

Tax Updates via Budget 2027 and Strategic Corporate Tax Management and Compliance for Business Operations

HRD Corp Claimable (SBL-Khas)

In today's increasingly complex tax environment, organisations must go beyond mere compliance and adopt tax planning approaches that optimise profitability, improve cash flow, and minimise unnecessary tax exposures. Hence tax planning is no longer solely the responsibility of tax specialists. Finance leaders, business managers, and operational teams must also understand how business decisions impact tax obligations and organisational sustainability.

This program incorporating Budget 2027 updates is designed to equip participants with essential knowledge and techniques in corporate tax planning, deductible expense management, tax incentives, withholding tax considerations, SST implications, etc.

Participants will gain valuable insights into identifying legitimate tax-saving opportunities while ensuring compliance with current tax regulations and develop tax planning strategies that support business growth, strengthen governance, and reduce exposure to penalties and disputes with tax authorities.

Learning Outcomes

At the end of this program, participants will be able to:

- Be aware of the key tax developments and proposed changes arising from Budget 2027.
- Enhance understanding of the Business Tax Principles and Concepts.
- Gain knowledge on what income is taxable, what expenditure is deductible and its related rules in the income tax act.
- Manage deductible and non-deductible expenses effectively for tax optimisation purposes.
- Gain knowledge on what expenditure can be deductible twice from your gross income.
- Gain knowledge on the various capital allowances, such as initial allowance, annual allowances, industrial building allowances, balancing allowance & balancing charge, Small Value Assets Allowances, Accelerated Capital Allowances
- Gain knowledge on withholding tax, compliance and consequence of non-compliance.
- Strengthen tax compliance processes to minimise audit exposure and penalties

Pre-Requisite

- Stable Internet Connection
- Webcam and Earphones

Course Content

Module 1: Key Tax Developments and Proposed Changes arising from Budget 2027 affecting

- Individuals
- Business
- E-Invoice
- SST
- Tax Incentives
- Stamp Duties
- Others

Module 2: Fundamentals of Tax Planning

- Understanding the role of Tax Planning
- Tax Planning vs. Tax Avoidance vs. Tax Evasion
- Examples of Common Tax Risk Areas faced by Organization
- Corporate Income Tax Landscape
    - Scope of Chargeable Income and Treatment of Foreign Source Income.
    - Tax Residents Concept
    - Commencement of Business Dates
    - Double Taxation Agreement and Withholding Tax Concept

Module 3: Corporate Income Tax Planning Essentials – Taxable Income

- Section 4(a) - Business Income and Badges of Trade Definition by the ITA
- Section 4(b) – (e) Non-Business Income.
- Section 4(f) – Other Incomes Not Mentioned in Sec. 4(a) to (e).
- Waiver of Debt as Taxable Income
- Creation of Debt as Income.
- Special Class of Income for Withholding Tax.
- Deemed Income – Interest, Goods for Own Use.
- Situation of Advance Payment from Customer as Income.

Module 4: Tax Planning for Business Operation Expenditures

- General Provisions Governing Deductible Expenditure under the Income Tax Act.
- Deduction Prohibition and Restriction
- Handling of Entertainment Expenses - from No Deduction to 100% Deduction.
- Treatment of Legal Expenses
- Handling of Expenditures in respect of Renovations
- Deductibility of Interest Expense and Interest Restriction.
- Bad Debt Qualifying Criteria
- Deductibility of Certain Pre-Operating Expenses, Secretarial and Tax Fees.
- Double Deduction / Further Deduction / Special Deductions
- Unabsorbed Business Loss and Unabsorbed Incentive and Capital Allowances.

- Inter-Company Loss Relief.
- Earning Stripping Avoidance Compliance.

Module 5: Understanding Capital Allowance

- Qualifying Expenditure and Meaning of Property, Plant and Equipment
- Initial and Annual Allowances
- Deferred Tax, Balancing Allowance and Balancing Charge
- Small Value Assets Allowance and its Restrictions
- Assets under Hire Purchase
- Qualifying Value for Fixed Assets under Control Transfer, Uncontrol Transfer and Other Kind of Transfer.
- Accelerated Capital Allowances
- Industrial Building Allowances

Module 6: Compliance with Withholding Tax (WHT) and DTA Concepts

- Different Type of Special Income earned by Non-Residents under Section 4A(i) to 4A(iii)
- Understanding Benefit of Double Taxation Agreement by Malaysian Government with Other Countries to WHT.
- Principles and Type of Expenditures Paid to Non-Resident subject to Withholding Tax, such as:
    - Interest
    - Royalties and Licensing Fee
    - Contract Fees and its Workers Salary
    - Installation and Commissioning of Plants
    - Advisory & Management Fee, etc.
    - Technical and Consultancy
    - Rental of Moveable Equipment
    - Entertainers, Speakers, Lecturers' Remuneration, etc.
- Parties Involved and the Concept of Where Does the Expenditure Occurred.
- Permanent Establishment and Business Presence
- Overlapping of WHT between Special Income and Contract Fee
- Allocation of HQ Expenses and Treatment of Reimbursement and Disbursements
- Penalties and Consequence for Non-Compliance
- Bilateral Credit and Unilateral Credit

When & Where

13 & 14 January 2027
(Wed & Thurs)
9.00 am to 5.00 pm

Remote Online Training – Zoom

Who Should Attend

Entrepreneurs, Directors, Managers, Accountants and all other individuals involved in or interested to learn and enhance their knowledge in basic taxation

Training Investment

RM 1,500 per participant (inclusive of Service Tax, Online Course Materials, E-Certificate of Attendance)

🔥 **Group Promo: Save 15%**
Register min. 3 pax for **RM 1,275** per pax (Normal Rate: RM 1,500)

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Trainer's Profile

Tan Kok Tee

Kok Tee has over 40 years of experience in financial, strategic and general management. He has held a variety of leadership and senior management roles in various organizations, the last being Group Chief Executive Officer. More than half of this time are spent in the Manufacturing, Marketing & Distribution and Services organization, including those with the then Inchcape Timuran Berhad, Metroplex Berhad, Perdana Industries Berhad.

He is a Fellow member of the Association of International Accountants, UK; Member of the Institute of Public Accountants, Aust.; Certified Commercial Accountant, (M); Member of the Chartered Tax Institute of Malaysia; Member of the Malaysia Associations of Company Secretaries; holds a MBA in Finance from Charles Sturt University, Australia and a Gold Mastery Holder in Reinventing Strategic Planning and Management from the Haines Centre for Strategic Management, sponsored by University of San Diego, USA.

He is also a Certified Trainer with PMSB's Train The Trainer Certificate since 2009, a GST Agent registered with MOF and a life member with the Malaysian Institute of Directors.

Kok Tee has also been involved in training and facilitation on a part-time basis from 2009-2013, and full time from 2014 to now. To date, he has conducted about 300 training workshops, of which more than half are for GST related covering including GST Accounting for both in-house as well as public, including Government Authorities, Chamber of Commerce, Government Link Companies, Banks, Malaysian Institute of Accountants, Chartered Institute of Management Accountants, Selangor state Human Resource Development Centre, Negeri Sembilan state Skills Development Centre, NGOs, political party as well as for various other training providers.

He also developed and delivered an Entrepreneurship program (training) specially for MBA students from GC University, Pakistan in collaboration with Sunway Education Group for period 2010 to 2014. He was also an assessor for the UTAR's NGO strategic planning program and an invited speaker for the Asian Financial Controller's Congress in 2009, 2010 and 2011.

Register HERE

Other Programmes HERE



Contact Us

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