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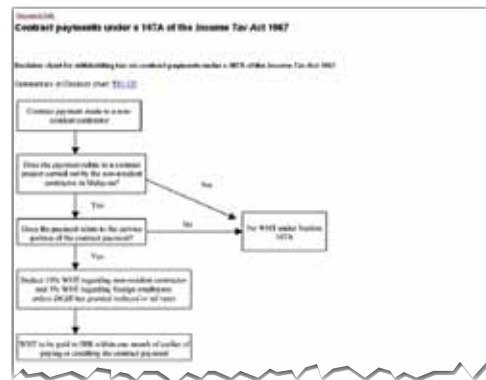
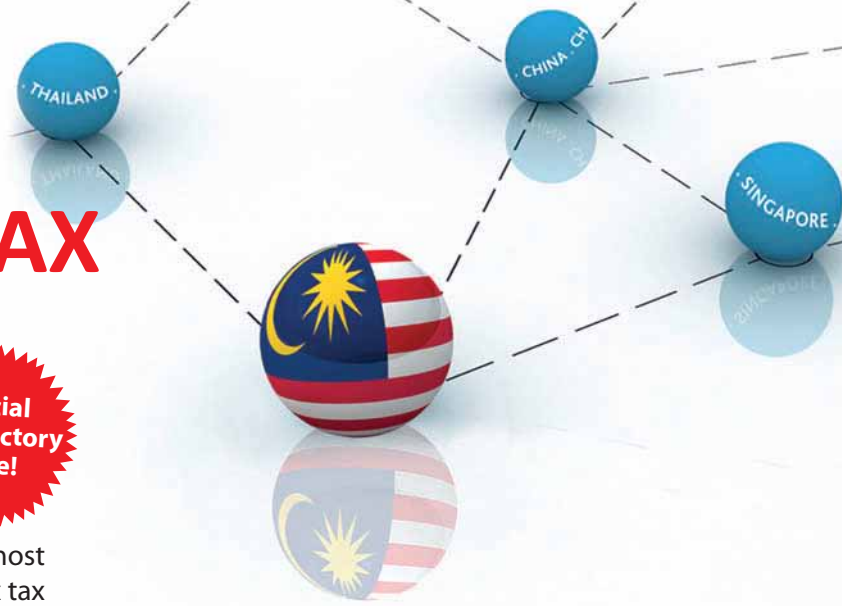
Withholding Taxes on Payments is one of the topmost concerns of businesses. With the increasingly complex tax laws, it makes it harder for companies to determine the correct withholding tax liability. CCH recognises this need and developed a new reference resource which will transform your ability to find information and guidance on Malaysia withholding tax anytime, anywhere. **Malaysia Withholding Tax & Treaties Online** helps you to manage your next withholding tax compliance and exposure with confidence.

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- Easy-to-apply **decision/flowcharts and tax planning structures** that provide quick and direct answers
- **Analytical commentary** with emphasis on income streams which give rise to withholding tax exposure
- Discussion on the **impact of double taxation agreements** including the concept of a permanent establishment
- **A tax rates table** with explanatory notes guiding the user in choosing the optimal tax treaty jurisdiction
- **Dynamic hyperlinks** to legislations, rulings, cases, forms and related readings
- **Simple-to-use web navigation** with excellent search ability

Replete with commentaries, examples, decision charts, legislation, cases and applicable provisions of double taxation agreements, this easy-to-use online service will **guide you in making the right decision for all key Withholding Tax matters.**

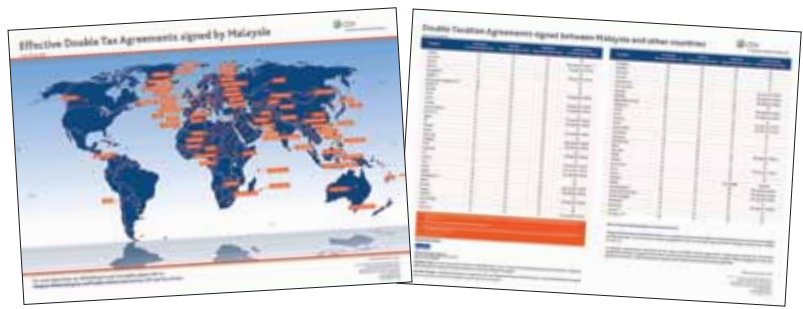
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Commentary on Table 100-041

| | |
|--|----------|
| Standard rate | 10% |
| Applicable rate under Double Tax Agreements: | |
| • Chile | 5% |
| • Luxembourg | 8% |
| • Namibia | 5% |
| • Netherlands — Protocol 1996 | 8% |
| • Qatar | 8% |
| • Singapore 2005 | 5% |
| • South Africa | 5% |
| • Spain | 5% |
| • Sweden 2003 | 8% |
| • Thailand — Protocol 1995 | 5% (IDA) |
| • United Kingdom 1997 | 8% |

* Your subscription also includes a *Malaysia's Tax Treaty Partners Guide* that provides a quick snapshot of all of Malaysia's tax treaty partners around the globe and the prevailing tax rates in each of these countries.



Malaysia Withholding Tax & Treaties Online

Key topics:

• Expert Analysis

- a. Concept
 - Withholding tax system
 - Withholding tax application
- b. Types of Payment
 - Withholding tax exemptions
 - Tax planning structures for mitigating withholding tax on Malaysian business activities
 - Tax planning – Use of a Labuan entity
 - Anti-avoidance provisions
- c. Impact of DTAs
- d. Cases summaries with commentary

• Source Documents

- a. Laws and Regulations
- b. Cases
- c. Double Tax Agreements (DTAs)

• Practice Tools

- a. Decision Charts
- b. Tax Rates Table

• News and Commentary

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