



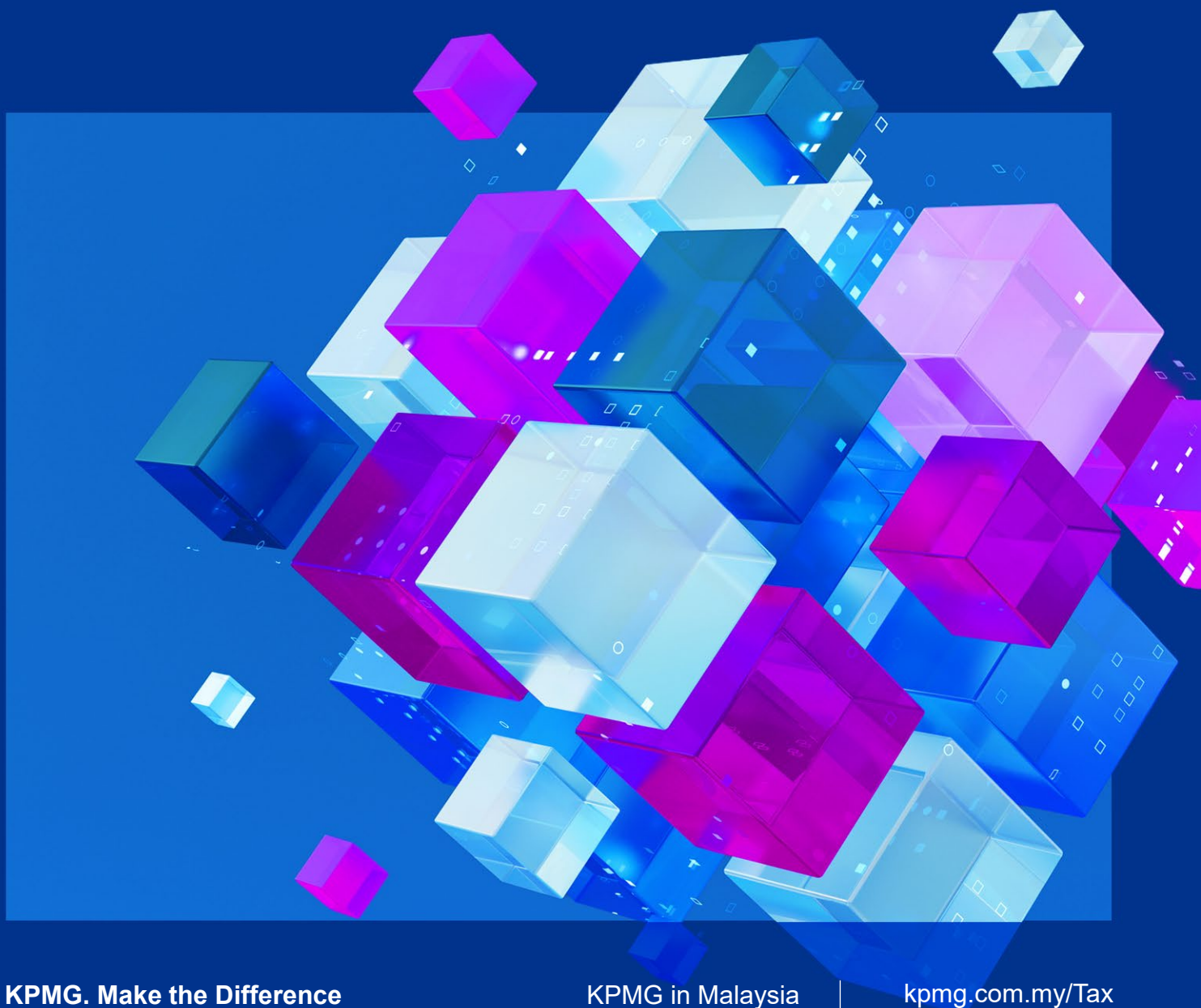
Demystifying Malaysian Withholding Tax

Tax Technical Training

10 September 2025

9:00am – 5:00pm

Xchange, Level 10, KPMG Tower, Petaling Jaya



Malaysian withholding tax generally applies to certain payments made or credited to non-resident taxpayers when the income is derived from, or deemed to be derived from, Malaysia. The responsibility to deduct and remit withholding tax lies with the Malaysian payer. A thorough understanding of the relevant legislation and payment processes is therefore essential to ensure full compliance.

This training is designed to provide participants with a comprehensive understanding of the withholding tax regime – its scope, practical application, common compliance challenges, and issues that are often overlooked. We will also cover recent changes in tax legislation that may affect your obligations.

CPE

A digital certificate for 6.5 CPE hours will be issued after the event.

Participation fee

RM550 nett per pax

**The fee is inclusive of 8% Service Tax, downloadable materials, coffee breaks and lunch*

10% discount (RM495 nett per pax) for group registration of 3 or more from the same company/group.

Course highlights

In this training, we will explore: -

- 1 Overview of the withholding tax regime
- 2 Types of payments subject to withholding tax under the Income Tax Act, 1967 ("ITA")
 - Interest and royalties
 - Special classes of income under Section 4A
 - Services under a contract (Section 107A)
 - Other gains and profits under Section 4(f)
 - Payment made to agents, dealers or distributors
- 3 Digital/software payments
- 4 Concept of Permanent Establishment
- 5 Guidelines on the Application of Subsections 12(3) and 12(4) of the ITA in Determining a "Place Of Business"
- 6 Interaction with Double Taxation Agreements
- 7 Administrative procedures and compliance with withholding tax requirements
- 8 Consequences of non-compliance
- 9 Practical issues and case studies

Who should attend?

This training is designed for personnel whose responsibilities include settling invoices, making payments to foreign vendors and suppliers, negotiating contracts, or those who wish to gain a more comprehensive understanding of withholding tax.

It is also useful for personnel who have oversight of tax matters, including:

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

Speakers' profiles



Ong Guan Heng

Partner, Corporate Tax

Guan Heng has over 30 years of experience in tax practice. His taxation experience covers both tax advisory and compliance engagements for local and multinational companies across various industries. He is well-versed in the practical aspects of taxation in Malaysia and has a good knowledge of international taxation principles.

He has undertaken numerous assignments on inbound and outbound investments, mergers and acquisitions, tax restructuring, tax incentives, withholding tax matters, tax issues related to financial structures/products, permanent establishment issues and tax due diligence reviews of companies subject to acquisition, takeovers and mergers

He was also a tax examiner at a local tertiary institution.



Fong Wai Kean

Tax Manager, Corporate Tax

Wai Kean joined KPMG Malaysia in 2018, specializing in corporate tax compliance and advisory, and has worked with clients across diverse industries, including telecommunications, banking, e-commerce, manufacturing, retail, recruitment agencies, energy & natural resources, investment holding, construction, and property development.

His diverse experience has given him insights and working knowledge in Malaysian direct taxes, including corporate income tax, withholding tax, Real Property Gains Tax, stamp duty, and Permanent Establishment assessments. He has also been involved in managing tax controversies and dispute resolution engagements.



Soon Li Jing

Tax Manager, Corporate Tax

Li Jing joined KPMG Malaysia in 2018 and has since been involved in providing corporate tax compliance and tax advisory services. She has had the opportunity to work with clients from various sectors, such as banking, stock broking, asset management, plantation, property development, manufacturing, trading, and investment holding.

Her diverse experience has given her insights and working knowledge in Malaysian direct taxes, including corporate income tax, withholding tax, Real Property Gains Tax, Capital Gains Tax, and stamp duty. She also conducts internal training, external tax workshops, as well as tax development-update briefings to clients.

Demystifying Malaysian Withholding Tax

10 September 2025 (Wednesday)

9:00am to 5:00pm

Xchange, Level 10, KPMG Tower, Petaling Jaya

Time	Program
9:00am – 10:15am	• Welcome note and introduction • Overview of withholding tax regime • Special classes of income under Section 4A • Services under a contract – Section 107A
10:15am – 10:30am	Tea break
10:30am – 11:15am	• Interest and royalties – Section 109 • Other gains and profits under Section 4(f) • Payment made to agent, dealer or distributor
11:15am – 12:00pm	• Administrative procedures and compliance with withholding tax requirements • Consequences of non-compliance
12:00pm – 1:00pm	Lunch break
1:00pm – 2:15pm	• Overview of the Permanent Establishment concept • Guidelines in determining the place of business of foreign companies in Malaysia
2:15pm – 3:15pm	• Interaction with Double Taxation Agreements • Double tax relief
3:15pm – 3:30pm	Tea break
3:30pm – 5:00pm	• Practical issues and case studies • Questions and answers

Terms & Conditions

- **Registration deadline: 3 September 2025**
- Registration is on a first-come, first-served basis and is subject to the sole discretion of KPMG. Limited seats are available at the event venue.
- Delegates must register with their own name and email address in order to access the event confirmation and subsequent communication such as the training materials.
- Participation is only confirmed upon receipt of full payment.
- No cancellation or refund is allowed once an invoice is issued.
- No cancellations or refunds are allowed once an invoice has been issued. If the registered delegate is unable to attend, a substitute delegate may attend at no additional charge. Requests for substitution must be submitted in writing to taxevents@kpmg.com.my at least 5 working days before the event.
- This event is not HRD Corp claimable.

For queries and assistance, please contact:

Tel: + 60377213388 **Email:** taxevents@kpmg.com.my

Register online

by 3 September 2025

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.



www.kpmg.com.my

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