

LATEST UPDATES ON WITHHOLDING TAX AND DOUBLE TAXATION AGREEMENTS IN 2016

Date	Venue	Event Code	Time
7 April 2016	Hotel Jen, Penang	16WS/033	9.00am to 5.00pm
20 June 2016	Seri Pacific Hotel, Kuala Lumpur	16WS/034	
29 June 2016	Mutiara Hotel, Johor Bahru	16WS/035	

COURSE 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 2016 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.

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 changes from Budget 2016) and Public Rulings, where applicable will also be covered during the seminar.

WHO SHOULD ATTEND

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



SPEAKER 'S PROFILE

Sivaram Nagappan is currently the Technical and Learning Leader for Deloitte Tax Services Sdn Bhd and has more than 20 years of tax experience. Prior to joining Deloitte in 2016, he headed the tax department of a Group of Malaysian companies. He also served with 2 other Big Four firms where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries covering transportation, services, construction, manufacturing, and 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 is an Associate Member of the Chartered Tax Institute of Malaysia (CTIM), a Chartered Accountant of the Malaysian Institute of Accountants (MIA) and was a Fellow Member of the Association of Chartered Certified Accountants.

He has presented seminars, workshops and 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.

