



FMM WEBINAR ON TOWARDS READINESS FOR EMPLOYERS AND PAYROLL AUDIT BY INLAND REVENUE BOARD (IRB)

January 16, 2024 (Tuesday),
8.30 am -5.00 pm, Zoom online



HRDF SBL- Khas Programme No:
10001355243

Training Provider MyCOID:
007907X_PENANG

**PAYROLL
TAXES**

Introduction

Being an employer brings responsibilities. In the Employment taxation the participants will be updated with recent employment tax developments as well as looking at recent tax issues that arise during a tax audit.

IRB has now focused on employers/employee's failure to comply with tax rules and regulations and tax audits are on the rise. With the current stringent tax laws and tax audits carried out by the Inland Revenue Board ("IRB"), employers have to keep abreast of changes to tax laws and regulations in order to discharge its obligations. Non-compliance will lead to substantial penalties and heavy compounds being imposed by the IRB.

Objectives

Through this webinar, participants will be able to:

- ✓ Update on Recent Employment Tax Developments based on recent tax issues
- ✓ Prevent Non-Compliance that will lead to penalties being imposed by the Inland Revenue Board (IRB)

Trainer

MS. YONG MEI SIM

She has more than 30 years experience with the Inland Revenue Board (IRB) Malaysia and was formerly its Principal Assistant Director and Field Audit Manager for the corporate sector.

Ms Yong holds a Honours Degree in Social Science majoring in Economics from the Universiti Sains Malaysia and a Masters Degree in Taxation from the Golden Gate University in San Francisco, USA.

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HRDF SBL- Khas Programme
No: 10001319851

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007907X_PENANG



Programme

Time	Topics
8.30 am	➤ Online Registration
9.00 am	➤ Employer and employee tax provision latest updates and operational procedures ➤ Employer's Audit Framework: The Way Forward ➤ Roles And Responsibilities of Employer ➤ Tax issues relating to compensation and benefits and being prepared for a payroll audit ➤ How IRB conduct employer's and MTD audit – common tax issues ➤ Tax penalties and tax appeals
10.30 am	<i>Morning break</i>
	➤ Taxation of Expatriates and Foreign Workers in Malaysia ➤ Malaysian tax issues on foreign expatriates ➤ Meaning of "deemed" employer under section 83(6) ITA 1967 ➤ Determination of employment income whether it is Foreign Source or Malaysian source under different circumstances
1.00 pm	<i>Lunch Break</i>
	➤ Understanding employment income under Section 13 and exemptions with the corresponding reporting in Annual Tax Return (Form E) and Form EA ➤ Income Tax (Exemption) Order 2021 [P.U.(A) 30] ➤ Income Tax (Deduction for Value of Benefit given to Employees) ➤ Perquisites – Public Ruling 5 2019 ➤ Benefits-in-kind – Public Ruling 11 2019 ➤ Value of living accommodation ➤ Gratuity Compensation for loss of employment
3.30 pm	<i>Afternoon break</i>
	➤ Can directors of a controlled company enjoy medical benefits? ➤ Director's tax obligation and responsibilities
5.00 pm	<i>End of session</i>

FMM Webinar on
Towards Readiness for Employers and Payroll Audit by Inland Revenue Board (IRB)
January 16, 2024 (Tuesday), 8.30 am -5.00 pm @ Zoom online

SBL-KHAS SCHEME

This programme is claimable under SBL-KHAS. FMM will claim the course fee directly from the employer's account with HRDF. However, approval from PSMB is required prior to commencement of programme by submission via eTris under Skim Bantuan Latihan (SBL-KHAS). **The company has to make the FULL PAYMENT to FMM in the event that no disbursement from HRDF (SBL-KHAS scheme) under any circumstances**

WHO SHOULD ATTEND?

Employers, Business Owners, Human Resource Practitioners, Administrators, Financial Personnel, Payroll Administrators, Tax Agents, Auditors, and any other persons who wish to be updated with the latest tax developments.

REGISTRATION INFORMATION

	Fee per pax	6% Service Tax	Total
Member	RM550	RM33	RM583
Non-member	RM650	RM39	RM689

The full payment for registration shall be made before January 16, 2024, for **NON-HRDF CONTRIBUTOR**. The fee is inclusive of a softcopy of the webinar materials.

PAYMENT METHOD

- Cheque payable to:
"FEDERATION OF MALAYSIAN MANUFACTURERS"
- E-Payment: Malayan Banking Berhad
A/C No: 507-406-504-502 (Swift code: MBBEMYKL)



REPLACEMENT/CANCELLATION/NO SHOW

- Cancellation and refund are not allowed
- Replacement is allowed with no additional cost
- No replacement is allowed after January 12, 2024.
- For the SBL-Khas Scheme, grant approval must be forwarded to FMM at least 3 days before the webinar date.
- FMM reserves the right to cancel or reschedule the event. All efforts will be taken to inform participants of changes. FMM is not responsible for any costs incurred by participants in the event of cancellation or a reschedule.
- Participants who do not attend the webinar are liable for the full fee

CLOSING DATE:
JANUARY 9, 2024

TECHNICAL INFORMATION

- Within 2 - 3 working days after registration, a confirmation email will be sent to participants. Kindly email rajeswary_gunnusen@fmm.org.my / suguna@fmm.org.my if the participant did not receive any email from FMM.
- Details of the webinar will be emailed to participants 48 hours before the commencement of the session.
- These are automated emails, so participants should check his/her junk mailbox as well.
- Participants may join the session 15 minutes before the starting time.
- FMM will record the webinar for future reference.
- Please ensure the participant has access to a laptop or computer with a working webcam and microphone as well as a strong internet connection.

To:
FMM Penang – Ms. Rajes at 04-399 2057, rajeswary_gunnusen@fmm.org.my
FMM Perak – Ms Lee Kar Yan at 05-548 8660, karyan@fmm.org.my
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Please tick () accordingly

() Claiming for HRDF-SBL-KHAS

() Non HRDF Contributor

Submitted by:

Name: _____

Designation: _____

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Please register the following participants for the above programme:

No	Name	IC Number	Designation	Email
1				
2				
3				
4				