

Withholding Tax Compliance and Withholding Tax Audit

Date : 22 June 2022, Wednesday
Time : 9.00 am – 5.00 pm
Event Code : 22WS/015

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.

Introduction

Various cross border transactions are subject to withholding tax, depending on the nature of the transactions. Therefore, it is important to understand the principal and concepts of the withholding tax. It helps to determine the compliance requirements. Non-compliance give rise to the imposition of penalties and non-tax deduction of the payments made. It has been announced in the recent Budget Proposal 2022 that payments to agent, dealer or distributor are now subjected to withholding tax, with effective from 1/1/2022. With the introduction of the said withholding tax mechanism, it results onerous burden on the taxpayers. This includes additional administrative responsibilities and compliance costs.

Objective

Enhance the understanding of the Principles and Concepts of withholding tax and learn to handle it efficiently and effectively.

Programme

- An overview of the current Malaysian Withholding Tax
- Payments which subject to withholding tax
 1. Contract fee (S107A)
 2. Interest/Royalty (S109)
 3. Technical service/Rental of moveable property (S109B)
 4. Gains or profit under Section 4(f) (S109F)
 5. Public entertainment (S109A)
 6. Payments to agent, dealer, or distributor (S107D)
- An overview of Permanent Establishment and Double Taxation Agreements
- Compliance procedures, administrative aspects and penalties for non-compliance
- Public Ruling and Practice Notes
- Withholding tax audit

Speaker's Profile

Ho Yi Hui has over 20 years' experience in tax compliance and tax advisory assignments. She is now an Executive Director of Hanz Consulting Group Sdn Bhd ("Hanz"). Before joining Hanz, she worked with BDO Tax Services Sdn Bhd ("BDO") and RSM Tax Services Sdn Bhd ("RSM"). As an Executive Tax Director of BDO and RSM, she has been involved in the provision of tax compliance matters of public listed companies, multinationals and medium to large private companies. She has handled tax matters for corporations of various sizes involved in construction, property development, hotels, insurance, and manufacturing. Since 2009, she has been extensively involved in representing tax payers in resolving tax audit and tax investigation cases with the Malaysian Inland Revenue Board. In addition, she has assisted clients in the preparation of transfer pricing documentation. She is a fellow member of the Association of Chartered Certified Accountants (ACCA). Apart from this; she is a licensed tax agent under Section 153 of the Income Tax Act, 1967 and licensed GST Tax Agent under Section 170 of the GST Tax Act 2014. She is also a professional trainer certified by the Human Resources Development Fund (HRDF).

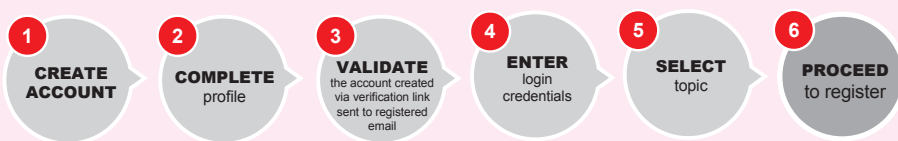
ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below

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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