

# Withholding Tax Workshop

## - Latest Development in Malaysia

Wednesday, June 27, 2018 (One-day Workshop)  
9.00 a.m. – 5.00 p.m.  
Hotel Istana Kuala Lumpur  
MICPA CPD Hours : 8 Hours

**HRDF**  
CLAIMABLE UNDER  
SBL SCHEME

### Overview

There are recent developments to the withholding tax regime in Malaysia. A better understanding of the developments is crucial in complying with the withholding tax obligations and in avoiding potential non-compliance penalties.

This workshop will address the various types of withholding taxes with the aim to give a better understanding of the law and practice to the participants. Focus will be placed on the changes, which took place in 2017, in respect of the definition of royalty and the derivation of income of non-residents, which are subject to withholding tax under Section 109B.

There will be sharing of experiences and discussion on the public rulings issued by the Inland Revenue Board of Malaysia (IRBM) as well as the administrative aspects of withholding tax compliance, such as completing the withholding tax form.

### Programme Outline

Time	Programme
8.30 a.m. – 9.00 a.m.	Registration
9.00 a.m. – 10.30 a.m.	<ul style="list-style-type: none"> <li>• Overview of Withholding Tax</li> <li>• Withholding tax under Section 109B – Special classes of income &amp; IRB's Public Ruling No. 1/2014</li> <li>• Withholding tax under Section 107A – Contract payments</li> </ul>
10.30 am – 10.45 p.m.	Coffee break
10.45 am – 1.00 p.m.	<ul style="list-style-type: none"> <li>• Difference between withholding tax under Section 109B and Section 107A</li> <li>• Withholding tax under Section 109 – Interest or royalty</li> </ul>
1.00 am – 2.00 p.m.	Lunch
2.00 p.m. – 3.30 p.m.	<ul style="list-style-type: none"> <li>• Withholding tax under Section 109F – Other gains or profits &amp; IRB's Public Ruling No. 1/2010</li> <li>• Applications of double taxation agreements</li> </ul>
3.30 p.m. – 3.45 p.m.	Coffee break
3.45 p.m. – 5.00 p.m.	<ul style="list-style-type: none"> <li>• Administrative aspects and withholding tax form</li> <li>• GST and transfer pricing implications for payments made to non-residents</li> </ul>
5.00 p.m.	End of workshop

### Guest Speaker

**KOO KIAN MING** is currently the Executive Director, Tax of BDO Kuala Lumpur.

Kian Ming has over 17 years of experience in corporate tax compliance and advisory serving multinational and local companies in diversified industries such as oil and gas, property development and construction, property investment, manufacturing, retail and plantation. He has advised clients on various tax issues such as inbound and outbound investments, group reorganisation, tax efficiency structures, tax incentives and has also involved in various tax due diligence exercises due to M&A activities.

# REGISTRATION FORM

You may photocopy the registration form if additional copies are required

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Member : RM530.00 per participant

Non-member : RM668.00 per participant

**Closing date** for registration is one week before the Workshop

\*Fee is inclusive of 6% GST

### 1st Registrant

Full Name:

Email:

Designation:

Vegetarian

Please indicate with a tick (✓)

MICPA Members

Others

### 2nd Registrant

Full Name:

Email:

Designation:

Vegetarian

Please indicate with a tick (✓)

MICPA Members

Others

### Organisation Details

Company:

(will appear in tax invoice)

Address:

Contact Person:

Fax:

Telephone Number:

Email:

Staff of MICPA members' firms and Approved Training Organisation (ATO) who are not MICPA members are entitled to MICPA members' rate of registration (RM530.00 per participant) provided the registrations are made through the member's firms or ATOs.

Group discount of 10% for 3 pax and above, or Early Bird registration of 10% for one month before closing date.

#### PAYMENT BY CHEQUE

All cheques should be crossed and made payable to "The Malaysian Institute of Certified Public Accountants" or "MICPA"

#### CANCELLATION

All cancellations must be notified in writing. An administrative charge of 20% of the registration fee will be levied for cancellations received before the closing date for registration. There will be no refund of the registration fee if cancellation is received after the closing date for registration. However, should a participant be unable to attend, a replacement may be sent. Any difference in fee payment will be charged / refunded accordingly.

#### DISCLAIMER:

The organiser reserves the right to make any amendments to the programme, venue, speaker replacements, topics or cancellation of the event if warranted by circumstances beyond its control

#### PAYMENT BY CHEQUE:

Cheque No:

Cheque Amount:

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Type of Credit Card:

VISA

MasterCard

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Issuing Bank:

Credit Card Number:

Expiry Date:

Cardholder's Name:

Signature (as per card):

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**The CPD Department**

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