

Webinar Series



Taxation of Digital Nomads, Expatriates' Employees in Malaysia, Employees Seconded Overseas and Share Scheme Benefits Received by Employees

Date : 10 July 2023, Monday
Time : 9.00 am – 5.00 pm
Event Code: 23WS/035

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.

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 not less than 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the event.
- 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. A minimum of 3 working days notice will be given.

Introduction

In this webinar you will learn the tax implications for the digital nomads and their employees. Will the companies encounter Transfer Pricing Risks if they seconded their employees overseas? Understand the different types of employee share incentive plans; and learn more about the taxation of ESOS and other share scheme benefits, the documents to be kept, the operational procedures to comply with LHDN's requirement.

Course Outline

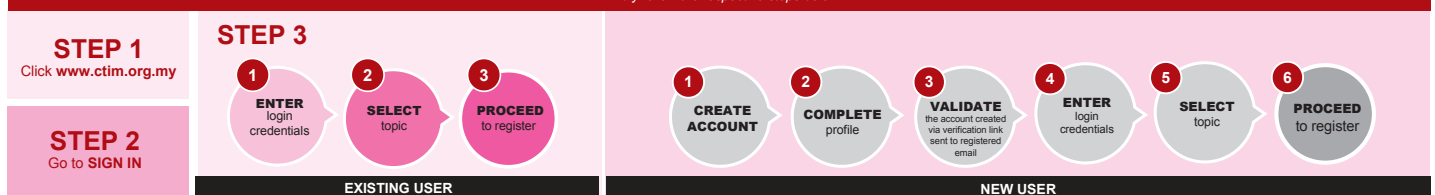
- The De Rentau Nomad Pass
- The tax implications for digital nomads and their employers
- Can digital nomads avoid paying any taxes at all?
- Nomad tax trap - Where should the digital nomads pay their taxes?
- Permanent Establishment and Transfer Pricing Risk
- Application for Certificate of Residence
- Employment Article / Dependent Personal Services Article in the DTA
 - Provision of Independent Services in the DTA
- Taxation for Malaysian employees assigned to work overseas
- A Professional Visit Pass (PVP)
- Tax clearance for foreign expatriates
- Secondment of Employees and its Income Tax Implication and may also give rise to Service Tax liability
- Public Ruling 11 2012 – employee share scheme benefit
- Tax Reporting for Equity Award Vesting - Form BT/MSSP/2012
- Public Ruling 12 2012 – share scheme benefits for cross-border employees
- Tax audit on share scheme benefit
- Case law -DGIR vs Asia Energy Services Sdn Bhd - Employee Stock Based Compensation ("ESBC")

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:

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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.



(For purposes of Section 153, ITA 1967)