

# EFFECTIVE USAGE OF DTAS IN MINIMISING WITHHOLDING TAX IMPACT

**KUALA LUMPUR 10 JULY 2019**

## INTRODUCTION

Companies involved in cross border transactions tend to overlook the section on withholding tax. The responsibility and accountability of withholding tax deduction rest with the companies making payments to non-residents.

This workshop aims to share the latest implications arising on all payments subject to withholding tax and how to mitigate them besides being tax compliant. The effectiveness of using double taxation agreements (DTAs) in cross border assignments and its implications in respect to withholding tax, corporate tax and individual tax obligations are also shared in this workshop.

## LEARNING OUTCOMES

- Identify the critical considerations when entering into agreements with non-residents and how to manage the tax risk.
- Acquire and improve the analytical skills needed to determine if a transaction has withholding tax obligations.
- Explore the measures on how to minimise foreign withholding tax or double taxation through double tax agreements.

## WHO SHOULD ATTEND

Finance directors and managers, chief financial controllers and financial controllers, accountants, auditors, tax managers and consultants, company secretary and business advisors.

## PRESENTER

Mr Sivaram Nagappan

## EARLY BIRD SPECIAL

Enjoy **10%** savings when you register online at least **one** month before the workshop date.

## EVENT DETAILS

Wednesday 10 July 2019

TIME  
9.00am – 5.00pm

VENUE  
CPA Australia  
Seminar Room  
Suite 10.01, Level 10  
The Gardens South Tower  
Mid Valley City  
Lingkaran Syed Putra  
59200 Kuala Lumpur

FEE (inclusive of 6% Service Tax, lunch and tea-breaks)  
Member: RM349.80  
REP/Member staff: RM455.80  
Non-member: RM583.00

**LHDNM AGREED**  
for tax license renewal & application



Based on the merit of each applicant

LEVEL  
**PROFICIENT**

CLAIM UP TO  
**8 CPD HOURS**



# EFFECTIVE USAGE OF DOUBLE TAXATION AGREEMENTS IN MINIMISING WITHHOLDING TAX IMPACT

## KEY TOPICS COVERED

- Definition of withholding tax
- Incomes derived by non-residents that are subject to withholding tax
- Service fee vs. contract payments
- Tax planning and exemptions available on withholding tax
- Compliance issues and penalties
- Practical issues faced by taxpayers
- Inbound and outbound investments
- Definition of DTA
- Concept of permanent establishment – corporate and individual tax issues
- Purposes of other relevant articles in DTAs
- Business income vs. non-business income
- Reliefs available under DTAs
- Case laws and latest developments on withholding tax and updates on existing and new DTAs (including other changes from Budget 2019) and Public Rulings, where applicable will also be covered
- Possible tax audit issues

## SPEAKER'S PROFILE

### MR SIVARAM NAGAPPAN

Sivaram Nagappan has more than 20 years of tax experience and is currently with Deloitte Malaysia. Prior to Deloitte, he headed the tax department of a Group of Malaysian listed companies and also served with two other Big Four accounting firms where he gained extensive experience from servicing clients which included large local corporations and multinationals in a wide spectrum of industries.

His involvement in tax engagements with local and foreign companies encompassed various aspects of tax planning strategies/schemes, restructuring of companies, mergers and acquisitions, cross border transactions, repatriation of profits, investment incentives, remuneration packages, tax audit and tax investigation.

He is a regular speaker for regulatory bodies and organisations both locally and overseas. He also conducts lectures in taxation papers for professional examinations in various colleges, institutes and local universities.

## AGREED BY LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM)

The topic discussed in the workshop was agreed upon by LHDNM and the CPD hours are recognised by Ministry of Finance as Continuing Professional Development (CPD)/ Continuing Professional Education (CPE) points for the application and renewal of tax agent license.

# REGISTRATION FORM

Save 10% on workshops when you register online at [cpaaustralia.com.au/malaysiatraining](http://cpaaustralia.com.au/malaysiatraining). You can also return completed form to CPA Australia.

✉ CPA Australia (M) Sdn Bhd (291307-P), Suite 10.01, Level 10, The Gardens South Tower,  
Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur

☎ +603 2267 3388 📠 +603 2287 3030 @ [cpd.malaysia@cpaaustralia.com.au](mailto:cpd.malaysia@cpaaustralia.com.au)

## 1 PARTICIPANT DETAILS

<b>PARTICIPANT 1</b>	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
Mobile	Special dietary requirements (if any)			
<b>PARTICIPANT 2</b>	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
Mobile	Special dietary requirements (if any)			
<b>PARTICIPANT 3</b>	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
Mobile	Special dietary requirements (if any)			

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Member staff refers to staff from a CPA member's firm or organisation.

\*Workshop confirmation will be sent to the stated email address.

## 2 CONTACT AND BILLING INFORMATION

Contact Person	Billing Address				
Phone					
Email					
Company Billing Name	State	Postcode			
Business Registration no.	Industry				

## 3 WORKSHOP AND PAYMENT DETAILS

NO.	WORKSHOP TITLE	DATE	LOCATION	PRICE	QTY	FEE (RM)
1						
2						
3						
<b>TOTAL</b>						RM

## 4 MAKE A PAYMENT

Do you want the electronic tax invoice/receipt to be under the company's name?  Yes  No

Payment method  Credit card: Visit [cpaaustralia.com.au/malaysiatraining](http://cpaaustralia.com.au/malaysiatraining) to register and pay with your credit card with MYR.

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Please indicate registrants full name, membership number and contact number on the back of the cheque.

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Signature  / /