

Minimising Withholding Tax Exposure & Maximising The Benefits of Double Taxation Agreements In Cross Border Transactions

DATE

1 October 2010
7 October 2010
30 November 2010
16 December 2010

VENUE

Impiana Casuarina Hotel, Ipoh
Equatorial Hotel, Malacca
Traders Hotel, Penang
Mutiara Hotel, Johor Bahru

TIME

9.00 am to 5.00 pm

INTRODUCTION

Companies involved in cross border transactions tend to overlook the section on withholding tax. The responsibility and accountability of withholding tax deduction rest with the companies making payments to non-residents. This event aims to share the implications arising on all payments subject to withholding tax and how to mitigate them besides being tax compliant. The effectiveness of using double taxation agreements (DTA) in cross border assignments and its implication of withholding tax, corporate tax and individual tax obligations are also shared in this workshop.

SPEAKER

Sivaram Nagappan currently heads the tax department of one of the most reputable listed Malaysian companies in Malaysia and is an Associate Member of the Chartered Tax Institute of Malaysia (CTIM), a Fellow Member of the Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (MIA). He has more than 15 years of tax experience and prior to leaving the tax practice, he served with PricewaterhouseCoopers, Arthur Andersen and Ernst & Young where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries covering manufacturing, transportation, services, construction, telecommunication and trading. His involvement in tax engagements with local and foreign companies encompassed various aspects of tax planning strategies/schemes, restructuring of companies, mergers and acquisitions, cross border transactions, repatriation of profits, investment incentives, remuneration packages, tax audit and tax investigation. He has presented seminars, workshops and trainings for regulatory bodies and organisations both locally and overseas. His passion for knowledge sharing also extends to conducting lectures in taxation papers for professional examinations in various colleges, institutes and local universities.

COURSE OUTLINE

- What is withholding tax
- Types of income subject to withholding tax
- Service Fee vs Contract payments
- Public Ruling (PR) and Addendum issued in 2010
 - PR 1/2010 on withholding tax on income under paragraph 4(f) income
 - Addendum 4/2005 (addendum 2) on special classes of income
- Tax planning and exemptions available on withholding tax
- Compliance issues and penalties
- Practical issues faced by taxpayers
- Inbound and Outbound investments
- What is Double Taxation Agreements (DTA)
- Concept of Permanent establishment
 - Corporate and Individual Tax issues
- Purposes of other relevant articles in DTA
- Business Income vs Non-Business Income
- Relief available under DTA
- Case laws and latest developments on withholding tax and updates on existing and new DTAs

WHO SHOULD ATTEND

- Finance Directors
- Finance Managers
- Chief Financial Controllers
- Accountants
- Financial Controllers
- Auditors
- Tax Managers
- Company Secretaries
- Tax Consultants
- Business Advisors

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Registration Fees

- | | |
|--|-----------------|
| <input type="checkbox"/> CTIM Member | RM315.00 |
| <input type="checkbox"/> Member's Firm Staff | RM365.00 |
| <input type="checkbox"/> Non-Member | 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.*

Enquiries



Contact Cik Azlin / Cik Ally
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E-mail: cpd@ctim.org.my



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No 12, Jalan Yap Kwan Seng,
50450 Kuala Lumpur

Please tick the relevant boxes

- | DATE | VENUE |
|---|-------------------------------|
| <input type="checkbox"/> 1 October 2010 | Impiana Casuarina Hotel, Ipoh |
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| <input type="checkbox"/> 30 November 2010 | Traders Hotel, Penang |
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Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. No refund will be given for cancellations received within less than five working days of the event.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 15. A minimum of 3 days notice will be given.

Membership and Education Programme Promotion

- I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details
- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.