

# Withholding Taxes and Other Related Tax Issues

**Date** : 28 October 2021, Thursday  
**Time** : 9:00AM – 5:00PM  
**Event Code** : 21WS/028

## 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% Service Tax effective from 1 March 2019.

### IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- Webinar Access Link – The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipts of full payment.
- Cancellation - The Institute must receive cancellations in writing 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the events.
- Recording - Video recording of the webinar organised by the Institute is not available for distribution.
- Disclaimer – The Organiser reserves the right to change the speaker, date or to cancel the event if the number of participants is less than 20. A minimum of 3 working days notice will be given.

## Objective

- Understanding of payments for which withholding tax obligations should be considered.
- Gain an overview of latest developments on this the withholding provisions to ensure compliance and to avoid paying penalties.

Social media marketing has become a big business in Malaysia. Do bloggers, Youtubers and influencers need to pay tax in Malaysia and are they subjected to tax in other countries as well?

## Course Outline

- ▶ Overview of the current WHT regime.
- ▶ Sharing of insight on IRB's focus area.
- ▶ Responsibility of the payer- compliance with WHT laws.
- ▶ Purpose and objectives of withholding tax.
- ▶ Payments that are subject to withholding tax:
  - Interest (S109)- Royalty (S109)
  - Service fee (S109B)
  - Rental of movable property (S109B)
  - Gains or profits under S4(f) (S109F)
  - Public entertainer fee (S109A)
  - Contract fee (S107A)
- ▶ Withholding tax on Digital Services.
- ▶ Do bloggers, Youtubers and influencers need to pay income tax in Malaysia and to other countries as well?
- ▶ Recent tax cases on Withholding taxes

## 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.

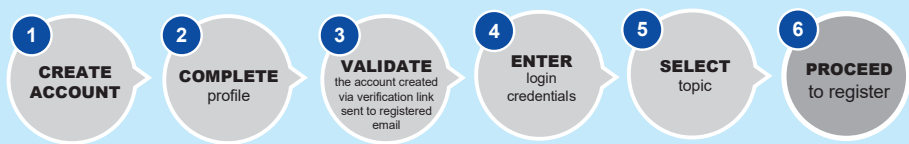
## ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

### EXISTING USER



### NEW USER



For Enquiries:

- 📞 603 2162 8989
- ✉ cpd@ctim.org.my

### Closing Date

2 days before the event date.

The CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.

