

## e-Commerce and Digital Taxation in Malaysia

**Date** : 14 March 2022, Monday  
**Time** : 9.00 am – 5.00 pm  
**Event Code** : 22WS/007

### 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 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.

The COVID-19 pandemic has accelerated the use of the internet with the adoption of work-from-home arrangements and skyrocketed online sales for both domestic and cross-border transactions. In the midst of this challenging time, e-Commerce has grown unprecedentedly attracting consumers of different ages and favoring the growth of the companies that operate online.

This webinar examines e-commerce transactions from the direct and indirect tax perspective

### Course Outline

- Registration of online business requirements by SSM
- Registration of Businesses -(Amendment) (No. 2) Rules 2020
- Malaysian laws covering e-commerce
- Setting up and maintenance of a website
- The Income Tax (Deduction for Cost of Developing Website) Rules 2003 (the Rules) – P.U. (A) 101
- Deduction for website maintenance expenses
- Scope of Charge or e-commerce transactions under the Income Tax Act 1967
- IRB's Guidelines on Taxation of e-commerce Transactions issued in 2019
- Tax Treatment on Digital Advertising Provided by a Non-Resident
- How do the sourcing rules apply for e-commerce?
- e-Payments
- SME Digitalization Grant
- Digital Ecosystem Acceleration Scheme (DESAC) Tax Incentives
- Permanent Establishment and Virtual World
- Withholding tax on foreign digital services
- Is there a conflict between withholding taxes and digital service tax?
- Service tax on Digital Services (SToDS)
- Bloggers, Youtuber, Tiktokers, Professional Gamers and other social media influencer
  - Are they carrying on a business or are they having a hobby?
  - Do you need to disclose your e-commerce transactions to IRB?

### 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 in 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.

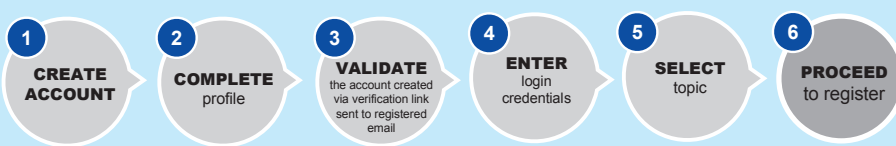
### ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

#### EXISTING USER



#### NEW USER



For Enquiries:

603-2162 8989

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**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