

# WITHHOLDING TAX AND CROSS BORDER TRANSACTIONS

**KUALA LUMPUR 11 SEPTEMBER 2019**

## INTRODUCTION

This workshop covers the practical issues and developments in relation to withholding tax which is crucial to ensuring proper compliance with the Income Tax Act.

## LEARNING OUTCOMES

- Get the latest developments on withholding tax.
- Know the types of payments subject to withholding tax.
- Learn how and when payment to non-residents are subject to withholding tax.
- Know what the penalties are for non-compliance.

## 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 Chow Chee Yen

## EARLY BIRD SPECIAL

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

## EVENT DETAILS

Wednesday 11 September  
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**



# WITHHOLDING TAX AND CROSS BORDER TRANSACTIONS

## KEY TOPICS COVERED

- Purpose and objectives of withholding tax
- Payments that are subject to withholding tax:
  - Interest (S109)
  - Royalty (S109)
  - Service fee (S109B)
  - Rental of movable property (S109B)
  - Gains or profits under S4(f) (S109F)
  - Public entertainer fee (S109A)
  - Contract fee (S107A)
- Penalties for non-compliance
- Public Ruling 11/2018: Withholding tax on special classes of income (S109B withholding tax)
- Public Ruling 6/2017: Withholding tax on income of a non-resident public entertainer (S109A withholding tax)
- S109B vs. S107A withholding tax
- S109A vs. S109B withholding tax
- Public Ruling 1/2010: Withholding tax on other gains or profits (S109F withholding tax)
- S109B vs. S109F withholding tax
- Practical issues in relation to withholding tax
- What is permanent establishment?
- Impact of double tax agreements on withholding tax
- Withholding tax and service tax on imported services
- Redefinition/amendments of the following in Budget 2017:
  - Royalty
  - Public entertainer
  - Payment for services
- Income tax (Exemption)(No. 9) Order 2017
  - WHT Exemption on Services Rendered Outside Malaysia
- Practice Note 3: Clarifications on effective date of Income Tax (Exemption)(No. 9) Order 2017
- Practice Note 1/2018: Tax treatment on digital advertising provided by a non-resident

## SPEAKER'S PROFILE

### MR CHOW CHEE YEN

Chee Yen is currently the tax advisor of Grant Thornton Malaysia. He has more than 28 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments and good and services tax (GST).

Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by CPA Australia, ACCA, CCH, CTIM, MIA, MAICSA, MICPA and the STAR newspaper. In addition, he conducts in-house training for both professional firms and corporations as well as guest speaker for national and international conferences.

Chee Yen is a council member of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA). He is also a graduate of the Malaysian Institute of Certified Public Accountants (MICPA) Examinations.

### 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	(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)			

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\*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.

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Signature  / /