

e-CTIM CPD 25-2020

21 October 2020

TO ALL MEMBERS

CTIM Webinar Series:

Place of Doing Business - Section 12(3) & 12(4)

3 November 2020, Tuesday | 10:00am – 12:00pm

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 distinguished speakers;
Mr Chong Mun Yew and Mr Steve Chia

Topic 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.

For full brochure and registration form click [HERE](#)

Contact CPD Secretariat for more info:

Tel No: 03-2162 8989

Ms Jaslina Ext 131 | jaslina@ctim.org.my
Ms Zaimah Ext 119 | zaimah@ctim.org.my
Ms Yus Ext 121 | yusfariza@ctim.org.my

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.

**2
CPD
Points**

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM