

# Webinar Series

## Withholding Tax in Malaysia

Date: 28 April 2025, Monday  
Time: 9:00 am – 5:00 pm  
Event Code : 25WS/021

### Registration Fee

Category	Registration Fee (exclusive of Service Tax)
CTIM Member	RM360.00
Member's Firm Staff	RM415.00
Non-Member	RM475.00

**HRDCORP Programme ID : 10001533466**  
Payment via HRDCorp Claim - Please refer to the total amount stated in the invoice generated by the system upon confirmation of registration

### 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 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.
- 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

Various cross border transactions for payments to non-residents are subject to withholding tax, depending on the nature of the transactions. Besides, with effective from 1/1/2022, payments to residents, such as payments to agent, dealer or distributor are also subjected to withholding tax. Therefore, it is important to understand the principal and concepts of withholding tax. It helps to determine the compliance requirements. Non-compliance give rise to the imposition of penalties and non-tax deduction of the payments made. Nevertheless, Malaysia has concluded about 74 effective Double Taxation Agreements (DTA). There is opportunity for preferential rates of withholding tax to be applied on certain payments to non-residents. In addition, withholding tax is also an area focused by our revenue authority (Malaysian Inland Revenue Board) during tax audit and enforcement.

### Objective

Withholding tax mechanism in Malaysia imposes onerous compliance burden on the tax payers, as payer. This includes additional administrative responsibilities and compliance costs, if non-compliance. This webinar aims to enhance the understanding of the principles and concepts of withholding tax, and learn to handle it efficiently and effectively.

### Programme Outline

- An overview of the Malaysian Withholding Tax
- Payments which subject to withholding tax
  - Contract fee (S107A)
  - Interest/Royalty (S109)
  - Technical service/Rental of moveable property (S109B)
  - Gains or profit under Section 4(f) (S109F)
  - Public entertainment (S109A)
  - Payments to agent, dealer or distributor (S107D)
- An overview of Permanent Establishment and Double Taxation Agreements
- Tax relief for withholding tax, i.e. bilateral and unilateral credit
- Application of relief under income tax for withholding tax
- Compliance procedures, administrative aspects and penalties for non-compliance
- 2025 tax audit framework on withholding tax audit
- Tax impact on withholding tax arises from the implementation of eInvoice

### Speaker's Profile

**Ho Yi Hui** has over 20 years' experience in tax compliance and tax advisory assignments. She is now an Executive Director of Hanz Consulting Group Sdn Bhd ("Hanz"). Before joining Hanz, she worked with BDO Tax Services Sdn Bhd ("BDO") and RSM Tax Services Sdn Bhd ("RSM"). As an Executive Tax Director of BDO and RSM, she has been involved in the provision of tax compliance matters of public listed companies, multinationals and medium to large private companies. She has handled tax matters for corporations of various sizes involved in construction, property development, hotels, insurance, and manufacturing. Since 2009, she has been extensively involved in representing tax payers in resolving tax audit and tax investigation cases with the Malaysian Inland Revenue Board. In addition, she has assisted clients in the preparation of transfer pricing documentation. She is a fellow member of the Association of Chartered Certified Accountants (ACCA). Apart from this; she is a licensed tax agent under Section 153 of the Income Tax Act, 1967 and licensed GST Tax Agent under Section 170 of the GST Tax Act 2014. She is also a professional trainer accredited by the Human Resources Development Fund (HRDF).

### Online Registration Process

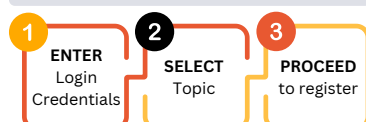
\*Kindly follow the respective steps as below

#### STEP 1

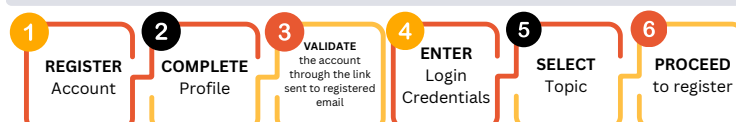
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#### STEP 3

#### Existing User



#### New User



#### STEP 2

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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

