



FMM
FEDERATION OF MALAYSIAN
MANUFACTURING

FEDERATION OF MALAYSIAN MANUFACTURING
CO.NO: 196801000309 (7907-X)
(JOHOR BRANCH)
PROGRAMME NO : 10001762912



MASTERING THE TAX RULES FOR EXPATRIATES & FOREIGN WORKERS



NOVEMBER 13, 2026
(FRIDAY)



8:30 AM – 5:00 PM



**ZOOM ONLINE
PLATFORM**



WHY YOU SHOULD ATTEND

Gain practical knowledge to manage expatriate & foreign worker tax matters, including tax residency, PCB/MTD, payroll, tax clearance and employer reporting obligations. Through practical examples and case discussions, learn to minimise compliance gaps and prepare for IRB/LHDN reviews.



KEY LEARNING OUTCOMES

- ✓ Understand tax rules and tax treatment for expatriates & foreign workers
- ✓ Determine tax residency and applicable tax treatment
- ✓ Manage PCB/MTD, payroll & reporting obligations
- ✓ Handle remuneration, benefits, overseas payroll & cessation
- ✓ Identify tax risks, penalties & IRB audit issues



FEATURED TRAINER

YONG MEI SIM

Tax Consultant | Former IRBM Principal
Assistant Director | HRD Corp Trainer

35+ YEARS

EXPERIENCE WITH IRBM

- Former Principal Assistant Director, IRBM Penang
- Specialist in Field Audit, Desk Audit & Payroll Taxes
- Experienced in Tax Litigation & Audit Defence
- M.Sc. in Taxation, Golden Gate University, USA
- B.Sc. in Economics, Universiti Sains Malaysia
- Nationwide taxation trainer & speaker



PROGRAMME

TIME	SESSION / TOPICS	
8:30 – 9:00 am	Registration of Participants	
9:00 – 9:05 am	Welcome Remarks by FMM Johor	
9:05 – 10:30 am	Session 1 - Malaysian Tax Framework for Expatriates & Foreign Workers • Overview of Malaysian taxation of foreign employees • Taxability of employment income • Resident versus non-resident tax treatment • Current tax compliance issues and developments	Session 2 - Determining Tax Residence • Malaysian tax residence rules • Determining and tracking days of presence in Malaysia • Common residency issues involving expatriates • Practical examples and problem areas
10:30 – 10:45 am	Morning Break	
10:45 am – 1:00 pm	Session 3 - Employer's Tax Responsibilities • Employer reporting and notification obligations • Monthly Tax Deduction (MTD/PCB) • Relevant employer forms and compliance requirements • Record keeping and supporting documentation	Session 4 - Expatriate & Foreign Worker Payroll Issues • Tax treatment of remuneration, benefits and allowances • Malaysian and overseas payroll arrangements • Expatriate and shadow payroll • Outsourced payroll and employer responsibilities
1:00 – 2:00 pm	Lunch Break	
2:00 – 3:30 pm	Session 5 - Cessation of Employment & Tax Clearance • Employer obligations when employment ceases • Employees leaving Malaysia • Tax clearance procedures • Withholding of monies and outstanding tax matters	Session 6 - Common Compliance Risks • Incorrect tax residency treatment • Foreign worker and documentation issues • Payroll and reporting weaknesses • Potential penalties and IRB audit exposure
3:30 – 3:45 pm	Afternoon Break	
3:45 – 4:50 pm	Session 7 - Practical Cases & Recent Developments • Selected real-life situations involving expatriates and foreign workers • Common issues encountered during IRB reviews • Recent tax developments and emerging compliance concerns • Practical lessons and preventive measures for employers	
4:50 – 5:00 pm	Q&A Session	
5:00 pm	End of Programme	



SECURE YOUR SEAT

REGISTRATION
DEADLINE:

NOVEMBER 6, 2026

RESERVE YOUR SEAT

< **NOW** >



Scan to Register

Registration Link: <https://forms.gle/ahqLNqXUxGnpKyij8>



ENQUIRIES

Ms Zura / Ms Fatimah

+607-357 7613

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nur_fatihah@fmm.org.my

MASTERING THE TAX RULES FOR EXPATRIATES & FOREIGN WORKERS

NOVEMBER 13, 2026 (FRIDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

PARTICIPATION FEE :

PARTICIPANT	PER PAX	SST (8%)	TOTAL
Member	RM700	RM56	RM756
Non - Member	RM850	RM68	RM918

CANCELLATION & REPLACEMENT POLICY:

- Cancellation after issuance of the Confirmation Letter: 50% cancellation fee.
- Cancellation within three (3) days prior to the programme: full programme fee.
- Participant replacement is allowed at no additional cost before HRD Corp grant approval.
- No cancellation or replacement is allowed after HRD Corp grant approval.
- 100% attendance is mandatory. Full programme fee applies for participants who fail to fulfil the required attendance.

DISCLAIMER:

FMM Johor reserves the right to change the facilitator, date and to vary/cancel the programme should unavoidable circumstances arise.

CLOSING DATE: NOVEMBER 6, 2026

PAYMENT METHOD :

1) **HRD CORP GRANT** (SBL - KHAS SCHEME)

- Fund must be sufficient. Fee will be deducted from the employer's HRD Corp contributions.
- No amendment is allowed once the grant is approved.
- The grant approval must be forwarded to FMM at least **three (3) days** prior to the programme.
- Should the grant be rejected, not disbursed or not claimable, the full programme fee will be payable by the employer.

2) **DIRECT PAYMENT TO FMM**

(via Online Banking / Cheque Payee)

- Payee Name :
FEDERATION OF MALAYSIAN MANUFACTURING
- Bank Name Account No. :
Malayan Banking Berhad
- Account No. : **5-01280-05654-2**
- SST Registration No. : **W10-1901-32000108**
- FMM Tin No. : **C25703742100**

**Please provide FMM with the payment slip/advice once payment has been made.*

REGISTRATION FORM

1) Name :
Designation :
E-mail :
NRIC :
Contact :
Vegetarian : Yes { } No { }

2) Name :
Designation :
E-mail :
NRIC :
Contact :
Vegetarian : Yes { } No { }

3) Name :
Designation :
E-mail :
NRIC :
Contact :
Vegetarian : Yes { } No { }

Payment:

Full payment of RMwill be made via:-
HRDCorp SBL-KHAS ☐ Online Banking ☐
Cheque ☐

Submitted by:

Name :
Designation :
Company Name :
Business Reg. No :
Phone No :
TIN No :
SST No :
E-mail :
Address :

FMM Member ☐ Non-Member ☐

FMM Member No :