

Date: 3 November 2020, Tuesday
Time: 10.00 am – 12.00 pm
Event Code: 20WE/007

PLACE OF DOING BUSINESS

- Section 12 (3) & 12 (4)

Malaysia has recently introduced an amendment to Section 12 of the Income Tax Act 1967 (“ITA”). This amendment may be far reaching especially to those who are unsure whether they are conducting a business in Malaysia and therefore are taxable on the profits derived from that business. Join us for the live discussion with our panel of speakers.

Programme Outline:

- ♣ Rationale for introducing Section 12(3) & 12(4) and issues faced in determining a place of business for non-DTA cases prior to its introduction.
- ♣ Differences and similarities between Section 12(3) & 12(4) and DTAs including implications of the main differences.
- ♣ Key points to take note from the IRB’s Guidelines on Section 12(3) & 12(4) dated 21 May 2020 and their implications.
- ♣ Future implications on Section 12(3) & 12(4) and DTAs arising from Malaysia’s signing of the Multilateral Convention to implement tax treaty related measures to prevent BEPS.
- ♣ Case Studies
 - To illustrate the impact of Section 12(3) and 12(4) on the taxable presence of non-resident in Malaysia.

Speakers



CHONG MUN YEW
Council Member,
Chartered Tax Institute of Malaysia

Chong Mun Yew has over 20 years of tax experience. He specialises in taxation covering areas such as domestic taxes, corporate restructuring, initial public offerings, mergers and acquisitions, employees share option scheme, expatriate tax, international tax, and Sales and Service Tax.



STEVE CHIA
Council Member,
Chartered Tax Institute of Malaysia

Steve is a Fellow of the Chartered Association of Certified Accountants (UK). He has over 22 years of experience within the tax practice, and has undertaken high value tax and business consulting projects for local conglomerates as well as multinational clients in various industries including property, infrastructure, logistics, manufacturing, trading, construction, as well as education. He has conducted client workshops and seminars on taxation matters as well as currently, a tax examiner for a leading UK professional body.

- Registration is on individual basis. Registration on behalf of other participant is not allowed
- Please ensure that the login name is the same name given for registration purpose.
- The webinar access link will be e-mailed to successfully registered participants 3 day before the commencement of the event.

**2 CPD
POINTS**

Please note that the CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967

REGISTRATION FORM

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

PLACE OF DOING BUSINESS – SECTION 12(3) & SECTION 12(4)

PARTICIPANT'S DETAILS

Name : _____

I/C Number : _____

Membership No. : CTIM Member
 ACCA Member
 Non-Member

Company : _____

Designation : _____

Address : _____

Tel Number : _____

Fax Number : _____

H/P Number : _____

Email Address : _____

PAYMENT METHODS

Online payment via JomPAY



Billor Code: 21790
 Ref-1: 20WE/007
 Ref-2: Mobile Number

JomPAY online via Internet or Mobile Banking with your Current, Saving or Credit Card account

Cheque No _____

For amount of RM _____
 (all cheque should be made payable to "CTIM-CPE")

Master/Visa Credit Card for amount of RM _____

Credit Card Number:
 - - -

Cardholder's Name _____ Expiry Date: _____
 (as per credit card)

Cardholder's Signature: _____

(Signature must correspond with the specimen signature on card)

REGISTRATION FEES

CTIM / ACCA Member	RM 95.40
Non - Member	RM 127.20

*The registration fees is inclusive of 6% Service Tax effective 1 March 2019

Registration of participants will be confirmed upon receipt of full payment.

TERMS & CONDITIONS

Attendance will be recorded based on participant's login and logout time.

The certificate of Attendance will be issues to webinar participants in accordance to the guidelines issued by the Ministry of Finance.

Webinar fees are non-refundable and non-transferable once reservation has been confirmed. No refund will be given for cancellation or withdrawals received within less than 5 working days of the event.

The webinar access link will be e-mailed 3 days before commencement of the event upon receipt of full payment. In the event that you do not receive the access link, please contact us immediately.

Please note that this link is provided to the registered fully paid participant only. The access link should not be provided to and be used by a third party.

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