

Taxation on Foreign Source Income

Date: 26 October 2022, Wednesday
Time: 9.00 am – 1.00 pm
Event Code: 22WE/003

Registration Fee

CTIM/ACCA Member	RM 190.80
Non-Member	RM 254.40

*The registration fee is inclusive of 6% service tax

IMPORTANT NOTES

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any)
- 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.
- 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.
- Video recording of the webinar organised by the Institute is not available for distribution.
- The Institute 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.

It was announced in Budget 2022 that tax exemption on foreign source income (FSI) will be removed with effect from 1 January 2022. Subsequently, on 30 December 2021 the Ministry of Finance announced that exemption from income tax will be given for a period of five years from 1 January 2022 on certain categories of FSI. The relevant Gazette Orders and Guidelines were subsequently issued by the MOF and HASiL. With the changes in tax treatment on FSI, it is imperative for taxpayers to better prepare for the changes to ensure compliance with the relevant legislation.



Speaker:

Mr. Chow Chee Yen

President

Chartered Tax Institute of Malaysia

Programme Outline

- Scope of taxation
- Malaysian source v Foreign source
- Exemption for resident individuals from 1 January 2022 to 31 December 2026
- Exemption on dividend income from 1 January 2022 to 31 December 2026
- Double tax relief on foreign tax suffered
- Special income remittance programme (PKPP)
- Exemption orders on FSI
- Guidelines on FSI – conditions for exemption

ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below



For Enquiries:

03-9212 7850
cpd@ctim.org.my

CLOSING DATE

2 working days before the event

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



CPD Points
4