

Malaysian Individual Taxation Series 1: Practical Insights into Employers and Employees Tax Compliance

Date : 21 January 2022, Friday
Time : 9.00 am – 5.00 pm
Event Code : 22WS/002

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 receipt 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 event.
- 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.

Being an employer brings responsibilities. In this session, participants will be updated with recent employment tax developments as well as looking at recent tax issues which arise during a tax audit. IRB has how focus on employers/employee's failure to comply with tax rules and regulations and tax audits are on the rise.

With the current stringent tax audit carried out by the Inland Revenue Board (IRB), employers have to keep abreast of changes to tax laws and regulations in order to discharge its obligations. Non-compliance will lead to substantial penalties and heavy compounds being imposed by the IRB.

Employer and Employee Tax Provision Latest Updates and Operational Procedures.

Course Outline

First Session

- Section 83 of the ITA and Income Tax (Deduction From Remuneration) Rules 1994, 2015 and 2017.
- Preparation of Filing Form CP 21, 22, 22A, CP8D, Form EA, Form E, Form TP 1, TP 3, Form CP 58 – the common mistakes to avoid
- Audit framework for employers issued by IRB on 1st October 2021
- How IRB conduct Employer's and MTD Audit – Recent Tax Issues

Second Session

- Rights and Responsibilities on fulfilling Employer Tax Obligations
- Malaysian Tax Issues on Foreign Expatriates and foreign workers
- Meaning of "Deemed" Employer under Section 83(6) ITA 1967
- Tax incentives available for employers
- Summary of employment source income
- Personal tax relief/ deductions for YA 2021

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.

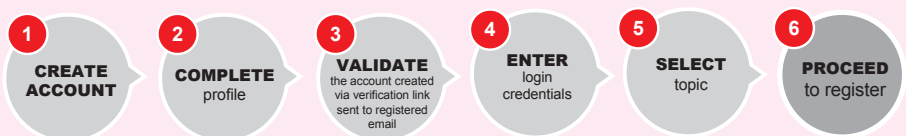
ONLINE REGISTRATION PROCESS

*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.



8 CPD points