

## Cross Border Transactions and Withholding Tax

**Venue:** Le Meridien, Kuala Lumpur

**Date:** 8 July 2009

**Time:** 9.00 a.m – 5.00 p.m

### Introduction

In an increasingly borderless world, the fluidity and rapidity with which cross border business transactions are undertaken is beyond belief. Every such transaction can lead to a myriad of complicated tax issues. Without fail and invariably, the issue of withholding tax comes into the equation in a majority of these transactions. The various Double Taxation Agreements that Malaysia has signed with numerous countries, domestic legislations and practices need to be understood in order to manage the potential penalties and tax costs involved. This is an ongoing process and a lot to keep in touch with.

### SPEAKER

**Harvinder Singh** is an Associate Member of Chartered Tax Institute of Malaysia (CTIM), Fellow Member of the Chartered Association of Certified Accountants and a Chartered Accountant of the Malaysian Institute of Accountants. He has more than 15 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, Harvinder is currently the Managing Partner of Harvey & Associates, a boutique firm with a diversified portfolio of clients. Harvinder 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 Outline

- **Scope of Withholding Tax Provisions**
  - special classes of income
  - contract payments
  - interest & royalties
- **Obligations of Payer**
  - Statutory requirements
  - Administrative requirements
  - The mechanism of collection
- **Compliance Requirements and Budget 2009 amendments**
- **Cross border transactions – engagement of foreign service providers / sale and purchase of assets to non-residents / tax planning in respect of such transactions**
- **Role of Double Taxation Agreements**
  - The concept of Permanent Establishments
  - Section 107A vs Section 109B
- **Outbound Investments**
  - Repatriation of income to Malaysia
  - Foreign source vs Malaysian source income
  - Offshore structures
- **Latest Developments & Issues**
  - Discussions on relevant case laws/precedents
  - Transfer Pricing updates
  - Updates from LHDNM and other developments



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RM330.00  
RM380.00  
RM440.00

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

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

## Registration Form - Cross Border Transactions and Withholding Tax

1. Full Name \_\_\_\_\_

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

2. Full Name \_\_\_\_\_

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

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

Designation \_\_\_\_\_

Organisation \_\_\_\_\_

Address \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

I / we hereby enclose

- Cash  
 Personal Cheque  
 Company Cheque

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

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

Note :

All participants are encourage to participate in the launch of the Direct Access-CTIM credit card which will be held immediately after the workshop at 5.00 p.m.

### About The Organiser

Chartered Tax Institute of Malaysia (formerly known as Malaysian Institute of Taxation) was incorporated on October 1, 1991 as a company limited by guarantee. Currently, CTIM is governed by its Council of 16 elected and 4 appointed 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 Ms Latha / Cik Ally  
Tel: 03-2162 8989 Ext 108/113 Fax: 03-2162 8990 E-mail: cpd@ctim.org.my



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All participants will be presented with a Certificate of Attendance upon full attendance and receipt of full payment 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.



CTIM reserves the right to change the speaker, date and to cancel the seminar should unavoidable circumstances arise.



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



Member's Firm Staff, is the staff of a CTIM member within the same firm.



National Tax Conference 2009  
Date : 4 & 5 August 2009  
Venue : Kuala Lumpur Convention Centre