

# MAKING THE MOST OF THE DOUBLE TAX AGREEMENTS

DATE 22 APRIL 2010  
VENUE ISTANA HOTEL  
JALAN RAJA CHULAN, KUALA LUMPUR  
TIME 9.00 AM TO 5.00 PM

## PROGRAMME OUTLINE

- Introduction to OECD/UN Model Convention
- OECD/UN Commentaries – Legally binding?
- Scope of Convention
- Residence
- Permanent Establishment
  - Mitigation of PE risks
- Business Profits
- Dividends, Interest & Royalties
- Other Income
- Mutual Agreement Procedure and Exchange of Information
- Interaction between tax treaties and domestic law
  - Section 109B, Section 107A, Technical Fee Article and Business Profit Article
  - Section 109F and Other Income Article
- Special issues:
  - Germany-Malaysian DTA
  - Australia – Malaysian DTA
  - Payment for software

## SPEAKER

**Tan Hooi Beng** is an executive director and the international tax leader at Deloitte Malaysia. He has over 11 years of experience in corporate and international tax. Hooi Beng has substantial experience in advising multinational corporations on corporate structuring and restructuring, mergers and acquisitions, hybrid instruments, use of double-tax treaties, and international tax generally. He is particularly knowledgeable on permanent establishment issues. He speaks frequently on corporate tax matters in various forums and conferences and is also a frequent contributor of tax related articles.

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### Registration Fees

- CTIM Member **RM330.00**  
 Member's Firm Staff **RM380.00**  
 Non-Member **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.*

### Enquiries



Contact Ms Latha / Cik Ally  
 Tel: 03-2162 8989 Ext 108/113 Fax: 03-2162 8990  
 E-mail: cpd@ctim.org.my



B-13-2, Megan Avenue II,  
 No 12, Jalan Yap Kwan Seng,  
 50450 Kuala Lumpur

### Delegate Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

Membership No : \_\_\_\_\_

Designation : \_\_\_\_\_

Postal Address : \_\_\_\_\_

Tel : \_\_\_\_\_

\_\_\_\_\_

Fax : \_\_\_\_\_

\_\_\_\_\_

Email : \_\_\_\_\_

Dietary Requirements (if any) : \_\_\_\_\_

Mobile : \_\_\_\_\_

### Payment Method

I / we hereby enclose

- Cash  
 Cheque No. \_\_\_\_\_

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

- Please invoice  
 Direct Access - CTIM Credit Card

for amount of RM \_\_\_\_\_

\* Kindly take note that the Institute accepts **only Direct Access - CTIM** credit cards

### Card Type

- Visa  Master Card (tick as appropriate)

Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_

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Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 (signature must correspond with the specimen signature on card)

### 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.