Group Relief**
- **Other Information**
[revision of losses, penalties, etc]
- **Q&A**

Real Estate Gain Tax (RPGT) & Real Property Company

- **Introduction**
[RPGT Act 1967, scope of charge, etc]
- **RPGT rates & Disposals**
[rates, calculations, exemptions, etc]
- **Transfers involving RPGT**
[transfer of shares & transfers of fixed assets into stocks]
- **Real Property Company (RPC)**
[definition, determination of control, etc]
- **Q&A**

Income from Letting of Property

- **Rental Income**
[S4(a) Business source and S4(d) Non- Business Source]
- **Rental Income received in advance**
[S24(1A) of ITA 1967]
- **Rental Expenses**
[direct expenses, pre-commencement expenses, interest restrictions]
- **Capital Allowances & IBA**
- **Q&A**

