

# LATEST UPDATES ON PRACTICAL TAX ISSUES

**KUALA LUMPUR 19 OCTOBER 2020**

## INTRODUCTION

Attend this workshop for a comprehensive overview of the tax changes and learn how these changes will affect you and your clients. The workshop includes developments in legislation, cases, rulings and other relevant updates.

## LEARNING OUTCOMES

Learn about the practical impact of recent tax changes and how to apply these changes in your context.

## 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 T Seelan

## 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 [under subsection 3.1(b), PANDUAN BAGI PERMOHONAN KELULUSAN EJEN CUKAI] for the application and renewal of tax agent license. Please refer to **Lampiran B** and select LHDNM as the organiser for submission on MYCUKAI.

## EARLY BIRD SPECIAL

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

## EVENT DETAILS

Monday 19 October 2020

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



LEVEL  
**COMPETENT**

CLAIM UP TO  
**8 CPD HOURS**

# LATEST UPDATES ON PRACTICAL TAX ISSUES

## KEY TOPICS COVERED

### Malaysia's tax regime and tax incentives

- Overview of the tax regime, tax incentives and schemes
- Practical application of the various incentives
- Examine the recent developments and regulatory changes, and how they benefit your company

### Tax preparation

- Work through real life case studies on how the recent developments may impact your tax outcome
- Learn tax preparation techniques and be compliance
- Address key application issues and commonly made mistakes
- Exercise correct judgment on certain tax positions and avoid pitfalls and penalties
- What are the options available to mitigate/reduce penal exposure?

### Transfer pricing

- Introduction to transfer pricing
- Relevance of transfer pricing
- Latest transfer pricing developments and updates in Malaysia
- Transfer pricing audit landscape in Malaysia
- Common issues in transfer pricing audits

### Withholding tax

- Overview of the scope and rates of withholding tax
- Responsibilities of the payer
- Non-deductibility of expenses and disallowed capital expenditure
- Withholding tax for royalty payments – with focus on the thin lines in interpreting the statutory definition of royalty
- Withholding tax for interest payments to non-residents
- Withholding tax for special classes of income (section 4A) – the wide statutory definition, and withholding tax on the related disbursements and reimbursements
- Withholding tax for contract payments and the non-finality
- Withholding tax for payments in respect of other gains or profits (section 4(f)) – the scope and its practical implications
- Permissibility of re-grossing of payments

- Rules for determination of residence status of the payee
- Additional tax or tax refund for the payee (tax overpaid/ underpaid due to misunderstandings over residence status)
- Brief overview of the role of tax treaties

### Overview of Budget 2020 and other tax updates

## SPEAKER'S PROFILE

### MRT SEELAN

Seelan specialises in designing and setting up accounting, internal control, and operational systems. He also performs operational audits and acts as a consultant for a number of groups on financial issues.

His working experience includes positions in public accounting firms, a leading hotel in Langkawi and an established manufacturing organisation. He was also attached to a large tax firm for three years. Seelan is actively involved in the development and implementation of financial and management training programmes for various organisations. He has trained accountants and financial advisors in Vietnam, Brunei and Uganda. These programmes have produced excellent feedback.

# 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	(Dato' / Datin / Dr / Mr / Mrs / Ms)	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	(Dato' / Datin / Dr / Mr / Mrs / Ms)	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	(Dato' / Datin / Dr / Mr / Mrs / Ms)	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

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Signature  / /