



Demystifying Malaysian Withholding Tax (Re-Run)

Remote Online Learning Series

12 and 13 April 2022

9am -12.30pm

Cisco Webex



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www.kpmg.com.my/Tax

KPMG in Malaysia

Demystifying Malaysian Withholding Tax

Malaysian withholding tax applies to certain payments made or credited to non-Malaysian tax residents if the payments are derived from or deemed to be derived from Malaysia. The responsibility for deducting and remitting the withholding tax lies with the Malaysian payers.

Since the Malaysian withholding tax provisions places significant demands and responsibilities on payers, a clear understanding of the Malaysian withholding tax regime is critical to avoid any non-compliance penalties.

Further, to address the tax challenges on the Digital Economy arising from the OECD's BEPS initiative, Malaysia has implemented service tax on digital services provided by a foreign registered person to any consumer in Malaysia effective 1 January 2020. Malaysian payers would need to consider the

withholding tax and service tax impact on payments made to foreign service providers.

Let us assist you to demystify the changes made to the withholding tax and service tax provisions and support you in complying with your tax obligations.

We will take you through the notable changes made to the above tax law including the issuance of Public Ruling ("PR") No. 10/2019 and an update of the latest tax cases on withholding taxes.

We will also look at the Guidelines in determining whether a "Place of Business" exists in Malaysia as well as the Guide on Digital Services by Foreign Service Provider published by the Royal Malaysian Customs Department.



A digital certificate of attendance will be issued for **7** CPE hours.

CPE



RM350 (inclusive of 6% service tax and downloadable course material).

Fees

Who should attend?

This webinar is aimed at personnel whose responsibilities cover the settlement of invoices, making payments to vendors and suppliers, negotiating contracts, involved in tax planning, and those who wish to have a more complete knowledge of withholding tax.

It is also useful for personnel who oversee companies' tax issues and have oversight over tax matters.

- Finance managers
- Accountants and accounts executives
- Tax managers and executives

Course Highlights

In this webinar, we will explore:

1 Overview of the withholding tax regime

2 Various types of withholding tax and derivation of income (Section 109B, Section 107A, Section 109 and Section 109F)

3 Consequences of non-compliance

4 Interaction with double taxation agreements

5 Double tax relief

6 Implications of OECD BEPS Action Plans development

7 Guidelines in determining the place of business of foreign companies in Malaysia

8 Withholding tax / service tax on payment for digital services and e-commerce transactions

9 Latest tax cases on withholding tax

10 Practical issues and case studies

The event is interactive with polling questions and the opportunity for Q&A.

Speaker's profile



Wan Yan Yoong
Executive Director,
KPMG in Malaysia

Having been with KPMG for more than 28 years, Wan services public listed companies and multinational corporations in a broad range of industries, including leasing, stockbroking, mining, manufacturing, trading, real estate and shipping sectors. Wan has also been involved in corporate tax compliance and advised clients on corporate tax, withholding tax, RPGT and stamp duty as well as numerous tax diagnostic review exercises. Wan has deep knowledge in reviewing structures and operating models as well as managing withholding tax issues and permanent establishment risks.

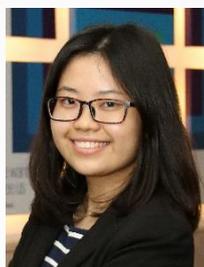
Wan is a fellow member of the Institute of Chartered Accountants in England & Wales and the Association of Chartered Certified Accountants, United Kingdom as well as an associate member of the Chartered Tax Institute of Malaysia. He is an approved tax agent under Section 153 of the Income Tax Act 1967 and an approved HRD Corp Certified Trainer and has been involved in conducting tax training courses both internally and externally.



Christine Tan
Associate Director,
KPMG in Malaysia

Christine joined KPMG in 2011 and has experience in both audit and indirect tax. Prior to working on indirect tax, Christine was previously involved in the review and statutory audit work for public listed and private companies in Malaysia. When GST was introduced in 2015, Christine assisted several clients with their GST implementation projects and since then, she was primarily involved in advisory, compliance, health checks, due diligence as well as conducting GST workshops. She has also assisted her clients with GST closure audit. For SST, Christine has been assisting her clients, both local and overseas, on SST implementation, advisory, compliance and due diligence.

Christine is a fellow member of the Association of Chartered Certified Accountants, United Kingdom and she graduated from University of Warwick, United Kingdom.



Jessica Yap
Tax Manager,
KPMG in Malaysia

Jessica has been with KPMG since 2016 and has been involved in both corporate tax advisory and compliance engagements. Jessica's experience includes advising clients from various industries on the corporate income tax, withholding tax, Labuan tax, Real Property Gains Tax, stamp duty and gaming tax issues arising from M&As, legal entity rationalization, cross-border transactions and post-acquisition integration. She has also undertaken tax due diligences on companies in various industries.

Jessica has contributed to the thought leadership on the Malaysian Budgets as well as business articles. She has also conducted training internally and externally, including a speaking engagement with the Chartered Tax Institute of Malaysia on the Labuan tax regime. Jessica is a member of the Chartered Tax Institute of Malaysia and she graduated from the University of Edinburgh.



Elliot Voon Pin Chaw
Tax Manager,
KPMG in Malaysia

Elliot has been involved in corporate tax advisory and compliance engagements for more than 8 years. Elliot has experience in multiple tax projects including tax advisory for family and private clients, international tax planning, cross-border transactions, inbound and outbound investments. Elliot has developed working knowledge in Malaysian direct taxes including Corporate Income Tax, withholding tax, Real Property Gains Tax and Stamp Duty. He is also a member of KPMG's Global Compliance Management Service Team.

Elliot was a contributor to the annual Budget Commentary and Tax Information booklet, an annual tax information handbook jointly published by CCH Wolters Kluwer and Chartered Tax Institute of Malaysia ("CTIM"). Elliot is a member of the Institute of Chartered Accountants in England & Wales ("ICAEW"), Malaysia Institute of Accountants ("MIA"), approved HRD Corp Certified Trainer.

Demystifying Malaysian Withholding Tax (Re-Run)

12-13 April 2022

(2 Days)

9am – 12.30pm

Remote Online Learning Series

Day 1 Tuesday, 12 April 2022

9:00 a.m. – 10:30 a.m.	<ul style="list-style-type: none">• Welcome note and introduction• Overview of withholding tax regime• Various types of withholding tax
10:30 a.m. – 10:45 a.m.	<ul style="list-style-type: none">• Break
10:45 a.m. – 12:15 p.m.	<ul style="list-style-type: none">• Various types of withholding tax (Cont'd)• Consequence of non-compliance• Interaction with double tax agreements / OECD positions• Double tax relief
12.15 p.m. – 12:30 pm	<ul style="list-style-type: none">• Case Studies• Question and Answers

Day 2 Wednesday, 13 April 2022

9:00 a.m. – 10:00 a.m.	<ul style="list-style-type: none">• Implication of OECD BEPS Action Plans development• Guidelines in determining the place of business of foreign companies in Malaysia
10:00 a.m. – 10:15 a.m.	<ul style="list-style-type: none">• Break
10:15 a.m. – 11:00 a.m.	<ul style="list-style-type: none">• Withholding tax / service tax on payment for digital services and e-commerce transactions• Latest tax cases on withholding tax
11.00 p.m. – 12:30 pm	<ul style="list-style-type: none">• Practical issues and case studies• Question and Answers

Note: The organiser reserves the right to alter the event program or content at any time without giving prior notice to the participants. In the case of dispute, the organiser reserves the right of final decision and interpretation

◆ Registration

Closes on **4 April 2022**, and is on a first come, first served basis.

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◆ Terms & Conditions

- All delegates must register with their own email address in order to access and attend the webinar. Entry into the webinar is unique to the registered delegate's email address and is not transferable.
- Payment must be made in full by 8 April 2022 before the webinar with the payment receipt/remittance evidence forwarded to KPMG. Only registrations paid in full will receive access into the webinar.
- If you are registering on someone else's behalf, please insert the delegates email instead of your own.
- KPMG's webinar series are conducted online; hence, you will need to have stable internet access in order to participate. While you may view the webinar using a mobile device, it is recommended to participate using PC-based Google Chrome browser for optimal experience.
- Participants are required to prepare their own computer with audio capabilities (speaker and microphone) for the purpose of this training.

◆ Payment Methods

Online Payment

You may opt to pay online via the following

- Visa/Master Credit Card
- Online Banking (FPX)
- e-Wallet (TnG, Maybank QRPay, GrabPay, Boost, ShopeePay)

JomPay

Pay via JomPay to KPMG Tax Services Sdn Bhd (Petaling Jaya) using these details:



Billor Code: 85688
Ref-1: Invoice Number
Ref-2: Company Name

Online Bank Transfer

Bank Name: Maybank
Account Name: KPMG Tax Services Sdn Bhd
A/C No: 512866101245

Please email bank-in slip/bank advice with the Company name and Invoice number to finance@kpmg.com.my

Cheque

Cheques should be crossed and made payable to KPMG Tax Services Sdn Bhd

I/We enclose payment of RM _____
via Cheque/Bank Draft no. _____ payable to **KPMG Tax Services Sdn Bhd**

Please email bank-in slip/bank advice with the Company name and Invoice number to finance@kpmg.com.my

◆ Cancellation

- No refund will be given for cancellations received less than 7 working days before the webinar date.
- In the event the webinar is cancelled by KPMG due to unforeseen circumstances, a full refund will be reimbursed to the delegate.
- A substitute delegate is welcomed at no additional charge if the registered delegate is unable to attend (advance notice of 5 working days before the event is required).

About KPMG Tax Services Sdn Bhd

Company registration No.: 198301001627 (96860-M)

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✉ taxevents@kpmg.com.my

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