



Malaysian Institute Of Taxation  
<http://www.mit.org.my>

*The Premier Body For Tax Professionals*

# Workshop on Cross Border Transactions

## Date & Venue

30 October 2008

Mutiara Hotel, Johor Bahru

6 November 2008

Bayview Hotel, Penang

## Time

9.00a.m – 5.00p.m

### INTRODUCTION

The tax issues connected to cross border transactions can be complicated. These include withholding tax implications, tax treatment of "foreign source income" and the related expenses and the consequences of sales of assets between controlled parties, to name a few. This workshop will take the participants to a detailed discussion of the important areas to be considered to ensure that the tax affairs of the relevant parties engaged in cross border transactions are adequately addressed.

### SPEAKER

#### MR HARVINDAR SINGH

**HARVINDAR SINGH** is an Associate Member of MIT, Fellow Member of the Chartered Association of Certified Accountants and a Chartered Accountant of the Malaysian Institute of Accountants. He has more than 13 years of experience in taxation gained at two of the largest accountancy firms in the world, PricewaterhouseCoopers and Ernst & Young.

Having proved his mettle with the Big Four accounting firms, Harvindar is currently the Managing Partner of Harvey & Associates, a boutique firm with a diversified portfolio of clients. Harvindar is a Tax Consultant to numerous MNCs as well as fellow accounting firms and his expertise and views on taxation are actively sought by his peers and industry players alike.

### COURSE CONTENTS

- Inbound investments
  - branch / incorporated company
  - regulatory approvals
- Outbound investments
  - legal entity – branch / incorporated company
  - holding company structures
- Withholding tax and cross border transactions
  - Special Classes of Income under Section 4A of the Income Tax Act, 1967
- Section 109B vs Section 107A of Income Tax Act, 1967
  - how it is applied in practice
- Determination of Permanent Establishments and the income tax implications
- Double tax agreements and bilateral tax credits / double taxation relief
- Steps to determine if income remitted to Malaysia is foreign or Malaysian sourced
- Tax treatment of cross border sales / purchases of assets
- Labuan Offshore Companies as holding companies for investments in the region
- 2009 Budget proposals
  - Proposals affecting rules on Transfer Pricing
  - Introduction of Advance Pricing Arrangements
  - Withholding tax on Section 4(f) income and other proposed amendments
  - Thin Capitalisation Rules
- Case studies



MIT Member  
Member's firm staff  
Non-member

(inclusive of materials, lunch and two tea breaks for each workshop)

RM315.00

RM365.00

RM415.00



## Workshop on Cross Border Transactions

### Registration Form

1. Full Name \_\_\_\_\_  
(As per IC)

Designation \_\_\_\_\_

Membership No. \_\_\_\_\_

2. Full Name \_\_\_\_\_  
(As per IC)

Designation \_\_\_\_\_

Membership No. \_\_\_\_\_

Contact Person \_\_\_\_\_

Designation \_\_\_\_\_

Organisation \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_

Please tick the relevant box

30 October 2008 (Mutiara Hotel, Johor Bahru)

6 November 2008 (Bayview Hotel, Penang)

\* I / we hereby enclose

Cash

Personal Cheque

Company Cheque

Cheque No \_\_\_\_\_

for (RM) \_\_\_\_\_

\* Certificate of Attendance will be issued upon receipt of full payment.

Fee is made payable to MIT - CPE. Admission will only be permitted upon receipt of full payment. Registration can be made via fax.

## IMPORTANT NOTES



Contact Ms Latha / Cik Ally

Tel: 03-2162 8989 Ext. 108 / 113

Fax: 03-2162 8990

E-mail: cpd@mit.org.my



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All participants will be presented with a Certificate of Attendance upon successful completion of the workshop for use in registering CPD hours.



Please inform us in writing if you intend to cancel. No refunds are given for cancellation by delegates less than 7 days before the workshop. A 20% administration charge will be retained on other cancellations. Please substitute an alternative delegate if you wish to avoid cancellation penalties. Cancelled unpaid registrations will also be liable for full payment of the course fee.



MIT reserves the right to change the speaker, date and to cancel the workshops should unavoidable circumstances arise.



This registration form serves as our official invoice. No further invoice will be issued.

**For details of other CPD programmes, please log on to MIT website at [www.mit.org.my](http://www.mit.org.my)**

## About The Organiser

MIT was incorporated on October 1, 1991 as a company limited by guarantee. Currently, MIT is governed by its Council of 16 elected representatives, which delegates much of its detailed work to working committees and is the premier body for tax professionals in Malaysia.

Its mission is to be the premier body providing effective institutional support to members and promoting convergence of interests with government, using taxation as a tool for the nation's economic advancement; and to attain the highest standard of technical and professional competency in revenue law and practice supported by an effective secretariat.