

e-CTIM CPD 39/2016

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TO ALL MEMBERS

INTERNATIONAL TAXATION: Malaysia Perspective

**10 & 11 January 2017
Seri Pacific Hotel, Kuala Lumpur
9am-5pm**

INTRODUCTION

In today's digital era, both MNCs and SMEs are involved in cross-border sales or acquisition of goods or services. Income tax implications should be considered in respect of cross-border sales as well as acquisitions given that many jurisdiction (including Malaysia) require the acquirer/payer to withhold tax and remit to the tax authority. This course is an unparalleled effort to approach international taxation principles from the Malaysian perspective. It covers the international tax elements in the Income Tax Act 1967 taking into the domestic case law as well the international tax principles based upon which Malaysia has "entered into" more than 75 double tax agreements.

COURSE CONTENTS

- Overview of key considerations in tax policy design
- Role of double tax agreements
- OECD and UN Model Tax Convention: background and comparison
- Introduction to the structure of the OECD Model Tax Convention
- ("Convention"), its general definitions (Art 3) and resident rules (Art 4)
- Vienna Convention on the law of treaties
- Legal status of OECD Commentary to the model tax convention
- Business income:
- Passive income (dividend, interest, royalty and rental):
- Royalty income
- Rental income (income from immovable property)
- Technical fee etc. (Section 4A of ITA)
- Employment income
- Double tax relief
- Overview of Transfer Pricing Issues:
- Mutual Agreement Procedure (MAP) (Art 25)

- Exchange of information (Art 26)
- Snapshot of the Base Erosion and Profit Shifting (BEPS) project and highlight of other international tax developments

SPEAKER'S PROFILE

THENESH KANNAA

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Thenesh Kannaa is a partner at Thenesh, Renga & Associates (a.k.a. TraTax Malaysia). Thenesh is a licensed tax agent - both under the Income Tax Act 1965 and the GST Act 2014. He has hands-on experience advising on GST to Malaysian companies from diverse industries; including manufacturing, trading, professional services, property developers, construction companies and telecommunication service providers. Thenesh is a member of CTIM's Indirect Tax Committee and is author of CCH's Malaysia Master GST Guide. Thenesh is a fellow member of ACCA and a member of MIA, CTIM, FINSIA and CISI.

COURSE FEE	ENQUIRIES	CPD POINTS
<p>CTIM/ACCA Member : RM848.00</p> <p>Member's Firm Staff : RM1060.00</p> <p>Non-Member : RM1272.00</p> <p><i>*Price quoted is inclusive of 6% GST</i></p>	<p>For more information, please contact the following:</p> <p>Contact person : Ms Jaslina / Ms Yus</p> <p>Tel Number : 03-2162 8989 ext 131/121</p> <p>Fax Number : 03-2161 3207 / 03-2162 8990</p> <p>Email : jaslina@ctim.org.my yusfariza@ctim.org.my</p> <p>Click here to download brochure and registration form</p> <p>For more information please visit our website at http://www.ctim.org.my/</p>	<div>  </div> <p>CPD Points awarded qualifies for the purpose of application and renewal of GST tax agent license under Section 153, Income Tax Act, 1967.</p>

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