



LATEST DEVELOPMENTS & IMPLICATIONS

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



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
- Auditors
- 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 investigation.

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".

Date	Venue	Event Code
16 April 2013	Four Points Sheraton, Kuching	WS/031
3 May 2013	Seri Pacific Hotel, Kuala Lumpur	WS/032
7 May 2013	Mutiara Hotel, Johor Bahru	WS/033
14 May 2013	Impiana Hotel, Ipoh	WS/034
16 May 2013	Ramada Plaza Melaka	WS/035
4 June 2013	Traders Hotel, Penang	WS/029

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



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
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 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)

