

Employment Income Tax Practicalities and Complexities

Event Code	Date	Venue
20WS/012	16 January 2020	Le Meridien Hotel, Kota Kinabalu
20WS/013	17 January 2020	Pullman Hotel, Kuching

Being an employer brings responsibilities. In this seminar, the Employment taxation session will bring you up to date with recent employment tax developments, looking at recent tax issues. With the current tax laws and tax audit carried out by the Inland Revenue Board ("IRB"), employers have to keep abreast of changes to tax laws and regulations in order to discharge its obligations. Non-compliance will lead to penalties being imposed by the IRB.

Programme Outline

- Employer and employee tax provision updates
- Differences in the definition of wages under the Employment Act, EPF, SOCSO and Income Tax
- Preparation of Form E and CP8D
- Tax issues relating to compensation and benefits and being prepared for a payroll audit
- Rights and responsibilities on fulfilling employer tax obligations
- Malaysian tax issues on foreign expatriates
- Deemed employer under section 83(6) ITA 1967
- Understanding employment income under Section 13 and exemptions with the corresponding reporting in Annual Tax Return (Form E) and Form EA
 - » Perquisites - Public Ruling 5/2019
 - » Benefits-in-kind - Public Ruling 11/2019
 - » Value of living accommodation
 - » Gratuity
 - » Compensation for loss of employment
- Director's tax obligation and responsibilities
- Non-executive directors – are they employees of the company or businessman for income tax reporting purposes?
- Is there a problem in paying "excessive" remuneration to directors? - common mistakes and pitfalls of income reporting

Speaker's Profile

Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016. She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Masters of Science in Taxation from the Golden Gate University in San Francisco, USA. During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR and Marigold (M) Sdn Bhd vs DGIR. With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

Employment Income Tax Practicalities and Complexities



Registration Fees


- | | |
|--|----------|
| <input type="checkbox"/> CTIM/ACCA Member | RM371.00 |
| <input type="checkbox"/> Member's Firm Staff | RM477.00 |
| <input type="checkbox"/> Non-Member | RM530.00 |

*The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

- * Seats are limited and based on first-come, first-served basis
- * Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- * Walk-in participant registration and attendance is subject to availability of seats and full payment.
- * Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

 Tel: 03-2162 8989
 Fax: 03-2162 8990
 03-2161 3207
 Email: cpd@ctim.org.my

 B-13-1, Block B, Level 13, Unit 1,
 Megan Avenue II,
 No 12, Jalan Yap Kwan Seng,
 50450 Kuala Lumpur

Contact Person:

Ms Zaimah (ext 119 / zaimah@ctim.org.my)
 Ms Yus (ext 121 / yusfariza@ctim.org.my)
 Ms Jaslina (ext 131 / jaslina@ctim.org.my)

General enquiries:

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

Participant's Contact Details

Full Name : _____	Company : _____
I/C Number : _____	Designation : _____
Membership No : <input type="checkbox"/> CTIM _____	Tel : _____
<input type="checkbox"/> ACCA _____	Fax : _____
<input type="checkbox"/> Member's Firm Staff _____	Email : _____
Company Address : _____	Mobile : _____
_____	<input type="checkbox"/> Vegetarian

Please tick the relevant boxes

<input type="checkbox"/> Date 16 Jan 2020	<input type="checkbox"/> Venue Lee Maridien Hotel, Kota Kinabalu	<input type="checkbox"/> Date 17 Jan 2020	<input type="checkbox"/> Venue Pullman Hotel, Kuching
---	--	---	---

Payment Method

Online Payment via JomPAY



Bill Code: 21790
 Ref-1: Event Code
 Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

MASTER / VISA Credit Card

For amount of RM _____

Card No

□□□□-□□□□-□□□□-□□□□

Expiry Date

Authorised Signature

Cash for Amount of RM _____

Cheque No. _____

For Amount of RM _____

*All cheque should be made payable to "CTIM-CPE"

(month/year)

Cardholder's Name (as per credit card)

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. 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

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. 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 of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. 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 20. A minimum of 3 days notice will be given.

Recording

Video / Sound recording is strictly prohibited.