

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.38/2010

24 August 2010

TO ALL MEMBERS

TECHNICAL

1. e-SPC system and User Manual

The Inland Revenue Board (IRB) has launched the e-SPC (*Sijil Penyelesaian Cukai / Tax Clearance Certificate*) system which allows the online submission of notifications of cessation of employment (ie., Forms CP22A, CP22B or CP21) by employers for the purpose of obtaining tax clearance for their employees.

The system also provides for the updating of employees' information, the online checking of the status of application(s) made and the printing of the Tax Clearance Certificate.

You may access the e-SPC system and/or view the user manual at the IRB's website at: <https://ekls.hasil.gov.my/espc/>.

Members may also view the user manual at the Institute's website at: http://www.ctim.org.my/technical_techdev_direct.asp.

2 Issues to be brought up at dialogues with the IRB

The Institute is continuously collating issues which members would like to have them raised at dialogues with the IRB. In this connection, members are encouraged to forward issues in the following areas to the Institute:

- a) Tax audit and investigation issues
- b) Technical issues
- c) Compliance issues (particularly those related to the recent filing of Forms B and P (deadline was on 30 June 2010) and Forms C (deadline was on 31 July 2010))
- d) Other operational issues

The issues should reach the Secretariat by Friday, 30 August 2010 for compilation.

CONTINUING PROFESSIONAL DEVELOPMENT

1. [Seminar: Cross Border Transactions Issue](#)

8 CPD Points

Date : 22 Sept 2010
Time : 9.00 am – 5.00 pm
Venue : Seri Pacific Hotel, Kuala Lumpur

Chairman:

Mr Ronnie Lim
Managing Director, Deloitte KassimChan Tax Services Sdn Bhd

Topics and Speakers:

- **Exploring Double Taxation Agreements (DTA) Issues**
Speaker:
Mr Tan Hooi Beng
Executive Director, Advent Tax Consultants Sdn Bhd
- **Withholding Tax In Cross Border Transactions: The Law & Issues**
Speaker:
Datuk D. P Naban
Senior Partner, Lee Hishamuddin Allen & Gledhill
- **Transfer Pricing Pitfalls**
Speaker:
Ms Thang Mee Lee
Executive Director, TAXAND Malaysia Sdn Bhd
- **Taxation Issues Surrounding Foreign Investments**
Speaker:
Mr Chew Theam Hock
Executive Director, KPMG Tax Services Sdn Bhd

2. [Workshop: Essential Tax Planning For Companies In 2010](#)

8 CPD Points

<u>Date</u>	<u>Venue</u>
1 September 2010	Renaissance Hotel, Malacca
2 September 2010	Hyatt Regency Hotel, Kota Kinabalu
3 September 2010	Four Points Sheraton Hotel, Kuching
22 September 2010	Traders Hotel, Penang
28 September 2010	Equatorial Hotel, Kuala Lumpur
4 October 2010	Mutiara Hotel, Johore Bahru

Time : 9.00 am – 5.00 pm
 Speaker : Mr Chow Chee Yen

Highlights

Income tax is a major cost of doing business in Malaysia, therefore tax planning to reduce the tax cost is very essential for companies. This workshop will provide participants with practical guide on various tax planning tools for companies. The speaker will also share his vast experience with participants on the practical issues that may be encountered in corporate tax planning.

3. [Workshop: Minimising Withholding Tax Exposure & Maximising The Benefits of Double Taxation Agreements In Cross Border Transactions](#)

8 CPD Points

<u>Date</u>	<u>Venue</u>
1 October 2010	Impiana Casuarina Hotel, Ipoh
7 October 2010	Equatorial Hotel, Malacca
30 November 2010	Traders Hotel, Penang
16 December 2010	Mutiara Hotel, Johore Bahru

Time : 9.00 am – 5.00 pm
 Speaker : Mr Sivaram Nagappan

Highlights

This workshop aims to share the implications arising on all payments subject to withholding tax and how to mitigate them besides being tax compliant. The effectiveness of using double taxation agreements (DTA) in cross border assignments and its implication of withholding tax, corporate tax and individual tax obligations are also shared in this workshop.

4. 2011 BUDGET SEMINARS

We are pleased to inform that CTIM will be organising the 2011 Budget Seminar Roadshow throughout Malaysia from 18 October till 2 November 2010. The **MUST-ATTEND** Budget Seminar provides **10 CPD points** to all participants for the purpose of applying for or renewing their tax agent's license under Section 153, Income Tax Act 1967.

Date	Town
18 October 2010	Subang Jaya
20 October 2010	Kuala Lumpur (Budget Talk with MOF)
20 October 2010	Penang
21 October 2010	Seremban
21 October 2010	Kuching

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23 October 2010	Kuala Lumpur
26 October 2010	Ipoh
27 October 2010	Kota Kinabalu
27 October 2010	Johor Bahru
28 October 2010	Kuantan
29 October 2010	Malacca

In addition to the above locations, the CTIM will jointly collaborate with ACCA Malaysia to organise the 2011 Budget Seminar at the following towns:

Date	Town
28 October 2010	Labuan
29 October 2010	Miri
30 October 2010	Kota Bharu
31 October 2010	Kuala Terengganu
2 November 2010	Sibu

The brochures will be ready soon! Kindly mark your diary to ensure that you do not miss the opportunity to participate in our Annual Budget Seminars.

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

PUBLICATION

2011 Budget Commentary and Tax Information

In supporting CTIM's continuing mission to be the consultative authority on taxation as well as to provide leadership and direction to enable members to contribute effectively to the development of the nation, we would like to offer for sale to your organisation, the *2011 Budget Commentary & Tax Information* booklet which is a comprehensive easy to read guide on the 2011 budget and tax information. This booklet is certainly a useful tool that no financial or taxation professional should do without.

Please click http://www.ctim.org.my/PDF/announcement/Order%20Form-BB11_CTIM.pdf to download the Order Form. You may call Ms Khalijah at 03-21628989 if you require assistance in placing your orders.

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CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER

The Chartered Tax Institute of Malaysia is inviting suitably qualified candidates to apply for the position in the premier body for tax professionals.

Interested applicants, please click on http://www.ctim.org.my/ectim/Advert_techmgr_Jul10.pdf

For queries or feedback on the CTIM e-circular, please email secretariat@ctim.org.my.

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