



Withholding Tax in Malaysia - Principles and Latest Developments

HRD Corp Claimable (SBL-Khas)

Withholding tax is an important tax collection mechanism within the Malaysian income tax system.

This workshop will cover the practical aspects, penalty provisions and the relevant public rulings issued by IRB in relation to withholding tax.

Prerequisite

- Stable Internet Connection
- Webcam and Earphones

Course Outline

Topic 1: Introduction – Responsibility of Payer

- Overview of the current Malaysia Withholding Tax Regime
- The concept of withholding tax and the types of payment which will be subjected to withholding tax
- The scope and rates of withholding tax responsibilities of the payer
- Commission paid to resident agents

Topic 2: Responsibility of the Payer: Compliance with WHT Laws

- Purpose and Objectives of WHT

- New WHT provision under section 107D for dealers and distributors
- New provision under section 107D

Topic 3: Payments that are Subject to WHT

- Public entertainer fee (S109A)
- Contract fee (S107A)
 - Payments that are Subject to WHT
 - Interest (S109)–Royalty (S109)
 - Rental of movable property (S109B)
 - Gains or profits under S4(f) (S109F)
 - New Developments on Payments to Agents, Dealers and Distributors under Section 107D of the Income Tax Act 1967

Topic 4: WHT on Digital Services

- Bloggers, Youtubers, etc
- Do they need to pay income tax in Malaysia and other countries as well?

Topic 5: Recent Tax Cases on Withholding Taxes

When & Where	Who Should Attend	Training Investment
16 June 2025 (Monday) 9.00 am to 5.00 pm Remote Online Training – Zoom	CEOs, Managing Directors, General Managers, CFOs, Financial Controllers, Accountants, Administrators, Company Secretaries, Tax Managers & Consultants	RM 700 per participant (inclusive of Service Tax, Online Course Materials, and E-Certificate of Attendance) HRD Corp Claimable (SBL-Khas)

Trainer's Profile

Yong Mei Sim

Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016.

She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia

in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Master's of Science in Taxation from the Golden Gate University in San Francisco, USA.

During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit, and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases in which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR, and Marigold (M) Sdn Bhd vs DGIR.

With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the IRB and other professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

Testimonials

"In short, the overall training programme is outstanding & excellent. It really helps me a lot in carry out my tasks related to tax comp/tax file. I hope I can participate in similar training again." Mr. Lai, HR Executive

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Carriera Academy Sdn Bhd

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