

## **Webinar Series**

# Tax Implications on Business Restructuring

Date: 27 May 2025, Tuesday Time: 9:00 am - 5:00 pm Event Code: 25WS/022

## **Registration Fee**

Category	Registration Fee (exclusive of Service Tax
CTIM Member	RM360.00
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Non-Member	RM475.00

#### **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 receipts 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 cancellation received within less than 5 working days of the event.
- Recording Video recording of the webinar organised by the institute is not available for distribute.
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## HRDCORP Programme ID: 10001533471

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### Introduction

As the Malaysian economy continues to grow steadily, businesses may be looking into restructuring its business to strengthen its growth or for preparation for initial public offerings in the future. Therefore, it is essential for businesses to be aware of the potential tax implications that may arise from a business restructuring exercise. In this webinar, we will highlight the various tax implications, i.e. corporate income tax, capital gains tax, real property gains tax and stamp duty implications, that may arise from some of the common methods of business restructuring as well as the foreign source income and dividend tax implications on profit repatriation.

## Programme Outline

- Corporate tax implications under the Income Tax Act 1967.
- Real Property Companies and the Real Property Gains Tax implications under the Real Property Gains Tax Act 1976.
- Capital Gains Tax under the Income Tax Act 1967.
- Stamp duty implications for share transfers and business transfers under the Stamp Act 1949.
- Foreign source income implications under the Income Tax Act 1967.
- Dividend tax implications under the Income Tax Act 1967.

## Speaker's Profile

Chong Mun Yew is the Executive Director of Tax at Crowe KL Tax Sdn Bhd. He has over 25 years of tax experience. He specialises in taxation covering areas such as domestic taxes, corporate restructuring, initial public offerings, mergers and acquisitions, employees share option scheme, expatriate tax, international tax, and Sales and Service Tax. He is a member and Council Member of CTIM, a member of ACCA, MICPA and a practicing member of the MIA.

Michael Cheah Liat Sheng is a Associate Director of Crowe KL Tax Sdn Bhd in Malaysia. He has worked in the tax industry for more than twelve (12) years and has experience in tax compliance and tax advisory including individual / corporate tax matters, international tax, corporate restructuring, tax due diligence exercises, tax incentives, Real Property Gains Tax, stamp duty and others. He has advised on domestic taxes, tax incentives, corporate restructuring, initial public offerings, mergers and acquisition, international tax, etc.

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