



Malaysian Institute Of Taxation
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The Premier Body For Tax Professionals

Withholding Tax & Cross Border Transactions

Date : 7th February 2009

Time : 9.00 am- 5.00 pm

Venue : PNB Darby Park, Kuala Lumpur

COURSE CONTENTS

Withholding tax is an important tax collection mechanism within the Malaysian income tax system. Understanding the practical issues and latest developments in relation to withholding tax is essential to avoid penalties being imposed for non-compliance. The course will provide a practical approach of understanding the withholding tax system in Malaysia. The course outline encompasses the following:

- Purpose and objectives of withholding tax
- Types payments subject to withholding tax
- Penalties for non-compliance
- Public Ruling on Special Classes of Income – Section 4A
- Section 109B vs Section 107A withholding tax
- New withholding tax section – Section 109F
 - [Other gains or profits under section 4(f)]
- Section 109B vs Section 109F withholding tax
- Practical issues in relation to withholding tax
- Double tax relief – bilateral and unilateral relief
- Determination of Malaysian vs foreign sourced income
- Inbound investment – branch vs subsidiary
- What is permanent establishment?
- Case law developments

SPEAKER

MR. CHOW CHEE YEN

MR. CHOW CHEE YEN is a Fellow Member of the Malaysian Institute of Taxation (FTII), a Fellow Member of The Association of Chartered Certified Accountants (FCCA), an Associate Member of CPA Australia, 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) and successfully completed the Certified Financial Planner (CFP) conversion programme. He is currently the Executive Director of Advent Tax Consultants Sdn Bhd and was an Associate Director of an international firm. In addition, he was also attached with PricewaterhouseCoopers and Arthur Andersen Kuala Lumpur, specialising in corporate taxation.

He has more than 17 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 and inbound investments. He was also an editorial member of the Annual Budget Commentary and Tax Information Booklet jointly published by the professional bodies and has written books on Malaysian taxation.



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RM330.00
RM380.00
RM440.00

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

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

Registration Form - Withholding Tax & Cross Border Transactions (7th February 2009)

1. Full Name (As per IC) _____

Designation _____ Membership No. _____

2. Full Name (As per IC) _____

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Contact Person _____

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Address _____

Tel _____ Fax _____ E-mail _____

I / we hereby enclose

- Cash
 Personal Cheque
 Company Cheque

Cheque No _____

for (RM) _____

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.

Its mission statement 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.

Important Notes



Contact Cik Ally / Ms Latha

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



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.



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