



TAX

Tax Compliance Consideration on Cross Border Assignment from Malaysia



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Workshop Objective

Income tax issue has been a perpetual concern to more and more companies due to the complexity of cross-border assignments. The company, as an employer is required to understand and take into consideration the tax law and compliance matters with regard to the personal income tax issues and other related matters (e.g. whether to adopt a tax equalisation policy etc) in mobilising employees around the world.

This workshop will educate, assist and facilitate you in your efforts to manage the tax and remuneration issues relating to cross border assignment from Malaysia. Our two experienced speakers will cover the following topics:

Consideration on Malaysian Personal Tax while on overseas assignment

- Is employment income paid from Malaysia still subject to Malaysian tax while on overseas assignment?
- Has the Company considered the employer's tax obligation?
- Is the employee still required to continue to file his/her Malaysian personal tax return?
- Can the employee still qualify as a tax resident and how does he maintain the tax residency status?
- What is the difference on tax treatment between a resident and a non-tax resident?
- Criteria on claiming foreign tax credit relief.
- Why is it important to determine whether duties performed outside Malaysia are incidental to the Malaysian employment?
- What are the factors to be addressed in deciding "incidental to Malaysian employment"?

Consideration on Host Country Personal Tax

- Is there any tax obligation for the employee to file his tax return in the host country?
- Could double taxation be avoided?

Compensation and Payroll Administration

- Should the payroll remain in Malaysia? Any difference if it does not?

Tax Reimbursement Methods

- Will the overseas assignment increase the tax burden of the employee and how does one manage it?
- Does implementation of tax reimbursement policy benefit the employer and employee?
- What are the pros and cons of the different types of tax reimbursement method?
- What is the mechanism to administer the respective tax reimbursement methods?

Speaker's Profile



Grace Lim,
Director

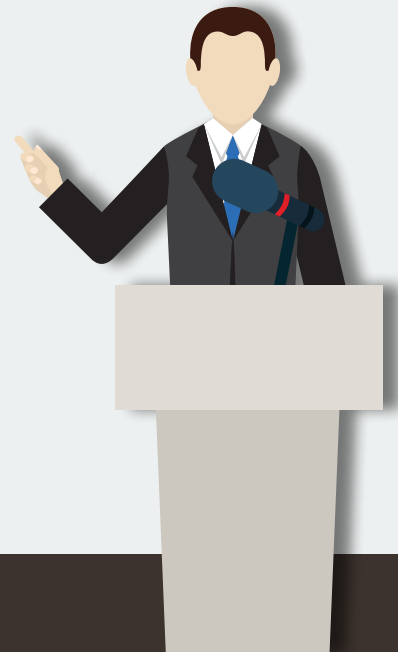
Grace is currently a Director of the Global Mobility Services ("GMS") Practice. She has more than 20 years of combined tax experience in corporate tax and individual tax. Apart from her experience in tax compliance for local individuals, expatriates, partnerships, estates, trusts and approved retirement schemes, Grace has been involved in tax planning, restructuring of remuneration packages and advisory services for individuals, both locals and expatriates.

She has also advised clients on stock options, stock purchase plans and has conducted workshops, both internally and externally to clients. Her key areas of experience include both inbound and outbound secondment issues, payroll audit services and immigration issues. She is privileged to be able to provide a seamless service comprising both immigration and personal tax services to clients.



Lee Yuan Sin,
Associate Director

Yuan Sin has been with the GMS practice for more than 20 years. Apart from his experience in tax compliance for inbound and outbound assignees, he also has extensive experience on advisory assignment including tax planning, restructuring of remuneration packages, payroll compliance review tax issues on employee share schemes, expatriate policy issues, expatriate cost mitigation, tax balancing and tax reimbursement methods.



Who Should Attend

Personnel who deals with issues relating to overseas assignments.

Workshop Details

Details of the workshop are as follows:-

Date : 17 October 2016 (Monday)

Time : 8.30 a.m. to 5.15 p.m.

Venue : One World Hotel, Petaling Jaya



Agenda

- 8.30 a.m. - 9.00 a.m. ● Breakfast and Registration
- 9.00 a.m. - 10.30 a.m. ● Malaysian personal tax issues
- 10.30 a.m. - 10.45 a.m. ● Tea break
- 10.45 a.m. - 12.30 p.m. ● Malaysian personal tax issues (cont'd)
Host country personal tax issues
- 12.30 p.m. - 2.00 p.m. ● Lunch
- 2.00 p.m. - 3.30 p.m. ● Compensation and payroll
administrative issues
Tax reimbursement methods
- 3.30 p.m. - 3.45 p.m. ● Tea break
- 3.45 p.m. - 5.00 p.m. ● Tax reimbursement methods (cont'd)
- 5.00 p.m. - 5.15 p.m. ● Questions and Answers

This workshop is limited to only 35 participants to ensure interactive discussions. Registration is on a 'first come first served' basis. For further inquiries, please contact Ms Carmen Yong or Ms Katherine Subramaniam 03-7721 7117 or 03-7721 7348 or email them at carmenyong@kpmg.com.my or katherinesubramaniam@kpmg.com.my.

Registration | Tax Compliance Consideration on Cross Border Assignment from Malaysia

Please mail your completed form and cheque to:

KPMG Tax Services Sdn Bhd, 10th Floor, KPMG Tower, No. 8, First Avenue, Bandar Utama, 47800 Petaling Jaya, Selangor or fax it to 03-7721 7288/7388.

For online registration, please visit www.kpmg.com.my

(Please photocopy the registration form for more delegates)

Name: _____ Salutation: _____ Designation: _____ Organisation: _____ Tel: _____ Fax: _____ Email: _____ Postal Address: _____ _____	<input type="checkbox"/> KPMG Alumni <input type="checkbox"/> Vegetarian meal
Name: _____ Salutation: _____ Designation: _____ Organisation: _____ Tel: _____ Fax: _____ Email: _____ Postal Address: _____ _____	<input type="checkbox"/> KPMG Alumni <input type="checkbox"/> Vegetarian meal
Name: _____ Salutation: _____ Designation: _____ Organisation: _____ Tel: _____ Fax: _____ Email: _____ Postal Address: _____ _____	<input type="checkbox"/> KPMG Alumni <input type="checkbox"/> Vegetarian meal

CPD

Certificate of attendance will be issued for 7 CPD hours.

Fee & Payment

- RM848 (inclusive of 6% GST) per participant.
- 10% discount is given for registration of two or more participants.
- KPMG Alumni members are entitled to 10% discount.
- Registration fee is to be settled on or before **23 September 2016** to confirm participation.

Registration fee is inclusive of seminar materials, breakfast, tea break and lunch. Cheques should be crossed and made payable to KPMG Tax Services Sdn Bhd.

I/We enclose payment of RM _____ via Cheque/Bank Draft no. _____ payable to KPMG Tax Services Sdn. Bhd.

Cancellation

- A substitute delegate is welcome at no extra charge if the registered participant is unable to attend.
- No refund will be given for cancellations received less than 14 working days before the workshop date.

