



KEMENTERIAN PERDAGANGAN DALAM NEGERI  
DAN KOS SARA HIDUP



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA

20  
23

SSM TRAINING

# SUBMISSION OF RETURN FORMS 2022

## Featuring Form B, Form C/PT, and Form E and Directors' Responsibilities and Liabilities

### COURSE INTRODUCTION

While the submission of Return Forms is a longstanding procedure, the information to be reflected in the Forms undergoes change almost every year. This arises from both amendments to the law as well as Inland Revenue Board's requirements. This training programme will examine and explain the forms required of individuals and corporate entities like companies and limited liability partnerships. The topics covered will also include revenue attention on offshore accounts and foreign-source Income.

This programme will also explain the impact and relationship of the data furnished and how the authority could utilise it as trigger-factors for tax audits or investigation which may lead to additional assessments and penalties. The treatment of Losses and restrictions on Carry-Forward Losses will also be looked into.

Crucial amendments featured in Finance Act 2020 and 2021 will be addressed including Budget 2023 Proposals.

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### COURSE OBJECTIVES

- To learn the complexities of Return Forms and how to correctly complete them.
- Discover the links between various information stated and how the authority would use them.
- Be prepared on how to respond to tax audits and investigations.
- Keep abreast with the latest changes in tax laws.

### COURSE CONTENTS

- Completion of Form B
  - Declaring income.
  - The latest claims and reliefs.
  - Secrets behind the accounts.
- Completion of Form C and Form PT
  - Balance Sheet – previous and present.
  - Analysis and impact of profit & loss account.
  - Small and medium enterprises.
  - Basis year and previous year losses.
  - Restrictions on loss brought-forward.
  - Transfer Pricing – why is it important?
  - Directors' responsibilities – offences and penalties.
  - Maintenance of records and documents.
- Employers and Forms E and EA
  - The various categories of remuneration.
  - Details required in Forms E and EA.
  - Deadlines for submission and rendering.
  - Section 83, employers' duties, penalties.
- Highlights From
  - Finance Act 2020.
  - Finance Act 2021.
  - Budget 2023 proposals.
  - Offshore accounts and foreign source income.

### WHO SHOULD ATTEND

Company directors and managers, financial controllers, company secretaries, human resource managers and anyone who wishes to learn about completing tax return forms.

## ABOUT THE TRAINERS



**VINCENT JOSEF** began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various branches, earning himself a wide command of the numerous demands of Malaysian taxation. Prior to his retirement in 2003, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General.

He represented the Director General in prosecution and civil suit matters; his expertise includes corporate and business taxation, audit and investigation.

He also has wide experience in lecturing at IRB events and Malaysian professional institutions including the following:

- a. Chartered Taxation Institute Malaysia
- b. Malaysian Institute of Accountants
- c. Malaysian Association of Company Secretaries
- d. CPA Australia

With his 55-year presence in taxation, Vincent Josef manages his own practice providing taxation consultancy services on tax audits and investigation matters and "Problem Resolution". He also assists in MIDA Investment Incentives applications.

Apart from writing for professional magazines, he wrote a book on "**Tax Audit and Investigation Guide – Malaysia**" and published by CCH Malaysia and he also served for eight years as its Consultant Editor in respect of the **Malaysian Master Tax Guide**.

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Online

### ADMINISTRATIVE DETAILS

|                             |                   |  |
|-----------------------------|-------------------|--|
| <b>Date</b>                 | 17 May 2023       |  |
| <b>Venue</b>                | Virtual           |  |
| <b>Time</b>                 | 9.00 am - 5.00 pm |  |
| <b>Training Methodology</b> | Lecture.          |  |
| <b>Fee</b>                  | RM500.00          | Standard   |
|                             | RM400.00          | Licensed Secretary.<br>Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak. |
| <b>SSM CPE Points</b>       | 8 points          |  |

## HOW TO REGISTER?

STEP  
1

Strictly via online registration at <https://e-comtrac.ssm.com.my>

STEP  
2

#### NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

#### EXISTING USER of SSM EzBiz

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP  
3

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- Check participant's details
- Click on Submit Payment

**Note:** Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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### TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC

#### Payment Mode

- All training programmes registrations MUST be applied through e-COMTRAC. Upon submitting the registration application, participant is deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

#### Webinar Access Link

- A notification e-mail with the webinar access link will be sent at least 24 hours before the commencement of the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

#### Certificate of Attendance

- Participant will be issued a Certificate of Attendance upon full attendance of the programme and payment is received.
- A participant is allowed to attend ONE programme per day to be eligible for certificate of attendance. Request for refund will not be entertained if you have registered for more than one programme per day.
- SSM will charge an administrative fee of RM30.00 per copy for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

#### Cancellation / Absent

- No refund will be given for participant who failed to attend the programme.
- Replacing registered participant is not allowed.

#### Transfer

Transfer of registration fee to another training programme is not allowed.

#### Personal Data Protection Notice

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at [comtrac@ssm.com.my](mailto:comtrac@ssm.com.my).

#### Human Resources Development Corporation

Suruhanjaya Syarikat Malaysia is registered as a training provider with HRD Corp under GOV1000117857. This training is claimable under SBL Scheme (employer needs to apply for grant at least one day before the commencement of training).

#### Copyrights

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#### Disclaimer

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants due to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

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All information contained in the brochure is correct and accurate at the time of publication.

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### COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION

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