

Towards Readiness for Employer's and Payroll Audit by LHDNM

Date : 2 February 2023, Thursday
Time : 9:00AM – 5:00PM
Event Code: 23WS/009

Registration Fees

CTIM Member	RM349.80
Member's Firm Staff	RM384.78
Non-Member	RM466.40

*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.

Course Outline

Being an employer brings responsibilities. In the Employment taxation in-house training session participants will be updated with recent employment tax developments as well as looking at recent tax issues which arises during a tax audit.

IRB has now 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 laws and 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.

Programme Outline

<p>9.00 am</p> <ul style="list-style-type: none"> • Employer and employee tax provision latest updates and operational procedures • Employer's Audit Framework: The Way Forward • Roles And Responsibilities of Employer • Tax issues relating to compensation and benefits and being prepared for a payroll audit <p>2.00 pm</p> <ul style="list-style-type: none"> • Understanding employment income under Section 13 and exemptions with the corresponding reporting in Annual Tax Return (Form E) and Form EA • Income Tax (Exemption) Order 2021 [P.U.(A) 30] • Income Tax (Deduction for Value of Benefit given to Employees) Rules 2021 [P.U.(A) 31] • Income Tax (Deduction for Value of Benefit given to Employees) Rules 2021 (Amendment) PU (A) 133 • Perquisites – Public Ruling 5 2019 • Benefits-in-kind – Public Ruling 11 2019 • Value of living accommodation • Gratuity Compensation for loss of employment <p>10.30 am Morning Break</p> <p>10.45 am</p> <ul style="list-style-type: none"> • Taxation of Expatriates and Foreign Workers in Malaysia • Malaysian tax issues on foreign expatriates • Meaning of "deemed" employer under section 83(6) ITA 1967 • Determination of employment income whether it is Foreign Source or Malaysian source under different circumstances 	<p>1.00pm</p> <p>2.00 pm</p> <p>3.30 pm</p> <p>3.45 pm</p> <p>5.00 pm</p>	<p>Lunch Break</p> <ul style="list-style-type: none"> • Understanding employment income under Section 13 and exemptions with the corresponding reporting in Annual Tax Return (Form E) and Form EA • Income Tax (Exemption) Order 2021 [P.U.(A) 30] • Income Tax (Deduction for Value of Benefit given to Employees) Rules 2021 [P.U.(A) 31] • Income Tax (Deduction for Value of Benefit given to Employees) Rules 2021 (Amendment) PU (A) 133 • Perquisites – Public Ruling 5 2019 • Benefits-in-kind – Public Ruling 11 2019 • Value of living accommodation • Gratuity Compensation for loss of employment <p>Afternoon Break</p> <ul style="list-style-type: none"> • Can directors of controlled company enjoy medical benefits? • Director's tax obligation and responsibilities • Common mistakes and pitfalls of income reporting often made by the payroll/HR department • How IRB conduct employer's and MTD audit – common tax issues • Tax penalties and tax appeals <p>End of Workshop</p>
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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



For Enquiries:

☎ 603-9212 7850
 ✉ 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.

