



Webinar: Taxation on Foreign Source Income



5 January 2023, Thursday 10.00am - 12.00pm Zoom Webinar



As announced in the Budget 2022, tax exemption on foreign source income ("FSI") will be removed with effect from 1 January 2022. Subsequently, on 30 December 2021 the Ministry of Finance announced that exemption from income tax will be given for a period of five years from 1 January 2022 on certain categories of FSI. With the changes in tax treatment on FSI, it is essential for taxpayers to be ready for the changes to ensure that compliance with the relevant legislation are met.



Programme

- Exemption for resident individuals from 1 January 2022 to 31 December 2026
- Exemption on dividend income from 1 January 2022 to 31 December 2026
- Double tax relief on foreign tax suffered
- Special income remittance programme (PKPP)
- Guidelines on FSI conditions for exemption from 1 January 2022 to 31 December 2026

Speaker



Chow Chee Yen Senior Executive Director of Tax Advisory & Compliance

Chee Yen has more than 30 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments and goods and services tax (GST). Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by professional bodies and the STAR newspaper.

In addition, he conducts in-house training for government ministry, professional firms and corporations as well as a guest speaker for national and international conferences. He is the President of the Chartered Tax Institute of Malaysia (CTIM), a Fellow Member of The Association of Chartered Certified Accountants (FCCA) and a Chartered Accountant of the Malaysian Institute of Accountants (CA).

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