



Workshop: Minimising Withholding Tax Exposure & Effectiveness of Double Taxation Agreements in Cross Border Transactions

Date	Venue	Event Code
2 April 2012	Impiana Casuarina, Ipoh	WS/028
10 April 2012	Renaissance Hotel, Malacca	WS/029
18 April 2012	Grand Paragon Hotel, Johor Bahru	WS/030
25 April 2012	Traders Hotel, Penang	WS/031
8 Mei 2012	Hyatt Regency Kota Kinabalu	WS/032
9 Mei 2012	Four Points Sheraton, Kuching	WS/033

Time: 9.00am to 5.00pm

Course Objective

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

Course Content

1. What is withholding tax?
2. Incomes derived by non-residents that are subject to withholding tax
3. Service fee vs contract payments
4. Public Rulings (PR) and addendums on withholding taxes
 - PR 1/2010 on withholding tax on income under paragraph 4(f) income
 - Addendum 4/2005 (Addendum 2) on Special Classes f Income
5. Tax planning and exemptions available on withholding tax
6. Compliance issues and penalties
7. Practical issues faced by taxpayers
8. Inbound and Outbound investments
9. What is a DTA?
10. Concept of permanent establishment – corporate and individual tax issues
11. Purposes of other relevant articles in DTAs
12. Business income vs non-business income
13. Reliefs available under DTAs
14. Case laws and latest developments on withholding tax and updates on existing and new DTAs (including proposals in Budget 2012)

Speaker

Sivaram Nagappan currently heads the tax department in one of the public listed Malaysian companies in Malaysia and is an Associate Member of CTIM, a Fellow Member of ACCA and a Chartered Accountant of MIA. He has more than 19 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, telecommunications 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 at seminars, workshops and conducted 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.

Who Should Attend

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

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Registration Fees

- CTIM Member **RM335.00**
 Member's Firm Staff **RM385.00**
 Non-Member **RM435.00**

Seats are limited based on first-come, first-served basis.

* Registration of participants will be confirmed upon receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.

* Walk-in participant registration is subject to availability of seats and full payment.

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

Enquiries



Contact Cik Yus / Cik Fadeah / Cik Nur
 Tel: 03-2162 8989 Ext 121/113/106
 Fax: 03-2161 3207 / 03-2162 8990
 E-mail: cpd@ctim.org.my



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

Please tick the relevant boxes

- | zDATE | VENUE | DATE | VENUE |
|--|----------------------------------|--|-------------------------------|
| <input type="checkbox"/> 2 April 2012 | Impiana Casuarina, Ipoh | <input type="checkbox"/> 25 April 2012 | Traders Hotel, Penang |
| <input type="checkbox"/> 10 April 2012 | Renaissance Hotel, Malacca | <input type="checkbox"/> 8 Mei 2012 | Hyatt Regency Kota Kinabalu |
| <input type="checkbox"/> 18 April 2012 | Grand Paragon Hotel, Johor Bahru | <input type="checkbox"/> 9 Mei 2012 | Four Points Sheraton, Kuching |

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 for Amount of RM _____
 Cheque No. _____
 For Amount of RM _____
 (Non-refundable) and made payable to CTIM-CPE
 Please debit my
 Direct Access-CTIM Master Card _____
 for amount of RM _____
 Direct Access-CTIM Visa Card _____
 for amount of RM _____
 Master Card / Visa Card _____
 for amount of RM _____

Card No _____ Expiry Date _____

Cardholder's Name (as appeared on credit card) _____

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.

Confirmation of Registration

The confirmation letter will be issued 5 days before the commencement of the event. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

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.