



MALAYSIAN INSTITUTE
OF ACCOUNTANTS

6 CPE POINTS AWARDED

Points qualify for the purpose of application
or renewal of tax agent licence under
Subsection 153(3), Income Tax Act 1967.



MIA WEBINAR SERIES
A Highly Interactive Learning Session with Live
Q&As, Self-Assessment Quizzes and Quick Polls or Surveys

MIA WEBINAR SERIES

Withholding Tax in Malaysia

Principles and Latest Developments

Withholding tax is an important tax collection mechanism. Understand the practical aspects, penalty provisions, and relevant public rulings issued by the Inland Revenue Board in relation to withholding tax.

12 August 2021 (Thursday), 9.00 am – 5.00 pm



Withholding Tax in Malaysia

Principles and Latest Developments

Withholding tax is an important tax collection mechanism within the Malaysian income tax system. Understanding the implications of recent Budget changes in relation to withholding tax is crucial in ensuring proper compliance with the Income Tax Act. This workshop will cover the practical aspects, penalty provisions and the relevant public rulings issued by IRB in relation to withholding tax.

OBJECTIVES

This programme seeks to help you discover:

- the latest developments on withholding tax in Budget 2020 & 2021
- the types of payments subjected to withholding tax
- how and when payment to non-residents are subjected to withholding tax
- what the penalties are for non-compliance

METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

WHO SHOULD ATTEND

- Chief Financial Officers
- Financial Controllers
- Finance Managers
- Accountants
- Tax Consultants
- Company Secretaries
- Tax Practitioners and Advisors

PROGRAMME OUTLINE

8.30 am –9.00 am	Participants login to join the webinar
9.00 am –12.00 pm	<ul style="list-style-type: none"> • Purpose and Objectives of Withholding Tax • Payments that are Subject to Withholding Tax: <ul style="list-style-type: none"> > Interest (S109) > Royalty (S109) > Service fee (S109B) > Rental of movable property (S109B) > Gains or profits under S4(f) (S109F) > Public entertainer fee (S109A) > Contract fee (S107A) • Penalties for Non-Compliance • Public Ruling 11/2018: Withholding tax on special classes of income (S109B withholding tax) • Public Ruling 6/2017: Withholding tax on income of a non-resident public entertainer (S109A withholding tax) • Public Ruling 1/2010: Withholding tax on other gains or profits (S109F withholding tax) • Practical Issues in Relation to Withholding Tax • What is “Permanent Establishment” and “Place of Business”? • Impact of Double Tax Agreements on Withholding Tax
12.00 pm –2.00 pm	Break
2.00 pm –5.00 pm	<ul style="list-style-type: none"> • Withholding Tax and Service Tax on Imported Services • Redefinition/Amendments of the Following in Budget 2017: <ul style="list-style-type: none"> > Royalty > Public entertainer > Payment for services • Income Tax (Exemption) (No. 9) Order 2017 <ul style="list-style-type: none"> > WHT Exemption on Services Rendered Outside Malaysia • Practice Note 3: Clarifications on effective date of Income Tax (Exemption)(No. 9) Order 2017 • Practice Note 1/2018: Tax treatment on digital advertising (eg: FB & Google) provided by a non-resident • Guidelines on Taxation of Electronic Commerce Transactions: 13 May 2019 • Q&A Session
5.00 pm	End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

Withholding Tax in Malaysia

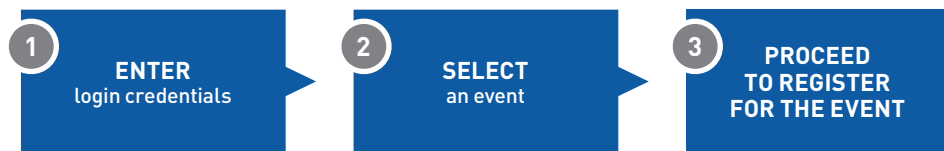
Principles and Latest Developments

REGISTRATION PROCESS



- To view more events and download the full brochure, please visit: **pd.mia.org.my**
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

EXISTING USER



NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR WEBINAR

WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
- Individual Registration:** Full payment shall be made at the point of online registration.
- Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
 - Remain logged in at least 80% of the time allocated for the webinar,
 - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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DATA PROTECTION

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EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

DISCLAIMER

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With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

SPEAKER/TRAINER

CHOW CHEE YEN

FCCA, FCTIM, CA(M)

Chee Yen is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 30 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments and goods and services tax (GST).

Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by ACCA, CCH, CPA Australia, CTIM, MIA, MAICSA, MICPA and the STAR newspaper. In addition, he conducts in-house training for both professional firms and corporations as well as a guest speaker for national and international conferences.

He is a Council Member of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations.

WEBINAR FEES

Member/Member Firm	RM 450
Non-member	RM 550

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

WEBINAR DETAILS & REGISTRATION

12 August 2021 (Thursday)

Session 1 : 9.00 am – 12.00 pm

Session 2 : 2.00 pm – 5.00 pm

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