



MIA WEBINAR SERIES

Taxing Matters: A Legal Perspective

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9 January 2024 (Tuesday), 9.00 am –1.00 pm

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Businesses enter into agreements all the time. What are some of the tax fundamentals one should be aware of?

No matter the size of your business, managing taxes is a vital aspect of business success. As a business owner, you should therefore equip yourself with basic tax knowledge to be able to manage your tax affairs.

This programme discusses some tax basics and fundamentals in navigating corporate/commercial exercises as well as in handling tax controversies.

OBJECTIVES

This programme seeks to help you to:

- Understand key aspects of common tax legal issues in drafting agreements
- Gain insights into IRBM and RMCD's powers of investigations
- Understand the tax appeal and judicial review processes

METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

WHO SHOULD ATTEND

- Directors, Managers, and Senior Executives
- Legal and Compliance Professionals
- Human Resources Personnel
- Corporate Governance Experts

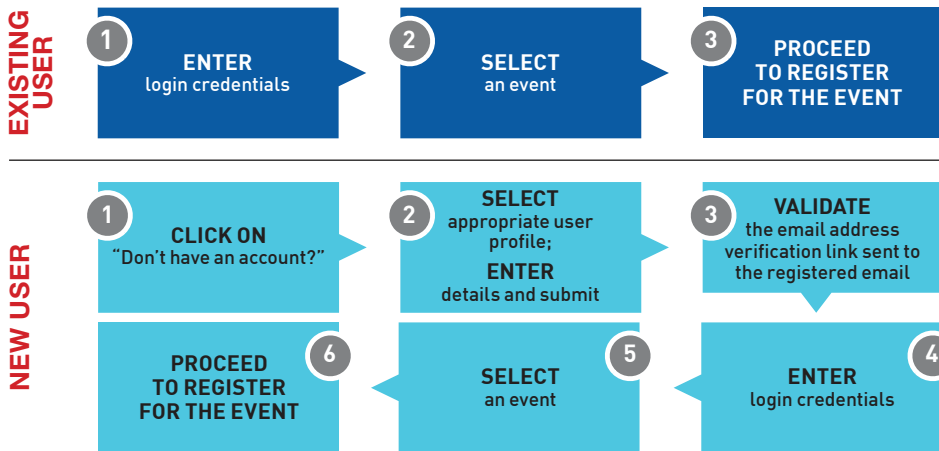
PROGRAMME OUTLINE

8.30 am –9.00 am	Participants' login to join the webinar
9.00 am –10.00 am	<p>SESSION 1</p> <ul style="list-style-type: none"> • Tax Fundamentals in Drafting Agreements <ul style="list-style-type: none"> > Taxability and timing issues—taxability of income and deduction of expenses > Indirect tax clauses for sales and service tax and future goods and services tax (GST) > Withholding tax clauses > Tax liability clauses > Stamp duty—ad valorem or fixed rate duty > Tax indemnity and warranties > Settlement agreements and compensation payments
10.00am –10.45am	<p>SESSION 2</p> <ul style="list-style-type: none"> • Tax Basics to Bear in Mind When Doing a Corporate/Commercial Transaction <ul style="list-style-type: none"> > Income vs capital—what is taxable and what is not > Income tax deduction formula—capital allowances, etc. > Real property companies—taxation on disposal of shares in Malaysian companies > Stamp duty basics > Sales and service tax/GST > The significance of Public Rulings and guidelines of the IRBM and RMCD > Double tax treaties explained • Q&A Session
10.45am –11.15am	Break
11.15am –12.00pm	<p>SESSION 3</p> <ul style="list-style-type: none"> • IRBM's and RMCD's Power of Investigations, and Record-Keeping <ul style="list-style-type: none"> > Powers of IRBM and RMCD and a taxpayer's right to refuse/reject > Record-keeping and time-bar > Focus areas for business owners, in-house legal counsels, and tax personnel
12.00 am –1.00 pm	<p>SESSION 4</p> <ul style="list-style-type: none"> • Understanding the Tax Appeal and Judicial Review Processes <ul style="list-style-type: none"> > Appeal via Special Commissioners of Income Tax > Appeal via judicial review > Dispute resolution proceedings • Q&A Session
1.00 pm	End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



For any assistance, please call (8.45am-5.30pm, Monday-Friday)
MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR WEBINARS

WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
 - **Individual Registration:** Full payment shall be made at the point of online registration.
 - **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).
- Employer's Obligations**
 - To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
 - To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
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Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.

- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:
 - Remain logged in at least 80% of the time allocated for the webinar,
 - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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SPEAKERS

CHANG EE LEEN

Ee Leen is a Partner in the Tax & Revenue Group at Raja, Darryl & Loh. She recently returned to legal practice after some years as a tax consultant in the International Tax and Transaction Services practice of a major accounting/tax firm in Kuala Lumpur. She had been involved in numerous litigation cases particularly, tax appeal cases before the Special Commissioners of Income Tax, Customs Appeal Tribunal, High Court and Court of Appeal. She has experience in tax technical work and frequently rendered opinions to both taxpayers and tax consultants. During her time as a tax consultant, she has advised multinational corporations on cross-border transactional tax issues, which involved Malaysian corporate income tax, stamp duty, real property gains tax as well as permanent establishment and withholding tax issues. Prior to diverging into tax consultancy, Ee Leen was ranked as a Next Generation Lawyer in the practice area of Tax by the Legal 500 Asia Pacific 2018. She is listed as a Recommended Lawyer in the Legal 500 Asia Pacific, 2023. She is an Associate member of the Chartered Tax Institute of Malaysia.

WILLIAM WONG

William is a Partner in the Tax Practice Group at Raja, Darryl & Loh and has over 11 years of experience in tax advisory and litigation. He is active in all areas of tax law: corporate and individual income tax planning, RPGT, stamp duty, customs duty, excise duty, sales and service tax and entertainment duty. He has been involved in numerous tax cases before the Special Commissioners of Income Tax, Customs Appeal Tribunal, High Court, and Court of Appeal. He frequently renders legal opinions to both taxpayers and tax consultants, and has gained particular experience in acting for start-ups, providing strategic tax advice on their business structures, as well as e-commerce platforms, providing advice on regulatory and market entry requirements and tax concerns arising from, amongst others, cross-border supplies, logistic services and last-mile delivery. With an increasingly aggressive tax administration, he regularly acts for clients on tax audits and investigations and the review of specific items for the purposes of income tax filings. The Asia Pacific Legal 500 listed William in the area of Tax as a Next Generation Partner in its 2022 publication.

WEBINAR FEES

Member/Member Firm	RM 300
Non-member	RM 350

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

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WEBINAR DETAILS & REGISTRATION

9 January 2024 (Tuesday)

Session 1	: 9.00am – 10.00am
Session 2	: 10.00am – 10.45am
Session 3	: 11.15am – 12.00pm
Session 4	: 12.00pm – 1.00pm

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