



Event Code

WS/031

WS/033

WS/034

WS/035

WS/029

LATEST DEVELOPMENTS & IMPLICATIONS

on Withholding Tax and The Effectiveness of Double Taxation Agreements in Cross Border Transactions in 2013

Date
16 April 2013
3 May 2013
7 May 2013
14 May 2013
16 May 2013
4 June 2013

Four Points Sheraton, Kuching Seri Pacific Hotel, Kuala Lumpur WS/032 Mutiara Hotel, Johor Bahru Impiana Hotel, Ipoh Ramada Plaza Melaka Traders Hotel, Penang

Time: 9.00 a.m. to 5.00 p.m.



Objective

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 latest implications in 2013 arising on all payments subject to withholding tax and how to mitigate them besides being tax compliant. The effectiveness of using double taxation agreement (DTA) in cross border assignments and its implications in respect of withholding tax, corporate tax and individual tax obligations are also shared in this event.



Who Should Attend.

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



Speaker Profile

Sivaram Nagappan currently heads the tax department in one of the public 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 19 years of tax experience and prior to leaving the tax practice, he served with PricewaterhouseCoopers, Arthur Andersen and Ernst and & 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

He has presented seminars, workshops and trainings for regulatory bodies and organizations 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 Content _

- What is withholding tax?
- Incomes derived by non-residents that are subject to withholding tax
- Service Fee vs Contract Payments
- Public Rulings (PR) and Addendums on withholding taxes
- Tax planning and exemptions available on withholding tax
- Compliance issues and penalties
- Practical issues faced by taxpayers
- Inhound and Outhound investments
- What is DTA?
- 10. Concept of Permanent Establishment
 - Corporate and Individual tax issues
- 11. Purposes of other relevant articles in DTA
- 12. Business Income vs Non-Business Income
- 13. Reliefs available under DTA
- 14. Case laws and latest developments on withholding tax and updates on existing and new DTAs (including proposals in Budget 2013)







Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

LATEST DEVELOPMENTS & IMPLICATIONS ON WITHHOLDING TAX AND THE EFFECTIVENESS OF DOUBLE TAXATION AGREEMENTS IN CROSS BORDER TRANSACTIONS IN 2013

Registration Fees	Klang Valley	Outstation		
CTIM/ACCA Member	RM350.00	☐ RM335.00	Seats are limited based on first-come,	
Member's Firm Staff	RM400.00	□ RM385.00	first-served basis.	
Non-Member * Registration of participants will be confirmed up	RM460.00	☐ RM435.00	stee and settlement of previous outstanding dues.	
* Walk-in participant registration is subject to av * Certificate of Attendance will be issued upon fu	ailability of seats and full payment		tice and settlement of previous outstanding dues.	
Enquiries				
	B-13-1, Block B, Leve Megan Avenue II, No 12, Jalan Yap Kwa 50450 Kuala Lumpur	an Seng, Seng, Ms I For Ms I For Mr Gen	Atact Person: Klang Valley events: Fadeah (ext 113 / fadeah@ctim.org.my) Yus (ext 121 / yusfariza@ctim.org.my) Outstation events: Jason (ext 108/ Jason@ctim.org.my) Deral enquiries: Ally (ext 123 / ally@ctim.org.my)	
Please tick the relevant boxes				
☐ 3 May 2013 Seri Pacific	Sheraton, Kuching Hotel, Kuala Lumpur tel, Johor Bahru	Date ☐ 14 May 2013 ☐ 16 May 2013 ☐ 4 June 2013	Venue Impiana Hotel, Ipoh Ramada Plaza Melaka Traders Hotel, Penang	
Participant's Contact Details	S			
Full Name :		Company:		
I/C Number :		Designation:		
CTIM/ACCA Membership No :		Tel:		
Postal Address :		Fax:		
		Email :		
Dietary Requirements (if any) :		Mobile :		
Payment Method I / we hereby enclose Cash for Amount of RM Cheque No. For Amount of RM		Card No Cardholder's Name	Expiry Date e (as appeared on credit card)	
 (Non-refundable) and made payable Please debit my Direct Access-CTIM Master Card for amount of RM Direct Access-CTIM Visa Card for amount of RM 	I	Cardholder's Signa (signature must corre	Date espond with the specimen signature on card)	
Master Card / Visa Card for amount of RM				
Replacements Please note registrations for the event are not interchangeable acceptable. Please notify us at least three days prior to the event replacement. CPD points will be allocated to the design replacement is not a Member but a Member's Firm Staff appropriate fees will apply. Cancellations The Chartered Tax Institute of Malaysia must receive cance working days prior to the event. No refund will be given for	e but replacements are retrief you intend to send nated attendee. If the for Non-Member, the ellations in writing five	confirmation letter 5 days before the r iser reserves the right to change the s is less than 20. A minimum of 3 day hip and Education Programme	Promotion	
within less than five working days of the event		I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details		

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