**Withholding tax concepts**
- Income subject to withholding taxes

**Withholding tax scope in Malaysia**
- Interest and royalties
- Contract payments
- Special classes of income
- How is compliance managed and controlled by the tax authorities?

**Rights and obligations of a payer?**
- Requirements as stated in the law i.e. statutory requirements
- Administrative requirements that a payer should comply with
- When must payments be made to the tax authorities?
- Tax collection mechanisms

**Non-compliance with tax provisions**
- What are the penalties and other consequences?
- What are the remedies, if any?

**Double Taxation Agreements**
- What is the importance and role of these DTA’s?
- Examination of the various provisions in a typical DTA
- Reliefs available under DTA

**Other Issues**
- Service fee contrasted against contract payments
- Utilization of offshore entities to lower exposure to taxation
- Review and discussion of some relevant tax cases
- Review Public Ruling 1/2014 and 1/2010

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**Who Should Attend**
- Tax Practitioners, Tax Managers and Tax Executives
- Accountants

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**Speaker’s Profile**

Kularaj K. Kulathungam, a member of the Chartered Tax Institute of Malaysia, is an approved tax agent under the Income Tax Act 1967 and Managing Director of a Tax Consultancy & Advisory firm. His experience in taxation spans over 27 years both with the Inland Revenue Board (IRB) as well as in private practice. As a former Assistant Director of Income Tax with the IRB, he has served at various IRB Branches and divisions between 1988 and 2003, his last posting being the Head of the Labuan Offshore Taxation Unit. With his vast experience in the various major areas of direct taxation, he is able to blend the legal and practical aspects of taxation thereby greatly enhancing the learning experience for participants. In addition to managing his tax consultancy practice, he also lectures extensively at local institutions of higher learning and a regular speaker at workshops and seminars on taxation issues in Malaysia.

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**Benefits of Attending**

- Obtain a sound knowledge of tax laws and regulations pertaining to withholding taxes
- Gain insights into the IRB’s Public Rulings
- Obtain clarity on potential areas of uncertainty using provisions of the ITA 1967 and applicable tax cases.
UNDERSTANDING THE LEGAL & PRACTICAL ASPECTS OF WITHHOLDING TAXES  (EVENT CODE:15WS/005)

*Registration Fees

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<th>Participation Fee</th>
<th>GST 6%</th>
<th>Net Registration Fee</th>
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<td>CTIM/ACCA Member</td>
<td>RM300.00</td>
<td>RM18.00</td>
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<td>Member’s Firm Staff</td>
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*Payment of the registration fee will be due on issuance of the GST Tax Invoice which will be issued subsequent to 1 April 2015.

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Ms Ally (ext 123 / ally@ctim.org.my)

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REPLACEMENTS
Please note registrations for the event are not interchangeable but replacements are allowed. Please notify us at least three days prior to the event 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 ON PARTICIPATION
The Chartered Tax Institute of Malaysia must receive cancellations in writing five (5) working days prior to the event date. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days prior to the event date.

CONFIRMATION OF REGISTRATION
The confirmation letter will be issued 5 days before the commencement of the event upon receipt of full payment via email. In the event that 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 number of participants is less than 20. A minimum three (3) days notice will be given.

RECORDING
Video / Sound recording is strictly prohibited.