



# FMM Webinar on Keys to Payroll Tax (MTD) Compliance and Employers' Tax Responsibilities

SEPTEMBER 13, 2022 (TUESDAY) | 9:00 AM - 5:00 PM | **zoom**



## INTRODUCTION

Being an employer brings responsibilities. In this employment taxation webinar, participants will be updated with recent employment tax developments as well as looking at recent tax issues which arise during a tax audit.

Inland Revenue Board (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 audit carried out by the 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.

## TARGET PARTICIPANTS

Accountants, Directors, Business Managers, Finance Managers, Supervisors, Managers and Executives

### **SPEAKER PROFILE**

#### **MS. YONG MEI SIM**

She was the former Senior Assistant Director of IRB at Bukit Mertajam, Penang and a field audit manager for both individual business section and corporate sector. Currently she is working as a consultant for corporate tax cases.

## PROGRAMME

8:30 AM *Registration via ZOOM*

- 9:00 AM
- Employer & 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 & benefits and being prepared for a payroll audit

- 11:00 AM
- Taxation of Expatriates & Foreign Workers in Malaysia
  - Malaysian tax issues on foreign expatriates
  - Meaning of "deemed" employer under section 83(6) ITA 1967

1:00 PM *Lunch Break*

- 2:00 PM
- Understanding employment income under Section 13 and exemptions with the corresponding reporting in Annual Tax Return (Form E) & Form EA
  - 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
- Can Directors of controlled company enjoy medical benefits?
  - Director's tax obligation and responsibilities
  - Common mistakes and pitfalls of income reporting often made by the payroll/HR department
  - How IRB conduct employer's and MTD audit – common tax issues

5:00 PM *End of Programme*

 **SEPT 13, 2022 (TUE)**  
**9:00AM - 5:00PM**  
**zoom**

## FMM Webinar on Keys to Payroll Tax (MTD) Compliance and Employers' Tax Responsibilities

**FEES: FMM Member: RM 530/pax**  
**Non-Member : RM 689/pax**

- Inclusive of Service Tax @ 6%
- Inclusive of Downloadable Notes & Certificate of Attendance

### HRD CORP CLAIMABLE COURSE DETAILS

- Training Provider : 007907X\_PERAK
- HRD Corp Programme No: Provided upon confirmation.
- Employers **HRDC Grant Approval** MUST be forwarded to FMM Perak at **least 3 days** before the Event date.

### REGISTRATION

Upon **Faxing/Mailing** the completed **Registration Form** to FMM Perak, you are **deemed** to have read and **accepted** the terms and conditions. The Event would also be **deemed as confirmed** unless informed otherwise.

### ENQUIRIES

**FMM Perak** Ms Yie Wen (yie\_wen@fmm.org.my)  
Ms Sherry (sherry@fmm.org.my)

**FMM Kedah/Perlis** Ms Zai (rozainiza@fmm.org.my)

**FMM Penang** Ms Yean Roei (yea\_n\_roe\_i@fmm.org.my)

**FMM Selangor/KL** Ms Norhayati (fmmselangor@fmm.org.my)

**FMM Negeri Sembilan** Ms Eyda (herdawaty@fmm.org.my)

**FMM Malacca** Ms Shireen (shireen@fmm.org.my)

**FMM Johor** Mr Danial (danial@fmm.org.my)

**FMM Eastern** Ms Florance (florance@fmm.org.my)

**FMM Sarawak** Mr Farrez Teh (farrez@fmm.org.my)

### PAYMENT

- Cheques made in favour of "FEDERATION OF MALAYSIAN MANUFACTURERS"
- For HRD Corp Claimable Courses, an Attendance of 100% is a **MUST**, in any case, **employers will be billed in full.**
- FMM SST Registration No : W10-1901-32000108

### CANCELLATION

- Must be in Writing with Reasons
- 7 days before the Seminar – **No payment charged**
- 3 – 6 days before the Seminar – **50% payment charged**
- < 3 days before the Seminar – **Full payment charged**
- **Participants who did not turn up will be charged full payment.**
- Replacements can be accepted at no additional cost.

### DISCLAIMER

FMM Perak reserves the right to change the facilitator, date and to vary/cancel the Webinar should unavoidable circumstances arise.

**CLOSING DATE**  
**SEPTEMBER 06, 2022**

**FMM Perak**  
(Attn: Ms Yie Wen / Ms Sherry)

Fax No : 05-548 8221  
Email : fmmperak@fmm.org.my

**Please register the following participant(s):**

NAME	IC	DESIGNATION	EMAIL
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1: .....

2: .....

3: .....

4: .....

*(Please attach a separate list if space is insufficient)*

**Submitted by:**

NAME : ..... DESIGNATION : .....

COMPANY : ..... TEL NO : .....

ADDRESS : ..... FAX NO : .....

..... MEMBERSHIP NO : .....

..... EMAIL : .....

We hereby confirm that : *(Please tick in the appropriate box)*

- We will be **claiming** under **SBL-Khas scheme** and **full payment would be made to FMM in the event that no disbursement from HRDCorp under any circumstances.**
- We will be **NOT be claiming** under **SBL-Khas scheme**. Enclosed cheque/bank draft No \_\_\_\_\_ / bank in slip being payment for \_\_\_ participant(s) made in favour of **FEDERATION OF MALAYSIAN MANUFACTURERS.**

**REGISTRATION FORM**