# Demystifying Malaysian Withholding Tax and Service Tax

**Tax Technical Training**

**9 September 2026 (Wednesday)**
9:00am – 5:00pm
One World Hotel, Petaling Jaya

With increasing cross-border transactions and evolving tax requirements, Malaysian businesses must ensure full compliance with withholding tax and Service Tax obligations, particularly in relation to imported taxable services.

Withholding tax applies to specified payments made to non-residents where income is derived from, or deemed derived from, Malaysia. At the same time, businesses are required to self-account for Service Tax on imported taxable services as the service recipients under current legislation.

As the responsibility for compliance rests with Malaysian payers and recipients, it is critical to understand the applicable rules, reporting requirements, and payment processes to avoid errors, penalties, and compliance gaps.

This training is designed to provide clear, practical guidance on both withholding tax and Service Tax obligations. Participants will gain insights into real-world applications, common compliance pitfalls, and effective approaches to managing tax responsibilities within their organization.

The session will also cover recent regulatory updates and key developments in the Malaysian tax landscape, equipping participants with the knowledge needed to strengthen internal controls and maintain compliance confidence.

**Register now** **By 4 September 2026**

**6.5** **CPE hours**

A digital certificate of attendance will be issued for 6.5 CPE hours.

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**Fee**

* Inclusive of 8% Service Tax, downloadable materials, coffee breaks, and lunch.

**Standard**

**RM864** **per pax**

**Group discount**

**RM780** **per pax**

*Applicable for a minimum of 3pax from the same company/group.

# Course highlights

In this training, we will explore the following key areas:

## Withholding Tax

1. Overview of the Malaysian withholding tax regime
2. Types of payments subject to withholding tax, including:
   - 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 agent, dealer or distributor
3. Digital/software payments
4. Concept of Permanent Establishment
5. Guidelines on the application of Subsections 12(3) and 12(4) of the Income Tax Act, 1967 in determining a "place of business"
6. Interaction with Double Taxation Agreements (DTAs)
7. Administrative procedures and compliance requirements
8. Consequences of non-compliance
9. Practical issues and real-life case studies

## Service Tax

1. Overview of Service Tax on imported taxable services

# Who should attend?

This training is designed for professionals involved in invoice processing, payments to foreign vendors and suppliers, contract negotiation, and those seeking a more comprehensive understanding of withholding tax requirements.

It is also highly relevant for personnel with oversight responsibilities over tax and financial compliance matters, including:

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

# Speakers' Profiles

## Ong Guan Heng

Partner, Corporate Tax, KPMG in Malaysia

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

He has undertaken numerous assignments on in-bound and out-bound investments, mergers and acquisitions, tax restructuring, tax incentives, withholding tax matters, tax issues pertaining to financial structure / product, permanent establishment issues and performing tax due diligence reviews on companies subject to acquisition, takeovers and mergers.

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

## Ng Sue Lynn

Partner, Indirect Tax, KPMG in Malaysia

Sue Lynn heads the Indirect Tax Practice. She joined KPMG in 2005 and is a member of KPMG Malaysia's GST Strategic team. She has experience in both indirect tax and corporate income tax. For indirect tax, Sue Lynn's experience includes assisting her clients on SST as well as GST, covering scopes such as implementation, advisory, compliance and health check projects.

Sue Lynn also has experience assisting both local and multinational clients in their e-invoicing implementation, which includes conducting workshops to validate the current processes and identify gaps, as well as advise on possible solutions to bridge the gaps.

Sue Lynn is also experienced in advising clients on the Price Control and Anti-Profiteering requirements.

She is an approved HRDF Certified Trainer and a regular speaker at indirect tax seminars and workshops both locally and internationally.

# Speakers' Profiles

## Christine Tan

Director, Indirect Tax, KPMG in Malaysia

Christine joined KPMG in 2011 and has experience in both audit and indirect tax. Prior to working on indirect tax, Christine was previously involved in the review and statutory audit work for public listed and private companies in Malaysia.

When GST was introduced in 2015, Christine assisted several clients with their GST implementation projects and since then, she was primarily involved in advisory, compliance, health checks, due diligence as well as conducting GST workshops. She has also assisted her clients with GST closure audit.

For SST, Christine has been assisting her clients, both local and overseas, on SST implementation, advisory, compliance and due diligence. She also conducts tax trainings and workshops as well as tax development update briefings for clients.

## Fong Wai Kean

Associate Director, Corporate Tax, KPMG in Malaysia

Wai Kean joined KPMG Malaysia in 2018, specialising in corporate tax compliance and advisory and has worked with clients across diverse industries, including telecommunication, e-commerce, manufacturing, retail, recruitment agency, energy & natural resources, banking, 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, Capital Gains Tax, stamp duty, e-Invoicing and Permanent Establishment assessments. He also conducts internal trainings, external tax workshops as well as tax development update briefings to clients.

## Soon Li Jing

Associate Director, Corporate Tax, KPMG in Malaysia

Li Jing joined KPMG Malaysia in 2018 and has since 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, e-Invoicing, withholding tax, Real Property Gains Tax, Capital Gains Tax, and stamp duty.  She also conducts internal trainings, external tax workshops as well as tax development update briefings to clients.

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| Time | Program |
|---|---|
| 09:00am – 10:15am | • Welcome note and introduction<br>• Overview of withholding tax regime<br>• Special classes of income under Section 4A<br>• Services under a contract – Section 107A |
| 10:15am – 10:30am | **Tea break** |
| 10:30am – 12:00pm | • Overview of the Permanent Establishment concept<br>• Guidelines in determining the place of business of foreign companies in Malaysia<br>• Interest and royalties – Section 109<br>• Other gains and profits under Section 4(f)<br>• Practical issues |
| 12:00pm – 1:00pm | **Lunch break** |
| 1:00pm – 2:45pm | • Interaction with Double Taxation Agreements<br>• Double tax relief<br>• Consequences of non-compliance<br>• Payment made to agent, dealer or distributor<br>• Administrative procedures and compliance with withholding tax requirements |
| 2:45pm – 3:00pm | **Tea break** |
| 3:00pm – 3:45pm | • Case laws and case studies |
| 3:45pm – 4:30pm | • Overview of Service Tax on imported taxable services<br>• Types of taxable services and available exemptions<br>• Service Tax reporting and administration |
| 4:30pm – 5:00pm | • Questions and answers |

## Terms & Conditions

- Registration deadline: 4 September 2026
- Registration is on a first-come, first-served basis and is subject to KPMG's sole discretion. Limited seats are available at the event venue.
- Participation is confirmed only upon receipt of full payment at least 5 working days before the event.
- No cancellations or refunds are allowed once a quotation or an invoice is issued. Substitutions are permitted at no extra cost if requested in writing at least 5 working days before the event.
- This event is not HRD Corp claimable.

## Contact us

For queries and assistance, please contact:

E: taxevents@kpmg.com.my

T: +603 7721 3388

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

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