SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

2026
SSM TRAINING

SUBMISSION OF RETURN FORMS 2025

CONTENT, CONNECTIONS AND CONSEQUENCES

Sultan Abdul Samad Building, Kuala Lumpur

COURSE INTRODUCTION

Over the last few years, Return Forms have become more demanding and detailed to serve the vigilance of the Inland Revenue Board ("IRB"). This is to allow better verification by IRB of taxpayers' declared income and claims made. To add to the new challenges, income itself now includes receipts which previously did not fall liable.

There is now cross-reference between details stated in differing segments or pages, contributing to self-auditing mechanisms. Taxpayers have to understand what each segment represents and how they are related to other sections of the forms. Obviously, there must be consistency in the information provided.

Return Forms can be described as the instruments which assist Inland Revenue in deciding whether tax audits or investigations are necessary.

All the principal sections of Return Forms C, B, E and EA will be examined in detail. This is to ensure that the forms are completed in accordance with the law and procedural requirements of Inland Revenue.

The newly introduced Form CGT (Capital Gains Tax) will also be explained.

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COURSE OBJECTIVES

To guide participants in the requirements of Return Forms, the impact of the various segments and how they relate to one another. To highlight recent amendments to Tax Law.

COURSE CONTENTS

1. Completion of Form B

i. Income details.
ii. Claims and reliefs.
iii. Analysis of accounts & reconciliation of data.

2. Completion of Form C

i. Review of year-end financial position.
ii. Analysis of profit & loss account & balance sheet.
iii. Related party transactions & transfer pricing.
iv. Directors, shareholders, & shareholdings.
v. Preparation of income tax computation.

3. Employers and Forms E & EA

i. Remuneration categories.
ii. Exempt income and benefits.
iii. Deadlines for submission and rendering.
iv. Section 83 and employers' duties.

4. New Liable Income

i. Capital gains.
ii. Dividend income.

5. Highlights of Selected Amendments

LEARNING OUTCOMES

By attending this course, the participants will be able to:

- Understand the relationship between the various sections of the respective Return Forms 2025.
- Complete Return Forms in accordance with revenue requirements.
- Be aware of recent changes to tax laws and revenue procedure.

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.

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ABOUT THE TRAINER

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 also represented the Director General in both the Subordinate and High Courts in prosecution and civil suit matters; his expertise includes Corporate and Business Taxation, Tax Audits and Investigation, Civil Suit and Prosecution, and Monthly Tax Deductions.

In addition, Mr. Josef 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. Suruhanjaya Syarikat Malaysia

With his 55-year presence in taxation, Mr. Vincent Josef manages his own practice providing taxation consultancy services focused on Tax Audits and Investigation matters, Appeals, "Problem Resolution", and Claims for Tax Refunds. He also assists in MIDA Investment Incentives applications.

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

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ADMINISTRATIVE DETAILS

Date	10 March 2026 02 April 2026	
Venue	Virtual platform	
Time	09.00 am – 05.00 pm	
Training Methodology	Lecture and Case Discussion	
Fee	RM550.00	Standard
	RM450.00	Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points	

HOW TO REGISTER?

STEP 1

Strictly via online registration at **www.ssm4u.com.my/ecomtrac**

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

- 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 TRAINING PROGRAMMES

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (www.ssm4u.com.my/ecomtrac). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

LIVE WEBINAR TRAINING

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

E-LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day. 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 will incur a fee of RM30.00 for reissuance.

CANCELLATION / ABSENT

- No refund will be given to participants 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.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

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 dues 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.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

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