



GOLD SPONSORS:





SUPPORTERS:

Think Ahead



# MALAYSIAN TAX CONFERENCE 2018

Embracing the Challenges of Tomorrow

17 & 18 April 2018 (Tuesday & Wednesday) Kuala Lumpur Convention Centre

Taxation challenges are becoming increasingly complex, with growing trends like digitalisation, Base Erosion & Profit Shifting (BEPS), Earnings Stripping Rules (EPS), and tax investigation and audits taking precedence and raising expectations of regulation, governance and compliance.

This two-day conference is specially designed to provide concise updates on the latest developments and practical guidance in key areas to assist tax practitioners and top management to manage the contemporary challenges of tax accounting.

Join our experts to find out more about the current and emerging pressures on tax professionals, and how you should shape your strategies and responses to enhance tax compliance and impacts.

### **OBJECTIVES**

The conference aims to assist you to:

- Keep abreast of, and analyse recent developments in Malaysian and international taxation
- Discuss and understand the practicalities of taxation and digital businesses
- Provide thought leadership ideas on the selected areas of taxation that is currently impacting the Malaysian economy
- Learn findings and outcomes from selected case studies and best practical solutions
- Gain practical pointers to minimise risks and reduce
   potential tax liabilities
- Network with like-minded tax professionals and accelerate your business with confidence

### WHO SHOULD ATTEND

- Tax Practitioners
- Tax Managers
- Tax Agents
- Chief Financial Officers
- Finance Directors
- Heads of Finance
   Department
- Accountants

## **CONFERENCE PROGRAMME**



### **DAY 1 PROGRAMME**

8.00am	REGISTRATION & WELCOME REFRESHMENTS
9.15am	Welcome Address by MIA President
9.25am	Keynote Address by Guest of Honour
9.45am	SESSION 1: Economic Outlook–Towards Year 2020 What's the projected state of Malaysia's economy as it heads towards 2020? How will your business fare? This session examines Malaysia's current and forecasted economic outlook, and delves deeper into factors

export demand, and consumer confidence levels.

11.00am MORNING REFRESHMENTS & NETWORKING

11.45am SESSION 2: E-commerce & Taxation: A Virtual Reality Malaysia stands to collect a significant amount of tax from the digital economy as e-commerce booms. However, current regulations need to be amended to capture higher taxes on e-commerce transactions, because many large online retailers are offshore. Join our experts on digital tax developments-from MDEC, public practice and IRB-as they offer diverse perspectives on how to manage the taxation opportunities and challenges in e-commerce.

affecting performance, such as stimulation of domestic demand vs

#### LUNCH & NETWORKING 1.00pm

- SESSION 3: Analysing BEPS Impact on Permanent Establishments 2.15pm Determining Permanent Establishments (PEs) is fundamental to BEPS implementation. This session aims to guide you on how to manage emerging PE risks under the new PE guidance, which affects many businesses especially multinational enterprises (MNEs). Failure to manage these risks appropriately may result in additional reporting requirements, penalties for non-compliance, corporate tax exposure, reputational risk and increased scrutiny from tax authorities. Our BEPS expert will also provide an overview of the tax residency rules applicable in the different jurisdictions.
- SESSION 4: Bitcoin–What is the Tax Reality? 3.30pm Bitcoins are the talk of the town, and understandably, governments and tax authorities want to regulate and control the billion dollar trade in cryptocurrencies. This session offers the latest insights into how bitcoins are taxed, what you need to know to calculate taxes correctly on cryptocurrency transactions, how to plan your tax to optimise taxes on Bitcoin transactions, and ends with tax tips for merchants and businesses that accept Bitcoin.

AFTERNOON REFRESHMENTS & END OF DAY 1 4.45pm

### **DAY 2 PROGRAMME**

8.00am	REGISTRATION & WELCOME REFRESHMENTS
9.00am	SESSION 5: Update on Tax Cases
	This session offers priceless lessons from key tax cases and their
	ramifications.
	BONUS: get advice from leading legal eagles on the best practice
	solutions for organisations operating in Malaysia.
10.00am	MORNING REFRESHMENTS & NETWORKING
10.45am	SESSION 6: Tax and the Accounting Reporting Standards
	Confused by the possible tax impacts arising from the recent and
	upcoming introduction of key accounting and reporting standards? This
	session helps you figure out the implications of these new standards, and
	how to manage the subsequent tax risks and impacts.
12.00pm	SESSION 7: Conflict Between GST and Income Tax
	All tax practitioners should become more invested and vocal about tax
	reforms, as you have an obligation as accountants to uphold and protect
	public interest. A keen proponent of tax reforms to promote sustainability,
	competitiveness and social wellbeing, the speakers will address two
	competitiveness and social wendering, the speakers will address two

key reform issues: one, calling for the gradual reduction of income tax rates to offset potentially higher GST, and two, urging for policy makers' commitment to fiscal discipline to curb wastage and deliver economic results and public services that match taxpayers' contributions.

#### 1.15pm LUNCH&NETWORKING

SESSION 8: Earnings Stripping Rules-Basics Explained and Its 2.30pm **Impact on Business** 

> A key announcement in Budget 2018, Earnings Stripping Rules (ESR) will take effect from 1 January 2019, replacing the existing thin capitalisation legislation. ESR aims to reduce the use of interest deductions by businesses, especially multinationals, to reduce domestic tax. In this session, the regulator will explain: the parameters /outline of the ESR, the impact on businesses, the limitations, and the recommended steps that should be taken to prepare for the ESR.

AFTERNOON REFRESHMENTS & END OF CONFERENCE 4.30pm

### PARTICIPANTS' DETAILS

Membership No.: Membership No.: Membership No.: IP N 1.27.   Designation: Email: [Sponsored Staff] [RM 1.48.   The above Conference fee is inclusive of Sty. (Str. Conference) fee is inclusive of S	Participant 1 Full name as per I/C (Dato' / Datin / Dr / Mr	/Mrs/Ms):		Vegetarian Meal	Member (I	MIA/MATA/ACCA/CIMA)	RM 1,166
Besignation:       Enail:       In Non-member							
"I Member 'I Non-member 'I Sponsored Staff' Sponsored Staff'   Participant 2 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): I Vegetarian Mean   Designation: Email: I Sponsored Staff'   "I Member 'I Non-member 'I Sponsored Staff' Sponsored Staff' Contract: Safwan / Alya   Participant 3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): I Vegetarian Mean   Designation: Email: I Sponsored Staff'   "I Member 'I Non-member 'I Sponsored Staff' I Vegetarian Mean   Designation: Email:   "I Member 'I Non-member 'I Sponsored Staff' I Vegetarian Mean   Besignation: Email:   "I Member 'I Non-member 'I Sponsored Staff' I Vegetarian Mean   Sponsored Staff' I Sponsored Staff'   "I Member 'I Non-member 'I Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   "I Member 'I Non-member 'I Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   "I Member 'I Non-member 'I Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   "I Member Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   Sponsored Staff' I Sponsored Staff'   Industry: Contact Person:   Address: I Staff Person:   Address: I Staff Person:   Address: <							RIVI 1,272   RM 1,484
ISponsoring MIA/MATAmember's name & membership no.]   Participant2 Full name as per/I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):   Designation: Email:   Designation: Email:   Designation: ISponsored Staff'   IM member 'D Non-member 'D Sponsored Staff' ISponsoring MIA/MATAmember's name & membership no.:   Participant3 Full name as per/I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):   Designation: Email:   Contact Person: Address:   Address: Contact Person:   Address: Address:   GSTID No:: Fax:   Paymentby Cheque Signature & Company Stamp:   Paymentby Cheque Signature & Company Stamp:   Paymentby Cheque Signature & Company Stamp:   Paymentby Cheque Email:   Bank & Cheque No:: Amount RM:   Paymentby Check Card Uvis DMaster   Cardholder's Name: Expiry Date:					The above	Conference fee is inclusive	of 6% GST.
Participant2       Fullname as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):       Image: Contact: Safwan / Alya         Designation:       Email:       To Member * ID Non-member * ID Sponsored Staff       Softwan / Anya         To Member * ID Non-member * ID Sponsored Staff       Gepresoring MIA/MATA member's name & membership no.       Fax: 03 2722 2923/9195         Participant3       Fullname as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):       ID Wembership No::       To Wendership No::         TD Member * ID Non-member * ID Sponsored Staff       Gepresoring MIA/MATA member's name & membership no:       To Wendership No::         TD Member * ID Non-member * ID Sponsored Staff       Gepresoring MIA/MATA member's name & membership no:       To Wendership No::         TD Member * ID Non-member * ID Sponsored Staff       Gepresoring MIA/MATA member's name & membership no:       GST No: 000955203584         ORGANISATION'S DETAILS       Contact Person:       GST No: 000955203584         Organisation:       Contact Person:       GST No: 000955203584         GST ID No::       Te:       Fax:       SPONSORSHIP & EXHIBITION         Paymentby Cheque       Signature & Company Stamp:       Paymentby Cheque         Bank & Cheque No::       Amount RM:       Te in all mail@mia.org.my         Paymentby Credit Card       Uvisa       Imaster         Cardholder's Name:       Cardholder's Name:		(Sponsoring MIA/M	ATA member's name &	membership no.)			
Membership No::     Kuala Lumpur Convention Centre       Designation:     Email:     Contact : Safwan/Alya       TD Member 'D Non-member 'D Sponsored Staff'     (Sponsoring MIA/MATA member's name & membership No.)       Participant3     Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):     Devignation:       Designation:     Email:     Devignation:       'D Member 'D Non-member 'D Sponsored Staff'     (Sponsoring MIA/MATA member's name & membership No.)       Membership No:     Contact 'Person:       'D Member 'D Non-member 'D Sponsored Staff'     (Sponsoring MIA/MATA member's name & membership no.)       ORGANISATION'S DETAILS     Contact Person:       Organisation:     (Sponsoring MIA/MATA member's name & membership no.)       Industry:     Contact Person:       Address:     Tel:     Fax:       GST IDNo.:     GST IDNo:     Sponsored Staff'       (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)     Signature & Company Stamp:       Payment by Credit Card     Unia     Master       Cardholder's Name:     Amount RM:       Payment by Credit Card     Uvia     Master	Participant 2 Full name as per I/C (Dato' / Datin / Dr / Mr	/Mrs/Ms):		Vegetarian Meal	CONFER	ENCE DETAILS & REGI	STRATION
"I Member "I Non-member "I Sponsored Staff" (Sponsoring MIA/MATA member's name & membership No.)   Participant3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Uvegetarian Meal   Designation: Email: Vegetarian Meal   "I Member "I Non-member "I Sponsoring MIA/MATA member's name & membership No.] Dewan Akauntan   Designation: Email: Wembership No.: Dewan Akauntan   "I Member "I Non-member "I Sponsoring MIA/MATA member's name & membership no.] GST No. 1. Level 33   Tower A, The Vertical (Sponsoring MIA/MATA member's name & membership no.] GST No. 0. 00955203584   ORGANISATION'S DETAILS (Sponsoring MIA/MATA member's name & membership no.] GST No. 100955203584   Organisation: (Sponsoring MIA/MATA member's name & membership no.] GST No. 100955203584   Industry: Contact Person: Contact Person:   Address: (Sponsoring MIA/MATA member's name & membership no.] GST No. 100955203584   (Applicable for Companies/Individuals registered (Sponsoring MIA/MATA member's name & membership no.]   (Applicable for Companies/Individuals registered (Sponsoring MIA/MATA member's name & membership no.]   (Applicable for Companies/Individuals registered (Signature & Company Stamp):   PAYMENT DETAILS Sponsoring MIA/MATA member's name & membership no.]   Payment by Credit Card (Name Companies/Individuals registered   with the Royal Malaysian Customs Department) Signature & Company Stamp:   Tell : :   Pa							sday),
"D Member 'D Non-member 'D Sponsored Staff' (Sponsoring MIA/MATA member's name & membership no.) Fell :: 03 2722 293/9195   Participant3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Deven Akauntan Deven Akauntan   Designation: Email: :: 03 2722 293/9195 Email: :: 03 2722 293/9195   Designation: Email: :: 03 2722 293/9195 Email: :: 03 2722 293/9195   Designation: Email: :: 04 Qegetarian Meat Deven Akauntan   'D Member 'D Non-member 'D Sponsored Staff' .: 000955203584   Organisation: .: 000955203584   Industry: Contact Person:   Address: .: 010955203584   GROUP DISCOUNT Enjoy 109% Discount off total fee for 3 pax and above from the same organisation Industry: Contact Person: Address: GST No. : 000955203584 SPONSORSHIP & EXHIBITION OPPORTUNITIES Payment by Cheque Bank & Cheque No.: Annue RM:: Payment by Credit Card Qayment by Cr	Designation:	Email:			Contact	: Safwan/Alya	
(Sponsoring MAAMATA member's name & membership no.) Email sp@mia.org.my   Address Sp@mia.org.my   Address Membership No.:   Designation: Email   'D Member 'D Non-member 'D Sponsored Staff' Gsponsoring MAAMATA member's name & membership no.)   ORGANISATION'S DETAILS   Organisation:   Industry:   Contact Person:   Address:   GST ID No.:   Email:   Tel:   Fax:   GSTIDNo.:   (Applicable for Companies/Individuals registered   with the Royal Malaysian Customs Department)   Signature & Company Stamp:   Payment by Credit Card   Qranisation:   Cardholder's Name:   Cardholder's Name:   Cardholder's Name:   Cardholder's Name:				•			
Participant3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Uvegetarian Meal   Membership No.: Membership No.:   Designation: Enail:   'Designation: Enail:   'Designation: (Sponsoring MM / MATA member's name & membership no)   ORGANISATION'S DETAILS   Organisation:   Industry:   Contact Person:   Address:   GST ID No.:   (Applicable for Companies / Individuals registered   with the Royal Malaysian Customs Department   Signature & Company Stamp:   Payment by Cheque   Bank & Cheque No.:   Amount RM:   Payment by Credit Card   Card No.:   Earl No.:		(Sponsoring MIA/MATA member's name & membership no.)			Email	: sp@mia.org.my	countants
Membership No.: Tower A, The Vertical Avenue 3, Bangaar South City No. 8, Jalan Kerinchi 59200 Kuala Lumpur   Designation: Email:   "D Member *D Non-member *D Sponsored Staff" 	Participant 3 Full name as per I/C (Dato' / Datin / Dr / Mr	/Mrs/Ms):		Vegetarian Meal	Address	Dewan Akauntan	countains
Designation: Email:   Designation: (Sponsoring MIA/MATA member's name & membership no.)   ORGANISATION'S DETAILS   Organisation:   Industry:   Contact Person:   Address:   Imail:   Tel:   Fax:      GST ID No.:      GST ID No.:      Applicable for Companies/Individuals registered   with the Royal Malaysian Customs Department)   Signature & Company Stamp:   Payment by Cheque   Bank & Cheque No.:   Amount RM:   Payment by Credit Card   Card No.:   Expiry Date:						Tower A, The Vertical	
** Member ** Sponsoring MIA/MATA member's name & membership no.   ORGANISATION'S DETAILS   Organisation:   Industry:   Address:   Contact Person:   Address:   Tel:   Fax:   GST ID No.:   GST ID No.:   (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)   Signature & Company Stamp:   Payment by Cheque   Bank & Cheque No.:   Payment by Credit Card   Card No.:   Expiry Date: Gard No.:	Designation:	Email:				No. 8, Jalan Kerinchi	n City
(Sponsoring MIA//MATA member's name & membership no.)     ORGANISATION'S DETAILS   Organisation: Industry:   Contact Person:     Address:     Contact Person:     Address:     Email:   Tel:   Fax:     GSTID No.:     (Applicable for Companies/Individuals registered   with the Royal Malaysian Customs Department)   Signature & Company Stamp:     Payment by Cheque   Bank & Cheque No.:   Payment by Credit Card   Card No.:   Card No.:                             Card No.: <b>Substr&gt; Contact: Person:      <b>Substr&gt; Fax: Sponsorship &amp; EXHIBITION OPPORTUNITIES Contact: Hani Payment by Cheque Bank &amp; Cheque No.: Argent by Credit Card Card No.: Card No.: Expiry Date:</b> </b>						59200 Kuala Lumpur	
Organisation:   Industry:   Contact Person:     Address:        Tel:   Fax:        GSTIDNo.:        (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)   Signature & Company Stamp:         PAYMENT DETAILS    Payment by Cheque    Bank & Cheque No.:   Amount RM:   Card No.:   Erail:   Card No.:                 Signature & Company Stamp:                    Bank & Cheque No.:   Amount RM:   Card No.:   Erail: <b>Contact:</b> Hani: <b>Contact:</b> Hani: <b>Contac</b>		(Sponsoring MIA/MATA member's name & membership no.)		GST No. : 000955203584			
Industry: Contact Person:     Address:        Address:        Email:        Tel:        Fax:        GSTID No.:        (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) <b>Payment by Cheque Bank &amp; Cheque No.: Payment by Credit Card</b> Card No::   Card No::   Card No:: <b>Contact Plank: Payment by Credit Card Card No:: Expiry Date: Contact Main: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Payment by Cheque Bank &amp; Cheque No.: Card No:: Card No:: Expiry Date:</b>	ORGANISATION'S DETAILS						
Industry: Contact Person:     Address:        Address:        Email:        Tel:        Fax:        GSTID No.:        (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) <b>Payment by Cheque Bank &amp; Cheque No.: Payment by Credit Card</b> Card No::   Card No::   Card No:: <b>Contact Plank: Payment by Credit Card Card No:: Expiry Date: Contact Main: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Contact Hani: Payment by Cheque Bank &amp; Cheque No.: Card No:: Card No:: Expiry Date:</b>	Organisation:					GROUP DISCOL	
Address:     Email:     Tel:     Fax:     GSTID No.:     (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)     Signature & Company Stamp:     PAYMENT DETAILS     Payment by Cheque   Bank & Cheque No.:   Address:     Amount RM:   Card No.:     Expiry Date:        Payment by Credit Card     Card No.:           Payment by Credit Card   Tel:     Contact: Hani  Tel: :: :: :: :: :::::::::::::::::::::::	Industry:	Contact Person:					
Email: Tel: Fax:   GST ID No.:   (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) Signature & Company Stamp:   PAYMENT DETAILS   Payment by Credit Card   Bank & Cheque No.:   Payment by Credit Card   Card No.:   Card No.:   Expiry Date:							
GST ID No.: SPONSORSHIP & EXHIBITION OPPORTUNITIES   (Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) Signature & Company Stamp:   Signature & Company Stamp: Contact : Hani   Tel : 03 2722 9154 Email : hani@mia.org.my   Payment by Cheque   Bank & Cheque No.: Amount RM:   Payment by Credit Card I Visa I Master   Card holder's Name: Expiry Date:						· · · · · · · · · · · · · · · · · · ·	
(Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) Signature & Company Stamp: Contact : Hani   PAYMENT DETAILS   Payment by Cheque   Bank & Cheque No.:   Payment by Credit Card   Cardholder's Name:   Card No.:   Expiry Date:	Email:	Tel:	Fax:				
(Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department) Signature & Company Stamp: Contact : Hani   PAYMENT DETAILS   Payment by Cheque   Bank & Cheque No.:   Payment by Credit Card   Cardholder's Name:   Card No.:   Expiry Date:	GSTID No.:				SPONSO	<b>BSHIP &amp; EXHIBITION</b>	
with the Royal Malaysian Customs Department) Signature & Company Stamp: Tel : 03 2722 9154   PAYMENT DETAILS   Payment by Cheque   Bank & Cheque No.: Amount RM:   Payment by Credit Card U Visa Master   Cardholder's Name:   Card No.:   Expiry Date:							
PAYMENT DETAILS       Email       : hani@mia.org.my         Payment by Cheque       Amount RM:		Signaturo & Comr	any Stamp:				
Payment by Cheque         Bank & Cheque No.:       Amount RM:         Payment by Credit Card       I Visa         Cardholder's Name:       Expiry Date:		Signature & Comp					
Bank & Cheque No.:     Amount RM:       Payment by Credit Card     □ Visa       Cardholder's Name:	PAYMENT DETAILS						
Payment by Credit Card     D Visa     Master       Cardholder's Name:     Expiry Date:							
Cardholder's Name: Card No.: Expiry Date:	Bank & Uneque No.:			И:			
Card No.: Expiry Date:	Payment by Credit Card		□Visa	□ Master			
	Cardholder's Name:						
I Authorise Payment of RM:	Card No.:		Expiry Date	e:			
	I Authorise Payment of RM:						

# **REGISTRATION FORM**

Please 🗹 the appropriate checkboxes.

### **CONFERENCE FEES**

# 72 ₹4

### J

		IMPORTANT NOTES:
Cardholder's Signature:	Date:	Registration is on a first-come-first-served basis. Only fully completed registration form will be processed.

### **TERMS & CONDITIONS**

### PROGRAMME FEE

- Fee is payable to **MALAYSIAN INSTITUTE OF ACCOUNTANTS** Fee includes course materials, lunch and 2 tea breaks per day.
- •
- Full payment of the above amount shall be made within thirty (30) days from the date of the Payment Advice or on the day of the event, whichever earlier. Admittance may be denied upon failure to make full payment as per the above requirement. •
- CANCELLATION/TRANSFER

Upon registering, participant(s) are considered successfully enrolled in the event. Should participant(s) decide to cancel/transfer their enrolment, a cancellation/transfer policy shall be applied as follows. a. Written cancellation/transfer received less than seven (7) days from the date of the event:

A refund (less administrative charge of 20%) will be made
 Unpaid registrations will also be liable for 20% administrative charges
 b. Written cancellation/no show on the day of the programme:

- No refund will be entertained
   Unpaid registrations will also be liable for full payment of the registration fee
   Partial cancellation is not allowed

You can substitute an alternate participant if you wish to avoid cancellation/transfer charges. Any difference in fees will be charged accordingly.

\*Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed after the registration is accepted. Terms and conditions apply. <sup>1</sup>The Sponsored Staff must report directly to the sponsoring MIA/MATA member in his/her firm or company.

- CERTIFICATE OF ATTENDANCE AND CPE HOURS
   Upon full attendance of the programme, participants will be issued a Certificate of Attendance on day two of the programme.

  - For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event. For MATA members, the CPD points will be updated within 2 weeks of the event. Participants will only be entitled to the CPE credit hours upon attending the entire duration of the programme. **CPE credit hours will not be accorded for partial attendance**. •

### DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER The Organisers reserve the right to change the speaker(s), date(s) and to cancel the programme should circumstances beyond its control arises. The Organisers also reserve the right to make alternative arrangements without prior notice should it be necessary to do so. Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.