

Making the Most of Double Tax Agreements

Date: 29 March 2012 | Venue: Seri Pacific Hotel, Kuala Lumpur | Event Code: WS/026

Course 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 at BDO Tax Services Sdn Bhd and has more than 12 years' experience in corporate and international tax. He has advised multinational corporations on corporate structuring and restructuring, mergers and acquisitions, tax-efficient financing, international offshore financial centres, tax-aligned supply chain, tax treaties and cross-border taxation. He last serve as an Executive Director as well as the International Tax Services Leader in one of the Big Four firms.

