

## LATEST DEVELOPMENTS AND PRACTICAL ISSUES ON WITHHOLDING TAX AND CROSS BORDER TRANSACTIONS

Date : 10<sup>th</sup> April 2013 (Wednesday)

Venue : Banyan Room (Ground Floor), Sime Darby Convention Centre

<b><u>TIME</u></b>	<b><u>PROGRAMME OUTLINE</u></b>
8.15 am	Registration
9.00 am – 10.30 am	<ul style="list-style-type: none"><li>• Purpose and objectives of withholding tax</li><li>• Payments subject to withholding tax</li><li>• Penalties for non-compliance</li></ul>
10.30 am – 10.45 am	Coffee break
10.45 am – 12.30 pm	<ul style="list-style-type: none"><li>• Public Ruling No. 4/2005 : Withholding Tax on Special Classes of Income [Section 109B withholding tax]</li><li>• Section 109B versus Section 107A withholding tax</li></ul>
12.30 pm – 1.30 pm	Lunch
1.30 pm – 3.30 pm	<ul style="list-style-type: none"><li>• Public Ruling No. 1/2010 : Withholding Tax on Income under Paragraph 4(f) [Section 109F withholding tax]</li><li>• Section 109B versus Section 109F withholding tax</li><li>• Practical issues in relation to withholding tax</li><li>• Tax cases</li></ul>
3.30 pm – 3.45 pm	Coffee break
3.45 pm – 5.00 pm	<ul style="list-style-type: none"><li>• Practical guide on double tax agreement</li><li>• Double tax relief – bilateral and unilateral relief</li><li>• Determination of Malaysian versus foreign sourced income</li><li>• Permanent establishment</li></ul>
5.00 pm	Close of Workshop