

## ABOUT MALAYSIAN TECHNICAL COOPERATION PROGRAMME (MTCP)

The MTCP was established in 1980, aimed at providing technical assistance to participating developing countries. The programme consolidates various forms of technical cooperation in areas where Malaysia has the experience and the expertise.

More than 100 MTCP Programmes are offered by more than 79 MTCP training institutions which are centres of excellence for training. Since its inception, more than 29,000 participants from 141 countries have benefited through various programmes offered under the MTCP.

### Objectives of MTCP

- To share development experience with other countries;
- To strengthen bilateral relations between Malaysia and other developing countries;
- To promote South-south Cooperation (SSC); and
- To promote technical cooperation among developing countries (TCDC).

## ABOUT MALAYSIAN TAX ACADEMY

MTA is the main training centre for the Inland Revenue Board of Malaysia (IRBM) since 1995, providing in-house training and over ten international courses annually to local and foreign officials.

Set in over 40 acres of green space 36 kilometers south of Kuala Lumpur, it boasts of modern training facilities which include a canteen, gym and recreation rooms, etc

### CLOSING DATE

The closing date for submission is 16 June 2015  
Successful applicants will be notified by 7 July 2015.

### ENQUIRIES

Further information is obtainable from:

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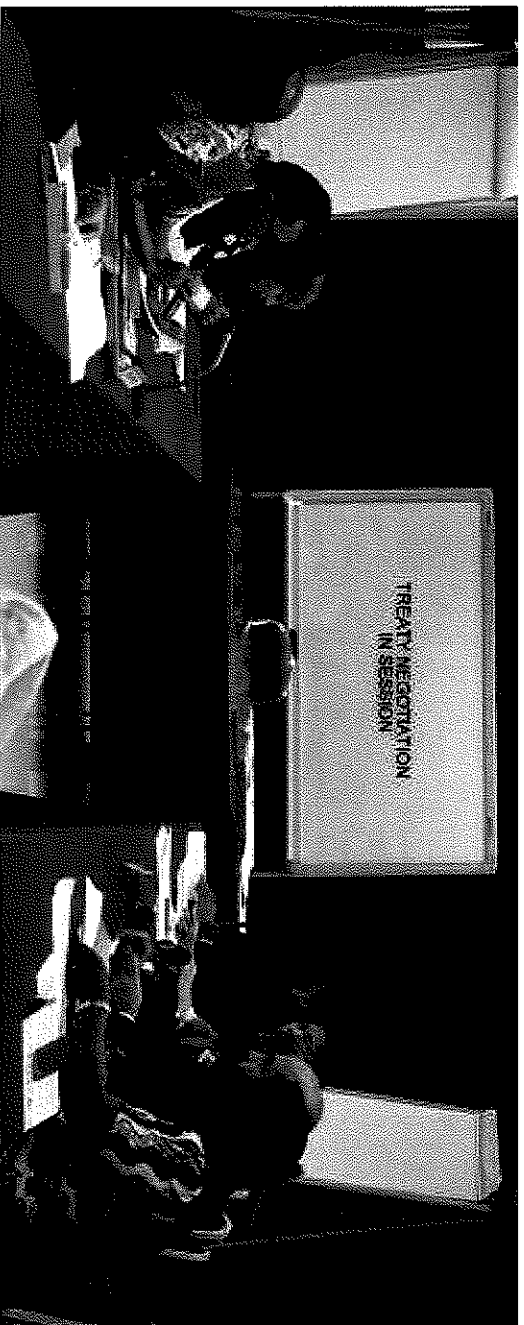
International Training Sector, Malaysian Tax Academy

Inland Revenue Board of Malaysia

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## MALAYSIAN TECHNICAL COOPERATION PROGRAMME (MTCP)

### INTRODUCTION TO THE APPLICATION & NEGOTIATION OF TAX TREATIES

KUALA LUMPUR, MALAYSIA

31 AUGUST TO 11 SEPTEMBER 2015



Organised by:  
International Training Sector  
Malaysian Tax Academy  
Inland Revenue Board of Malaysia

## INTRODUCTION

The growing economic interdependence of countries and integration of national markets into one global economy has posed significant challenges to Tax Administrations worldwide. It is becoming more imperative for Tax Administrators to foster better bilateral and multilateral approaches when dealing with international taxation issues. The need for tax treaties arises, especially in facilitating cross-border flow of capital and providing relief from double taxation.

It is therefore invaluable for Tax Administrators to be aware of the main provisions and problem areas in tax treaties. Awareness of available policy options for negotiation and current development in issues relating to international taxation are also becoming increasingly crucial.

The Malaysian Tax Academy (MTA) is proud to be organising and hosting this programme on behalf of the Government of Malaysia. It is the desire of the MTA to provide a forum for tax officials from developing countries to meet and share knowledge and experiences in the application of the tax treaties. It is hoped that the course will be a platform for participants to expand their perspective on issues of common concern while providing an opportunity to contemplate fresh ideas and formulate new approaches in relation to international taxation.

## COURSE OBJECTIVES

The course is specially designed to:

- enable participants to understand the underlying principles of tax treaties;
- broaden and deepen participants' understanding of the rules of international taxation, its interaction with domestic laws and its application to commercial transactions involving flow of funds across international frontiers; and
- enable participants to gain comprehension on policy considerations built within a tax treaty.

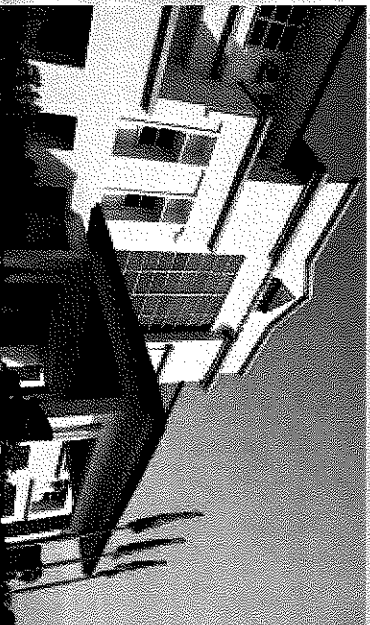
## COURSE CONTENT

It includes:

- Review of basic concepts such as source of income and residence status;
- Structure of treaties and basic allocation rules;
- Overview of tax aspects of permanent establishments;
- Common tax treaty negotiation strategies and techniques; and
- Skills and techniques in cross-cultural negotiations.

## DURATION, VENUE & ACCOMMODATION

This is a 12-day programme commencing on 31 August and ending on 11 September 2015. The course will be held at the MTA in Bangi, Selangor. Accommodation is provided on-site in well-equipped single occupancy rooms.



## COUNTRY PAPERS

Successful applicants are required to present Country Papers (5-8 pages) on their respective tax systems, with emphasis on:

- domestic concept of residence;
- application of income tax to foreign income of residents;
- domestic foreign tax relief; and
- application of income tax to domestic income of non-residents.

**Submission of Country Papers is upon confirmation of participation.**

## ELIGIBILITY

Application is open to officials who are below 45 years old with at least five (5) years of working experience in tax administration and have good command of spoken and written English. The stipulated age limit can be subject to review based on the merits of each applicant.

Preference will be given to applicants who have had involvement in:

- negotiation or application of tax treaties;
- development or administration of policy in relation to international taxation;
- audit of multinational enterprises; or
- audit of taxpayers involved in international transaction.

A maximum of fifteen (15) participants will be selected on the basis of regional representation. Each recipient country may nominate two (2) candidates although it is unlikely that more than one candidate per country will be considered for selection.

## SPONSORSHIP & ADMISSION

The course is fully sponsored by the Malaysian Government under the auspices of the Malaysian Technical Cooperation Programme (MTCP). The sponsorship covers return air passage, food, lodging, course expense, insurance and medical facilities. For more information on the MTCP and general conditions of the award, please visit <http://mtcp.kln.gov.my>.

Application should be made using the specified form for short term course in Malaysia as prescribed by the MTCP. The form is obtainable from the Malaysian Embassy / High Commission in the applicants' respective countries. It is also downloadable from MTCP's official website at [http://mtcp.kln.gov.my/download/cat\\_view/63-application-forms](http://mtcp.kln.gov.my/download/cat_view/63-application-forms).

All applications must be endorsed and submitted by the participating countries through respective Ministry of Foreign Affairs.