

e-CTIM No.42/2009

11 September 2009

**TO ALL MEMBERS**

**TECHNICAL**

**Direct Taxation**

**1. Issue of Self-Amendment Form for Company and Co-operative Society for the year of Assessment 2009.**

Following the introduction of self-amendment provision under Section 77B of the Finance Act 2009, the Inland Revenue Board (IRB) has issued the prescribed form for self-amendment for Form C (for companies) and Form C1 (for co-operative societies) recently.

Members may view the Self- Amendment Forms C and C1 respectively at the website of the IRB at

<http://www.hasil.gov.my/lhdnv3/documents/borang/3/179/Borang%20Nyata%20Terpinda%20C1%202009.pdf> and

<http://www.hasil.gov.my/lhdnv3/documents/borang/2/202/BN%20Terpinda%20C%202009.pdf>

**2. Income Tax (Request for Information) Rules 2009 [P.U.(A) No.311/2009]**

The above Rules were gazetted on 26 August 2009. The Rules empower the competent authority to request from the Director General of Inland Revenue (DGIR) for information of a person to whom the double taxation arrangement entered into by the government of such competent authority with the Government of Malaysia relates.

The competent authority shall state, in the request, its name and designation, the purpose of the request, the name and identification or reference number of the person in relation to whom the information is requested for, details of the information requested, and any other information which the DGIR deems necessary.

Upon receipt of the request, the DGIR may by notice under Section 81 of the Income Tax Act 1967 require the person referred to in the request to provide the information as requested by the competent authority within a specified time. Any person to whom a notice is issued who fails to comply commits an offence under Section 120 of the Act. The DGIR may call for information of any from banks as requested by the competent authority.

**CONTINUING PROFESSIONAL DEVELOPMENT**

**Workshop** : Cross Border Transactions and Withholding Tax  
**Speaker** : Mr Chow Chee Yen

**8 CPD Points**

**Date** : 14 Sep  
**Venue** : Bayview Georgetown, Penang

15 Sep	Mutiara Hotel, Johor Bahru
29 Sep	Renaissance Hotel, Malacca
20 Oct	Hyatt Regency Hotel, Kota Kinabalu
21 Oct	Grand Margarita, Kuching

#### **Course Outline:**

- Purpose and objectives of withholding tax
- Types of payments subject to withholding tax
- Penalties for non-compliance
- Public Ruling on Special Classes of Income – Section 4A
- Section 109B vs Section 107A withholding tax
- New withholding tax section – Section 109F
- Section 109B vs Section 109F withholding tax
- Practical issues in relation to withholding tax
- Double tax relief – bilateral and unilateral relief
- Determination of Malaysian vs foreign sourced income
- Inbound Investment – branch vs subsidiary
- What is permanent establishment
- Case law developments
- Tax planning for withholding tax

For details and registration form, kindly refer to the attached brochure.

Please visit [www.ctim.org.my](http://www.ctim.org.my) for the latest update on the events or contact CPD Secretariat, Ms Latha/Ms Ally/Ms Nur at 03-2162 8989 ext 108/113/106 for further information. Alternatively, you can email your enquiries to [cpd@ctim.org.my](mailto:cpd@ctim.org.my).

## **PUBLICATION**

### **2010 Budget Commentary and Tax Information**

Members who wish to purchase additional copies of the 2010 Budget Commentary & Tax booklet are requested to complete the order form , and return it with the appropriate remittance to the CTIM Secretariat by October 9, 2009. For the order form, kindly click on :

[http://www.ctim.org.my/cms/BB10\\_Order%20Form\(CTIM\).pdf](http://www.ctim.org.my/cms/BB10_Order%20Form(CTIM).pdf)

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