

ABOUT MTCP

The Malaysian Technical Cooperation Programme (MTCP) was first initiated at the First Commonwealth Heads of Government Regional Meeting (CHOGRM) for Asia Pacific Region in Sydney in February 1978. It was officially launched on 7 September 1980 at the 2nd CHOGRM in New Delhi, India, to signify Malaysia's commitment to South-South Cooperation, in particular Technical Cooperation among Developing Countries (TCDC).

In line with the spirit of South-South Cooperation, Malaysia through the MTCP shares its development experiences and expertise with other developing countries. The MTCP was first formulated based on the belief that the development of a country depends on the quality of its human resources. The programme forms part of the commitment of the Malaysian Government towards the promotion of technical cooperation among developing countries, strengthening of regional and sub-regional cooperation, as well as nurturing collective self-reliance among developing countries.

The MTCP emphasises the development of human resources through the provision of training in various areas which are essential for a country's development such as public administration, good governance, health services, education, sustainable development, agriculture, poverty alleviation, investment promotion, ICT and banking. Since its inception in 1980, more than 33,000 participants from 144 recipient countries have benefited from the various programmes offered under the MTCP. More information at MTCP website: www.mtcp.kln.gov.my

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);
- To promote technical cooperation among developing countries (TCDC).

ABOUT MTA

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

The MTA is set in over 40 acres of green space, 36 kilometres south of Kuala Lumpur and is equipped with modern training facilities.

CLOSING DATE

The Application closing date is **15 May 2019**.

Successful applicants will be notified by **5 June 2019** and pre-course information will be dispatched soon after.

Applicants are advised to furnish a facsimile (fax) number, valid e-mail address and their mobile number complete with country code in their application form to expedite communication.

ADDITIONAL INFORMATION

Dress Code

During lectures, male participants are required to dress in long-sleeved shirts with ties, long pants and lounge suits and female participants should be appropriately dressed in office attire. For formal occasions – lounge suit or national costume are required.

Course Fee and Registration

All course fees will be borne by the Malaysian Government under the MTCP.

Manners

Participants shall conduct themselves at all times in a manner compatible with their responsibilities as MTCP participants and abide by the laws, rules and regulations as may be stipulated by the host government in respect of this training course.

ENQUIRIES

Further information is obtainable from:

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MALAYSIAN TECHNICAL COOPERATION PROGRAMME (MTCP) 2019

INTRODUCTION TO THE APPLICATION AND NEGOTIATION OF TAX TREATIES

15 - 19 JULY 2019
KUALA LUMPUR, MALAYSIA



Organised by:

**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. It is therefore imperative to foster bilateral and multilateral approaches to international taxation issues. In order to encourage the flow of capital and to provide relief from double taxation, there is a need for tax treaties.

It would be invaluable for tax administrators to be aware of the main areas of treaty provisions and the main problem areas. Tax administrators should also be aware of the policy option available for the negotiation of tax treaties and of current developments in issues relating to international taxation.

The Course is sponsored by the Malaysian Government under the auspices of the Malaysian Technical Cooperation Programme (MTCP). It has been hosted by the Malaysian Tax Academy (MTA) since 1995 and for the year 2019, the MTA continues its mission to provide a platform for tax officials from developing countries to meet while exchanging insights and experiences. Introduction to the Application and Negotiation of Tax Treaties is the platform where participants will be able to expand their perspectives on issues pertaining to tax treaties, providing participants with an opportunity to increase knowledge and skills in this area.



Objectives

The programme provides an appropriate overview of treaties with the objectives to:

- Provide an introduction to tax treaties and international taxation;
- Provide a foundation for understanding international tax concepts and applying tax treaties; and
- Promote collaboration and networking amongst participants and ultimately their respective organizations.

Modules

The module includes topics as below:

- Review of basic concepts in treaties;
- Structure of treaties and basic allocation rules;
- Overview of tax aspects of permanent establishments; and
- Common tax treaty negotiation strategies and techniques.

Duration & Venue

The course is scheduled to be conducted in 5 days commencing on **15 July and ending on 19 July 2019** at the MTA in Bangi, Selangor.

Accommodation

Participants will be accommodated either in the hostel located in the vicinity of the MTA or at nearby hotels. Participants are strictly not allowed to bring any family members during the course.

Who Should Apply?

Application is open to officials from MTCP recipient countries who are between the age of 26 to 50 years old and had completed tertiary education, with at least five (5) years of work experience.

Preference will be given applicants who have/had involvement in the negotiation of tax treaties, application of tax treaties or in the development of policy or administration in relation to international enterprises and of other taxpayers involved in international transaction. Applicants are required to have a good command of spoken and written English.

20 participants will be selected based on regional representation. Each MTCP recipient country may nominate two (2) candidates although it is unlikely that more than one candidate per country will be considered for selection.

How to apply

Applications should be made using the prescribed MTCP forms available at:

https://mtcpcoms.kln.gov.my/mtcpcoms/online/list_course

MTCP application forms can also be obtained at nearest Malaysian Embassies in recipient countries.

All application forms must be duly completed and endorsed by the Ministry of Foreign Affairs or National Focal/Aid Coordinator Agency in the respective countries (the relevant ministry or agency responsible for the overall coordination of international technical assistance) and should be submitted **ONLY** through the diplomatic channel via Embassy of Malaysia in the respective countries. Submitted application forms must be accompanied by the applicant's:

- ♣ Copy of Passport
- ♣ Passport sized coloured photo (3.5cm x 5cm)
- ♣ Medical Report

Only successful applicants will be notified.

SPONSORSHIP & ADMISSION



Successful applicants are sponsored by the Government of Malaysia under the MTCP. The sponsorship covers food, lodging, course expense, insurance, medical facilities and return-tickets. *Participants should be certified medically and physically fit to participate.*

Air Fare

The Government of Malaysia shall provide excursion economy air ticket to all MTCP participants from the capital city of the MTCP recipient country to Kuala Lumpur and return air ticket from Kuala Lumpur to the capital city of the MTCP recipient country.

Medical and Dental Treatment

Medical treatments are provided at government hospitals/clinics only and the expenses will be borne by the Government of Malaysia under the MTCP. In case of an emergency, participants are eligible to be admitted to government hospitals/clinics. Dental treatments are restricted to extraction and filling only.

Visa-With-Reference

Visa and Vaccination It is mandatory for all the MTCP participants to follow the Visa With Reference (VDR) application procedure. Once the approval is obtained, the training institution should send a copy of VDR approval letter to the participants. Subsequently, with the copy of the approval, the participants may get the VDR from the nearest Embassy of Malaysia. Wherever applicable, participants are advised to arrange for vaccination on their own prior to travel to Malaysia.

Expenditures on all visa-related fees, airport tax/airport user's charge, transit insurance, excess luggage, travel tax, transit fees, domestic passenger terminal fees, phone charges, private purchases, etc borne by the participants.

Vaccination / Health Certification Requirements:

- A Yellow Fever vaccination certificate is required if you are coming from or have passed through the Yellow Fever Endemic Zones or countries. Vaccination should be obtained at least 10 days prior to arrival. (Consult the nearest Malaysian Mission for details on inoculation¹).
- Other immunisation against other transmittal diseases.
- Vaccination fees and any related costs - borne by the participants' administration

¹ Please surf: www.imi.gov.my