

Withholding tax in Malaysia: A practical guide for businesses

9 December 2025

AICB Centre of Excellence, Kuala Lumpur



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Withholding tax (WHT) is a critical component of Malaysia's tax framework, designed to safeguard tax compliance on certain payments made to non-residents. Over the years, WHT rules have evolved to reflect the complexities of cross-border transactions and the growing digital economy.

Businesses today face increasing scrutiny from the Inland Revenue Board of Malaysia (IRBM) on WHT compliance. Incorrect application of WHT, whether through misclassification of payments, wrong rates or missed deadlines, can lead to significant penalties, reputational risks and cash flow disruptions.

The challenge is compounded by complex legislation, multiple payment categories and the interplay with double tax agreements (DTAs). Misinterpretations or oversight in these areas can result in costly consequences, particularly for businesses engaged in international transactions or service arrangements.

Organizations must proactively understand the WHT requirements, identify risk areas and implement robust processes to safeguard compliance. This includes knowing which payments attract WHT, applying the correct rates and meeting filing deadlines – all while leveraging treaty benefits where applicable.

Join us for an interactive, classroom-style workshop designed to help Malaysian businesses understand and manage WHT obligations with confidence. This session will cover key concepts, common pitfalls and practical strategies for compliance, with real-life case studies and hands-on exercises.

Whether you're new to WHT or looking to sharpen your knowledge, this workshop offers valuable insights tailored for clients navigating today's tax landscape.

Learning outcomes

- Understand the scope and application of WHT under Malaysian tax law.
- Identify common types of payments subject to WHT.
- Compute WHT accurately and leverage available reliefs.
- Recognize compliance requirements, including filing and payment deadlines.
- Avoid common errors and penalties associated with non-compliance.
- Apply practical strategies to manage WHT risks in cross-border transactions.

Who should attend?

- Finance and tax professionals seeking practical knowledge on WHT compliance.
- Business owners who manage cross-border transactions or service payments.
- Accountants and auditors involved in statutory and tax reporting.
- Legal and compliance officers responsible for regulatory obligations.
- Corporate treasury and procurement teams handling payments to non-residents.
- Anyone involved in vendor management or contract structuring where WHT apply.

Agenda

Time	Event details
8:30 a.m.	<i>Registration and welcome coffee</i>
9:00 a.m.	<i>Opening remarks and workshop overview</i>
	Session 1: Cracking the code: Withholding tax landscape in Malaysia
	Session 2: The money map: Payments that trigger withholding tax
11:00 a.m.	<i>Coffee break</i>
	Session 3: Numbers that matter: Mastering withholding tax calculations and treaty benefits
	Session 4: Compliance under the microscope: Filing, deadlines and avoiding penalties
12:45 p.m.	<i>Lunch break and networking</i>
2:15 p.m.	Session 5: Cross-border secrets: Strategies to manage withholding tax risks globally
	Session 6: From theory to reality: Interactive case studies
3:45 p.m.	<i>Afternoon break</i>
	Session 7: Your withholding tax playbook: Key takeaways and Q&A
	<i>Closing remarks</i>
5:00 p.m.	<i>End</i>

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Speaker profiles



Farah Rosley

Malaysia Tax Managing Partner,
Ernst & Young Tax Consultants Sdn. Bhd.

Farah has more than 25 years of experience handling tax consulting and advisory matters, including tax structuring, tax reviews, incentives, tax audits and investigations, as well as transfer pricing assignments, covering a range of sectors. She is a frequent speaker at national and international conferences. Farah also works closely with government authorities and agencies on various taxation matters for local and multinational corporations. She is involved in government consultation meetings and has been invited to participate in a task force on tax policy matters.

Qualifications:

- Bachelor of Science (Hons) in Accounting and Finance, University of Hull, United Kingdom
- Licensed Tax Agent, Ministry of Finance, Malaysia
- Member, Chartered Tax Institute of Malaysia (CTIM)



Asaithamby Perumal

Partner, Global Compliance and Reporting,
Ernst & Young Tax Consultants Sdn. Bhd.

Asai has a wide range of knowledge in providing tax consulting, incentive and compliance services for various corporate groups, public listed companies and multinationals. He specializes in providing tax technical and value-added solutions, including tax structuring and reorganization (mergers and acquisitions) for a wide range of industries, such as property, mining, power plant, downstream oil and gas, real estate, education, leisure and tourism, telecommunications, etc.

Qualifications:

- Master of Taxation, University of New South Wales, Australia
- Fellow, Association of Chartered Certified Accountants
- Bachelor of Economics (Hons), Universiti Kebangsaan Malaysia



Elias Mohammad

Partner, Global Compliance and Reporting,
Ernst & Young Tax Consultants Sdn. Bhd.

Elias has over 16 years of professional experience in the field of taxation, specifically corporate income tax compliance and tax advisory matters. He works closely with a range of regulatory authorities, the Ministry of Finance, IRBM and the Malaysian Investment Development Authority, providing professional guidance on complex tax matters for a diverse client base.

Elias manages portfolios comprising both Malaysian and foreign multinational corporations across telecommunications, banking and financial institutions, unit trust funds, real estate investment trust funds, manufacturing, trading, leasing, hospitality, charitable organizations and other sectors. He is highly experienced in tax planning, restructuring for tax efficiency, advising on real property gains tax and securing stamp duty exemptions.

Elias is actively involved in cross-border tax advisory, corporate restructuring and regulatory engagements, including tax audits, appeals and revisions of prior years' returns. He offers specialized Malaysian withholding tax advice for international transactions and has led goods and services tax (GST) implementation projects for major companies in telecommunications, construction, automotive, education and the media.

Qualifications:

- Degree in Accountancy, Universiti Teknologi MARA
- Licensed Tax Agent, Ministry of Finance, Malaysia
- Member, Chartered Tax Institute of Malaysia
- Human Resources Development Corporation (HRD Corp) accredited trainer

Speaker profiles (cont'd)



Janelle Lim

Partner, Global Compliance and Reporting,
Ernst & Young Tax Consultants Sdn. Bhd.

Janelle is a distinguished Partner in the Tax practice of EY in Malaysia, specializing in corporate tax matters. With over 20 years of extensive experience in professional services, she excels in managing corporate income tax compliance and advisory services. Her diverse portfolio encompasses a wide array of industries, including telecommunications, investment holding, manufacturing, logistics, trading, services, plantations, property development and construction companies across Malaysia.

Qualification:

- Bachelor of Business Administration (Hons.) in Finance



Chan Vai Fong

Associate Partner,
International Tax and Transaction Services -
Tax Controversy,
Ernst & Young Tax Consultants Sdn. Bhd.

Vai Fong has more than 19 years of experience in tax audit and investigation engagements involving corporate income tax, petroleum income tax, personal tax for large Malaysian corporations, multinationals and individuals. Vai Fong is actively involved in business tax advisory, business tax compliance, international tax and transfer pricing engagements. Vai Fong has assisted clients with tax controversy management, in both tax audits and investigations and her clients include Malaysian and multinational companies.

Qualification:

- Bachelor of Business (Distinction) from Royal Melbourne Institute of Technology University



Chai Yin Li

Director, Global Compliance and Reporting,
Ernst & Young Tax Consultants Sdn. Bhd.

Yin Li has over 19 years of experience in corporate tax. The clients that Yin Li has served include public listed, multinational and local corporations in a wide variety of industries including automotive, property development and construction, education, manufacturing and trading, financial institution, unit and real estate investment trust, asset management and shipping.

Qualifications:

- Bachelor of Science (Hons) in Applied Accounting from Oxford Brookes University
- Fellow, Association of Chartered Certified Accountants (FCCA)

Registration information

Registration fee (per person)	Fee (RM)
Standard rate	1,500.00
EY Tax Academy (EYTA) subscribers <i>Please visit https://www.ey.com/en_my/ey-tax-academy for details.</i>	900.00

HRD Corp training program number: 10001617170

Location	Date	Time	Enquiry link	Registration link
Meeting Room 2.11, Level 2, AICB Centre of Excellence, Kuala Lumpur	9 December 2025	9:00 a.m. to 5:00 p.m.	Click here	Click here

Registration closes three working days before the event date or once all seats are taken.

Important notes:

- The registration fee stated above includes 8% Service Tax. Participants may submit questions in advance to seminar@my.ey.com.
- Please select the participant category carefully. No alterations are allowed after the registration has been made. HRD Corp claimable is subject to prior application to HRD Corp by employers/companies, which contribute to the HRD Corp levy.
- Participants are entitled to:
 - a) Two tea breaks and one lunch
 - b) CPE credit: 8
- Have a question or a specific issue you'd like to discuss? Please submit it to seminar@my.ey.com by 2 December 2025.

For HRD Corp applicants

HRD Corp training course number: 10001617170

- For grant application, please refer to the [HRD Corp employer guidelines](#).
- Please email your grant approval code to seminar@my.ey.com by 2 December 2025 to confirm your participation.

HRD Corp grant application details:

- MyCoID: 179793K
- Training provider name: Ernst & Young Tax Consultants Sdn. Bhd.
- Course title : **Withholding tax in Malaysia: A practical guide for businesses**
- Scheme name: SBL-Khas
- Type of training: Public
- Total training hours: 7.0
- Trainers (only need to insert one name from the list): Elias Mohammad
- Level of certification: Certificate of attendance

Terms and conditions

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- Replacements are allowed. However, the details of the persons replacing the registered participants must be submitted at least **two working days** before the seminar date.
- An acknowledgement email will be issued upon registration followed by a confirmation email with an invoice as applicable.

Payment

Remittance information:

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Account No. 301751814101
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For enquiries

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- Attendance:
 - a) Must register at the counter by 8:30 a.m. on the day of the seminar.
 - b) The e-certificate of attendance will only be released to the registered participant with full attendance and full payment after the completion of the seminar.

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