

# THE IMPLICATIONS OF DIGITAL TAX IN 2019

**KUALA LUMPUR 17 OCTOBER 2019**

## INTRODUCTION

One of the action items initiated by the Organisation of Economic Corporation Development (OECD) in relation to Base Erosion and Profit Shifting (BEPS) was to address the tax challenges of the Digital Economy. As a taxpayer, do you know what is digital tax and the implications of such tax being introduced in Malaysia?

With effect from 1 January 2020, Malaysia will be the second country in South East Asia to impose indirect taxes on foreign digital services. Are you mindful of the implications of Malaysian service tax to the foreign service providers and Malaysian consumers at large?

This workshop highlights and shares the implications of digital tax to the stakeholders of digital economy. The effect of both direct and indirect taxes will be covered with emphasis on service tax on payments for digital services by Malaysian service recipients/consumers to foreign service providers under the Service Tax (Amendment) Act 2019.

## LEARNING OUTCOMES

- Describe digital economy.
- Identify the impact of BEPS on digital economy.
- Explore the types of digital tax applicable in relation to payments of digital services in Malaysia.
- Discuss withholding tax consideration and service tax on foreign digital services.

## 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

Thursday 17 October 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

**COMPETENT**

CLAIM UP TO  
**8 CPD HOURS**



# THE IMPLICATIONS OF DIGITAL TAX IN 2019

## KEY TOPICS COVERED

- What is digital economy?
- Impact of Base Erosion & Profit Shifting (BEPS) Action 1 on digital economy
- Parties affected by digital tax on services in the digital economy
- Types of digital axes applicable in relation to payment of digital services in Malaysia
- Withholding tax consideration on payment to foreign digital service providers?
  - Service fee vs. licensing fee
  - Concept of permanent establishment under the double taxation agreement (DTA)
  - Compliance issues and penalties
  - Practical issues faced by taxpayers
  - The use of DTA relief
  - Possible audit issues
- Service Tax on foreign digital services by foreign service providers to Malaysia consumers
  - What is digital service?
  - Who are foreign service providers and Malaysian consumers?
  - When to account for service tax?
  - Registration and Invoicing
  - Non-compliance risk
  - Transitional Rules

## SPEAKER'S PROFILE

### MR SIVARAM NAGAPPAN

Sivaram Nagappan has more than 25 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)			

REP refers to CPA Australia’s Recognised Employer Partners. View our partners at [cpaaustralia.com.au/rep](http://cpaaustralia.com.au/rep)

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.

Cheque: Make payable to ‘CPA Australia (M) Sdn Bhd’ Cheque number

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

For other methods of payment, call +603 2267 3388

Terms and conditions: 1. CPA Australia Ltd (CPA Australia) reserves the right to alter the program/s or presenter/s without further notice, however the event/s is/are intended to run as advertised. 2. CPA Australia reserves the right to cancel the event/s due to insufficient numbers. Registrants will be notified and refunded in full should this occur. 3. Registrations for events are on a first-come-first-served basis. 4. Registrations for events must be accompanied by full payment. 5. Cancellations or transfers must be advised in writing and received by CPA Australia at least 5 working days prior to the event. Registrants will otherwise be liable for payment, including in the event of non-attendance. Transfers are subject to the applicable registration rate and additional payment may be required. 6. Credit transferred must be utilised within the same year from the date of transfer. 7. Registrants who travel to attend the events are required to obtain the workshop confirmation from CPA Australia before the travel arrangement (i.e. flight, bus, hotel etc.) are confirmed. For the full T&Cs, visit [cpaaustralia.com.au/utilities/terms/event-terms](http://cpaaustralia.com.au/utilities/terms/event-terms)

By signing where indicated below, I agree that I have read, understand and accept the Terms and Conditions above and the Privacy Statement which can be found at CPA Australia’s Privacy Policy [cpaaustralia.com.au/utilities/privacy/privacy-policy](http://cpaaustralia.com.au/utilities/privacy/privacy-policy).

Signature  / /