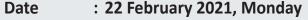
Webinar Series



2021 Employers and Employees Statutory Obligations



Time : 9.00 am - 5.00 pm

Event Code: 21WS/005



Being an employer brings responsibilities. In the Employment taxation in-house training session participants will be updated with recent employment tax developments as well as looking at recent tax issues which arises during a tax audit. IRB has now focus on employers/employee's failure to comply with tax rules and regulations and tax audits are on the rise. With the current stringent 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 substantial penalties and heavy compounds being imposed by the IRB.

Course Outline

- Employer and employee tax provision latest updates and operational procedures
- 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
- · Meaning of "deemed" employer under section 83(6) ITA 1967
- e-CP39
- How to determine whether the foreign worker/expatriate is a resident or Malaysia or is a non-resident of Malaysia
- Employment Retention Program Income Tax Exemption
 Order No 4 2020 (P.U. (A) 306/ 2020) and Income Tax
 (exemption) No 5 Order 2020 (P.U.(A) 306 / 2020 on financial
 assistance received by employer by an employee

- 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
- Can directors of controlled company enjoy tax-exempt medical benefits?
- Director's tax obligation and responsibilities
- Common mistakes and pitfalls of income reporting often made by the payroll/HR department
- How IRB conduct employer's and MTD audit common tax issues
- · Tax penalties and tax appeals

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 Master's 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 IRB and other 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.

Important Notes for Webinar Participants:

The webinar access link will be e-mailed to successfully registered participants 3 days before the webinar's commencement date.

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 records. I Please photocopy for additional delegates. I Registration can be made via fax.

2021 Employers and Employees Statutory Obligations

Registration Fees		
☐ CTIM/ACCA Member	RM318.00	
☐ Member's Firm Staff	RM350.00	
☐ Non-Member	RM424.00	
*The above registration fees are inclusive of 6% Serv	ice Tax effective from 1 March 2019.	

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Participant's Contact Details		
Full Name :	Company :	
I/C Number :	Designation :	
Membership No : CTIM	Tel:	
□ACCA		
☐ Member's Firm Staff		
Company Address :	Mobile :	
		
Payment Method	☐ MASTER / VISA Credit Card	
Payment Method Online Payment via JomPAY Biller Code: 21790 Ref-1: Event Code	☐ MASTER / VISA Credit Card For amount of RM	
Payment Method Online Payment via JomPAY Biller Code: 21790 Ref-1: Event Code Ref-2: Mobile Number JomPAY online at Internet and Mobile Banking with your	MASTER / VISA Credit Card For amount of RM Card No Expiry Date Authorised Signature	

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.

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.

RecordingVideo / Sound recording is strictly prohibited.

Webinar Access Link

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 immediatly.

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

e-Certificate of Attendance
The e-Certificate of Attendance will be issued to webinar participants in accordance to the guidelines issued by the Ministry of Finance.

Reminder

e-Certificate of Attendance will only be released to registered participants (must login before 10.00am), full attendance with full payment and after completion of the webinar.