

# CTIM WORKSHOP

## WITHHOLDING TAX & CROSS BORDER TRANSACTIONS

DATE	VENUE	TIME
11 September 2009	Impiana Casuarina Hotel, Ipoh	9.00am - 5.00pm
14 September 2009	Bayview Georgetown, Penang	
15 September 2009	Mutiara Hotel, Johor Bahru	
29 September 2009	Renaissance Hotel, Malacca	
20 October 2009	Hyatt Regency Hotel, Kota Kinabalu	
21 October 2009	Grand Margarita, Kuching	

### 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

### SPEAKER

MR. CHOW CHEE YEN is a Fellow Member of the Chartered Tax Institute of Malaysia (FTII), a Fellow Member of The Association of Chartered Certified Accountants (FCCA), a 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

- 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
- Tax planning for withholding tax

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.





CTIM Member  
Member's Firm Staff  
Non-Member

RM315.00  
RM365.00  
RM415.00

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 : Withholding Tax and Cross Border Transactions

Full Name \_\_\_\_\_  
 Designation \_\_\_\_\_ Membership No. \_\_\_\_\_  
 Contact Person \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Organisation \_\_\_\_\_  
 Address \_\_\_\_\_  
 Tel \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

### Payment Details

I / we hereby enclose

Cash

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

For Amount of RM \_\_\_\_\_  
(Non-refundable) and made payable to ' CTIM-CPE '

Please charge to my DIRECT ACCESS / CTIM credit card

RM \_\_\_\_\_  
(Non-refundable)

Card Type

Visa

Master Card (tick as appropriate)

Card No

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Cardholder's Name ( as appeared on credit card )

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Cardholder's Signature

(signature must correspond with the specimen signature on card)

Date

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### 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



Chartered Tax Institute of Malaysia (**Formerly known as Malaysian Institute of Taxation**)  
B-13-2, Megan Avenue II, No 12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur

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.



2010 Budget Seminar