

# Withholding Tax in Malaysia - Principles and Latest Developments

**Date** : 12 January 2023, Thursday  
**Time** : 9:00AM – 5:00PM  
**Event Code**: 23WS/005

## 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

- Purpose and Objectives of Withholding Tax
- Payments that are Subject to Withholding Tax:
  - ♦ Interest (S109)
  - ♦ Royalty (S109)
  - ♦ Service fee (S109B)
  - ♦ Rental of movable property (S109B)
  - ♦ Gains or profits under S4(f) (S109F)
  - ♦ Public entertainer fee (S109A)
  - ♦ Contract fee (S107A)
- Penalties for Non-Compliance
- Public Ruling 11/2018: Withholding tax on special classes of income (S109B withholding tax)
- Public Ruling 6/2017: Withholding tax on income of a non-resident public entertainer (S109A withholding tax)
- Public Ruling 1/2010: Withholding tax on other gains or profits (S109F withholding tax)
- Practical Issues in Relation to Withholding Tax
- What are “Permanent Establishment” and “Place of Business”?
- Impact of Double Tax Agreements on Withholding Tax
- Withholding Tax and Service Tax on Imported Services
- Redefinition/Amendments of the Following in Budget 2017: Royalty, Public entertainer, Payment for services
- Income Tax (Exemption) (No. 9) Order 2017
  - ♦ WHT Exemption on Services Rendered Outside Malaysia
- Practice Note 1/2018: Tax treatment on digital advertising (eg: FB & Google) provided by a non-resident
- Guidelines on Taxation of Electronic Commerce Transactions: 13 May 2019
- Withholding Tax on Payment Made to Resident Agent (new S107D)

## Speaker's Profile

**Chow Chee Yen** is currently the President of the Chartered Tax Institute of Malaysia (CTIM) and the Senior Executive Director of Grant Thornton Malaysia. He has more than 30 years of tax experience and was involved in tax engagements concerning cross-border transactions, tax diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments, and good and services tax (GST). Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by professional bodies in Malaysia. In addition, he conducts in-house training for a government ministry, professional firms, and corporations as well as guest speaker for national and international conferences. He is a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA).

### ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below



For Enquiries:

603 9212 7850

[cpd@ctim.org.my](mailto: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.

