CRITICAL

BUDGET 2026

MUST-HAVE TAX PLANNING |
IMPORTANT TAX UPDATES |
URGENT TAX AUDIT MITIGATION
FOR INCOME TAX, RPGT, SST, E-INVOICING,
CGT AND NEW CARBON TAX

DR CHOONG KWAI FATT | 21 CPD | FULLY HRDC CLAIMABLE* | 21, 22 & 23 January 2026 (Wed., Thurs. & Fri.) | The Westin Kuala Lumpur Hotel | HRDC Approved No.: 10001580309



BUDGET **2026**

FULLY HRDC CLAIMABLE* ENJOY EARLY BIRD DISCOUNT

BUDGET 2026 WITH COMPREHENSIVE TAX
PLANNING AND IMPORTANT BUSINESS
LAW UPDATES WITH PAYROLL TAX,
E-INVOICING, TRANSFER PRICING, CAPITAL
GAINS TAX AND CARBON TAX.



CRAFT YOUR ADVANCED TAX PLANNING
CONFIDENTLY WITH SYNERGY TAS!

MALAYSIA'S BIG 2026 VISION

The Government will launch Powerful New Policies to make Malaysia Asia Pacific's Digital Hub, attracting Foreign Al Investments and helping Local Companies Expand Overseas. With e-Invoicing now Fully Implemented, Businesses must Level Up to Stay Competitive.



"When IRB Sees ALL Your Transactions in Real-Time, how will You Survive their Tax Audits?"

THE TAX AUDIT STORM IS AT THE DOORSTEP

The Government will completely Transform into e-Regime of Self-Assessment in Income Tax, RPGT followed by Stamp Duty in 2026. Self-Assessment places emphasis on Voluntary Compliance lead to Inevitable Tax Audit.

The Nationwide **Tax Audit Operations**, the Continuous of Tax Recovery Cases in courts on Non-Payment of Tax, the New Issuance of the Legal Framework on Income Tax, RPGT, Transfer Pricing, Stamp Duty in 2024 and 2025 revealed the Government Commitment and Strong Determination to uncover Tax Irregularity, Evasion Activities and Non-Compliance Matters to recoup Tax Lost to the Government. **Penalties, Tax Undercharged, Directors Jointly and Severally Liable to Taxes** are **CONSEQUENCES**.

- e-Invoicing + Voluntary Compliance = More Tax Audits
- Directors Personally Responsible for Company Tax Debts
- 45% Penalties for Mistakes (based on 2024-2025 Court Cases)

BUILD UP YOUR COMPANY SHIELD, YOUR PERSONAL ARMOR

e-REGIME gives IRB the "eye to see it all". You as the Director, Company and Tax Individual, where is Your Company's Shield? Where is the Personal Armor?

"THIS ISN'T JUST ABOUT FOLLOWING RULES – IT'S ABOUT SAFEGUARDING YOUR MONEY AND YOUR FUTURE."

DR. CHOONG'S 2026 WARNING: "This isn't just about following Rules – it's about Safeguarding Your Money and Your Future."

So many Exciting Tax Planning Content waiting for You!

WHILE OTHERS
STRUGGLE TO LEARN
LATEST TAX CHANGES:
YOU NOT ONLY AWARE
OF THEM, YOU ALSO
HAVE INCOME TAX, SST,
, RPGT & CARBON TAX
UPDATES AND VARIOUS
TAX PLANNING
AT YOUR FINGER TIPS

STAY AHEAD OF THE CROWD

SPEAKER'S PROFILE

PRACTICAL TAX STRATEGIST DONT JUST SAVE MONEY, KEEP COMPANY OUT OF COMPLIANCE TROUBLE AND HEADACHES.

DR CHOONG KWAI FATT is the Pioneer in Tax Formation, autority in terms of Tax Law and Implementation. He was appointed by the Ministry of Finance as one of the panel members to review tax reforms in Malaysia, inclusive of the formulation of GST.

He has conducted and published Extensive Researches on Malaysian Taxation way back since 2006. Dr Choong being an avid researcher, he has also studied Taxation System from various countries.

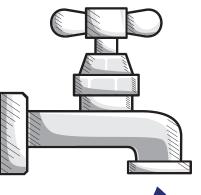
He is also widely known for his ability to formulate the "Unthinkable" Strategies and clearly thought of Implementation Plan. He is constantly sought by many listed companies as well as high net worth individual and SME for his Practical and Impressive Strategies to taxation and of course, his foresight into the potential tax concerns.

Being the expert of experts in terms of Taxation & Tax Planning, where he provided advice and personally trained corporate accountants and professional firms on Income Tax, RPGT, GST and SST Implementation. Get ready to take good notes when you attend his Budget seminar and get ready for all the comprehensively compiled seminar materials.

DR CHOONG KWAI FATT

B.Acc(Hons)(Malaya),LL.B(Hons)(London), CLP, MCL(IIUM),PhD(IIUM), FCCA(UK), CPA(M), CA(M), FCCS,

TAX CONSULTANT, ADVOCATE AND SOLICITOR (HIGH COURT OF MALAYA)





THIS BUDGET 2026 IS A 3 DAYS MASTER TAX PLANNING SEMINAR, WHICH IS AIMED TO COVER THE FOLLOWING AREAS:

- Tax Analysis for BUDGET 2026 and identifying its Implication.
- Updates on the latest Income Tax and SST Audit & Investigation.
- The Sales Tax & Service Tax (SST)
 Changes and its respective Latest
 Development will be completely discussed and elaborated.
- The latest prosecution cases by LHDN on Non-Payment of Tax, Tax Evasion, Incorrect Return would be discussed together with all the recent landmark cases.
- E-Invoicing facilitating new Tax and Business Strategies.
- + New Tax Incentives: It's an Opportunity or a Trap?



3 DAYS OF PRACTICAL & HIGH IMPACT TAX PLANNING

This 2026 Budget Seminar strives to provide throughout 3-Days with an Impactful Review and Analysis of the various Tax Proposals highlighted in Budget 2026 with the Implications and their Applications.

3-DAY MASTERCLASS AGENDA

THE COURSE CONTENT INCLUDES BUT NOT LIMITED TO THE FOLLOWING:

DAY 1: BUSINESS AND PERSONAL TAX MASTERY

TAKEAWA

- 1. Corporate Survival 2026: e-Invoice full swing, the true full impact just started.
- 2. Johor Gold Rush? JS-SEZ Tax Perks, Forest City Trusts, Single-Family Offices.
- MSME Crossroads Again: Shareholder/Director's Liability Exposure & Group Restructuring.
- **4. Global Service Hubs**: Tax Constraints vs. Profit Extraction.
- 5. RPGT & CGT Timebombs: s 15C Complexities and Audit Bull's-eye.
- + Existing Company impacted by Budget 2026
 - Tax Rate Reduction
 - + Utilisation of Tax Loss Restriction
 - Restriction and Lower Rate on Tax
 Incentives
 - Retention of Records and MITRS
- * Business Expansion or Consolidation
 - New Company, New Capital with Hybrid Structure
 - Disposal of Business Implications
 - Acquisition of Business Challenges
 - IP Rights: Tax Implications
- MSME Latest Tax Planning and Incentive
 - Band of Tax Rate Reduction
 Shareholders' Conditions,
 - Compositions and Restrictions
 - Directors' Compositions and Liability
 Exposure
 - + Formulation of new MSME Group
- + Investment Holding Company:
 - Restructuring and Conversion
 - Management Services : Scope and Planning
 - + Rental Income: s 4(a) or s 4(d)
 - e-Invoice Compliance and its Complications

- + New Tax Incentive
 - + Option and Selection Criteria
 - + Economic Substance Requirement : Noting Points
 - Income Tax Exemption on Lower
 Tax Rate or nil Tax
 - Tier system of ITA: the New
 Mechanism
- → Tax Incentives riding on Johor
 - Johor-Singapore Special Economic
 Zone (JS-SEZ)
 - Forest City Special Financial Zone (FCSFZ)
 - Single Family Office Scheme : Trust Application
- + Global Service Hub
 - + Application and Compliance
 - + The Tax Planning Constraint
- 🧥 🛨 RPGT
 - + Audit and Compliance
 - RPC Changed again?
- → Senior Employee Remuneration

Package - Now or Never

- Share Option
- + Gratuity as Retirement Planning
- + EPF or Investment in Trust

... CONTINUE

- → Individual Tax Relief
 - + Revision and Updates
 - * New e-Compliance on Receipt Keeping
 - + e-Invoice Requirement and Compliance
- + Capital Gains Tax (CGT)
 - + Complexity and Challenges on s 15C
 - + Expansion on its Scope and Application

More content will be added due to Tax Changes arising from Budget 2026, gazettd Orders and Guidelines that are issued prior to event date.

INCORPORATE TRIO OF TAXATION: INCOME TAX, RPGT & SST AND THEIR IMPACT ON EACH OTHER. PLUS E-INVOICING, CGT, CARBON TAX & LATEST CONTENTIOUS BUSINESS STRATEGY.

DAY 2: E-INVOICING PHASE IV & SST REVOLUTION

EY TAKEAWA

- 1. e-Invoicing Do or Die: Jan 2026 Deadlines, Exemptions (MSMEs), Reimbursement Traps.
- 2. SST Earthquake?: 0%→5% Rate Hikes, Antique Art at 10%, Taxable Beauty/ Healthcare/ Education.
- 3. Stamp Duty Self-Assessment: Conveyancing Chaos & Document Readiness.
- 4. Directors in the Crosshairs: Joint-Several Liability Case Studies.

+ e-Invoice Mechanism and Process

- Practical Application on Classification Codes
- New Update, Changes on Import, Payment Voucher and Others
- Disbursement and Reimbursement : Clarified
 Demarcation
- Phase IV Implementation Guide: Noting Points on 1.1.2026

+ Exemption on e-Invoicing

- MSME Separation and Distinction
- Threshold RM500,000: Scope and Limit
- + Related Companies' Complication
- ◆ Voluntary e-Invoice Implementation as an Option

+ Resolving e-Invoice Industry Issues

- Donation and Contribution
- + Employee's Claims and Reimbursement
- + Directors' Remuneration Salaries or Fees
- + Consolidated e-Invoice Prohibition Usage

* SST Revolution Changes and Transformation

- + Sales Tax Revision and Review Changes
- Refined Conceptual Framework and its Working Mechanisms
- + Expansion from 0% to 5% Implications
- Demarcation of Essential and Non Essential Goods - Complications
- Antique Original Painting is Now 10% -Challenges

+ Sales Tax Development

- Manufacturing and its Scope
- + Exemption with Application
- + Case Law Development: Noting Points

→ + Service Tax : Sharp Revolutionary Changes

- + New Conceptual Framework
- Expansion and Extension on Taxable
 Services
- Transitional Changes on New Taxable
 Services Application



... CONTINUE



→ + Service Tax Changes : Imported Taxable Service

- Revised on Taxable Service Provided Overseas
- Withholding Tax Integration

→ Industries Affected and Implications

- Construction Services
- + Leasing and Rental Services
- Financial Services
- + Beauty and Beauty-Related
- + Private Healthcare
- Education Services

👌 + Tax Planning, Mitigation on SST

- Demarcation between Taxable and Non Taxable
 Services
- Division between Goods and Services
- Business Model and Revolutionary Transformation of Business Process
- + Manufacturing and Trading Basis of Division

🁌 + Pulau 1 – the Designated and Ultimate

- + SST Planning Consideration
- Tax Incentives
- Modus Operandi with Business Model

+ Stamp Duty

- Self-Assessment Readiness
- Preparation and Readiness on Tax Audit
- + Conveyance on Sales: Confusion
- Updates and Development

ARE YOU OVERWHELMED BY THE SPEED OF TAX CHANGES AND FIND IT CHALLENGING TO KEEP UP TO DATE?

This 3-Days Seminar is **specially** made for you. Dr Choong wants to make this a practical Budget seminar by ensuring you don't just stay in the loop with the latest changes. *Understand the LATEST tax trap and EFFORTLESSLY have practitical* NEW tax planning and business strategies in your hands!

Tax regulations constantly evolve, and staying updated is crucial for making informed business decisions.





Burning Questions:

Before the seminar (no limit): Question sent before the seminar will be hand picked by Dr Choong and can be incorporated into the seminar content.

During the seminar (limited to 3 questions): Questions can be submitted during the seminar on anonymous basis. Dr Choong will strive to answer your burning question during the Q & A session. Do skew your question and limit them to Budget 2026 concerns and its latest developments.

Post seminar Questions (limited to 3 questions): We don't just stop at the seminar. We notice, participants have more question to ask after returning to work. Dr Choong provide post seminar Q & A too.

+ Money Lending

- + Constraints and Challenges
- + Evidential Burden to Recover Debts

→ Tax Recovery Cases by IRB

- + Case Law Development
- + Steps and Procedure
- + Defence Strategy and Mitigation Factors

→ + Jointly and Severally Liable

- Directors and Partners Affected in Tax Recovery
 Cases
- Action and Consideration
- Bankruptcy (Insolvency) and its Consequences

2025 (C) SYNERGY TAS PLT. FULLY HRDCORP CLAIMABLE.

DAY 3: CARBON, LABUAN & AUDIT WARS

KEY TAKEAWAY

- Carbon Tax kickstart 2026: Trading Mechanisms and Compliance.
- Dividend Tax 2% Danger: Voucher Pitfalls & Warrant Risks.
- TP Audit Triggers: How e-invoices invite transfer pricing and issue based tax raids.
- Anti-Avoidance Endgame: Market Value Myths vs. IRB's Double-Edge Sword.
- + Tax Audit: 2025 Changed Again
 - + Preparation and Readiness
 - Audit Framework 2025 and its Application
 - Evidential Burden: Documentation,
 Explanation
 - + Penalties and Offences
- + Transfer Pricing Guideline and Audit 2024
 - + Application and its Complication
 - Penalties and its Consequences
 - + TP Adjustment and Surcharge
 - + Benchmark Samples Selection and Reconsideration
- Minimum TP Documentation Updates
 - + Essential Vital Points on Write Up
 - + Scope and Contents
 - Submission Timeline and Penalty Regime
- * Intragroup Services
 - Scope and Applications
 - The Appropriate TP Methodology
 - + Mark Up or at Cost : Consideration
- * Working Mechanism Noting Points
 - Guidance on Dividend Voucher
 - Dividend Warrant, Dividend Number
 Usage

- + Dividend Tax 2% Application and Danger Zone
 - Exchange of Property
 - Renunciation of Rights in Will
 - RPGT and Stamp Duty
 Considerations
- + Property Development
 - Cancellation of Contract: Tax
 Implications
 - Power of Attorney and Joint
 Venture with Land Owner: Tax
 Implications
 - Compulsory Acquisition by Government and its Tax Implications
 - Exclusion from Low Cost House
 Compliance: Revenue Expense
 - Conversion of Bumiputera units :
 Tax Implications
- + Labuan
 - The Ultimate Set Up for Carbon Credit Trading
 - New Condition on Economic
 Substance Requirement
 - Labuan Trading : Planning
 Considerations
- + Carbon Tax Starts This coming 2026!
 - Mechanism and Process
 - + Conditions and Compliance
- Anti Tax Avoidance
 - Integration with Incorrect Return :
 Double-Edge Sword
 - + Market Value : the Myth Points

"MALAYSIA'S DIGITAL TAX REVOLUTION IS COMPLETE. IF YOU'RE NOT PLANNING, YOU AT RISK."



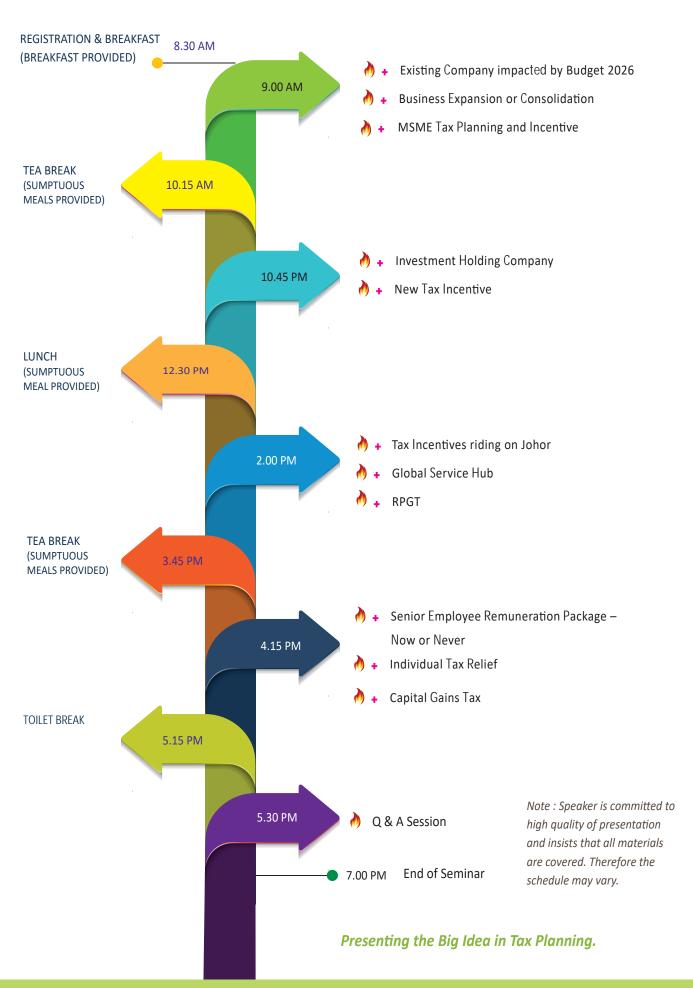
THE 2026 TAX LANDSCAPE IS RADICAL:

- + FULL e-REGIME SELF-ASSESSMENT
 (Income Tax, RPGT, Stamp Duty) –
 IRB now sees ALL Transactions in
 Real-Time. With the Ability to
 Reconcile between What you
 Reported and What you Spend.
- PHASE IV e-INVOICING (Effective 1
 Jan 2026) Final Rollout with
 RM500k Threshold, Consolidated
 Invoice Bans, and Director Fee Traps.
- + JOHOR'S ECONOMIC EXPLOSION Leverage JS-SEZ Incentives and Forest City Financial Zone for ASEAN Expansion.
- CARBON TAX & LABUAN TRADING –
 New Frontiers for ESG-Driven
 Businesses.
- AUDIT ARMY ON THE MARCH –
 Directors face Joint-Several Liability,
 Bankruptcy, and 2% Dividend Tax
 Pitfalls.

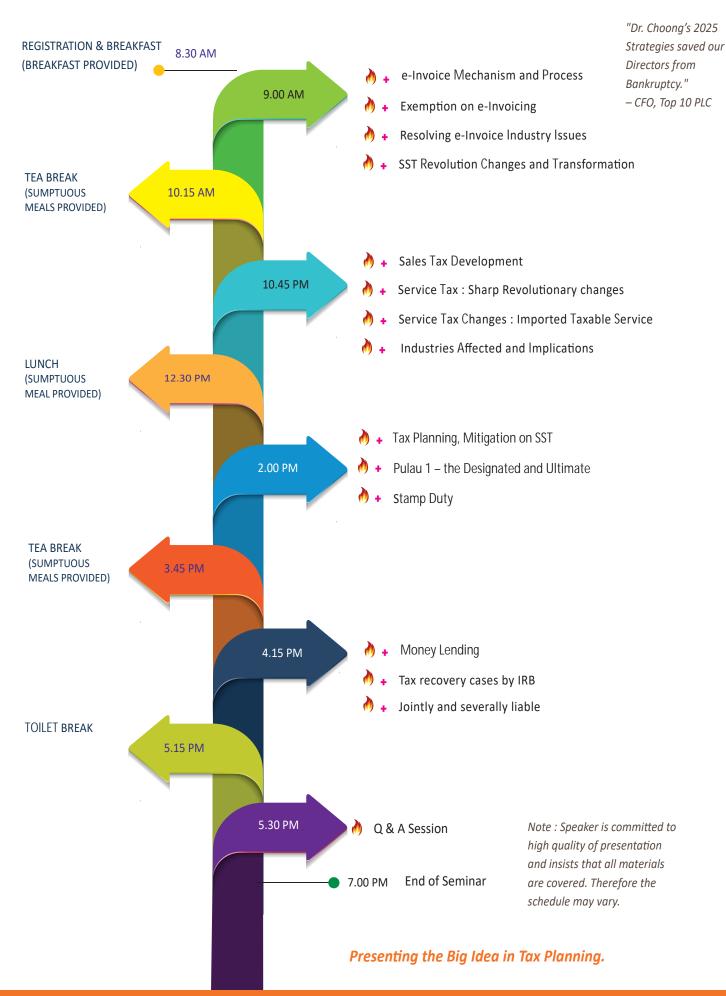


PROGRAM TIMELINE

The estimated timeline for Budget 2026 Session



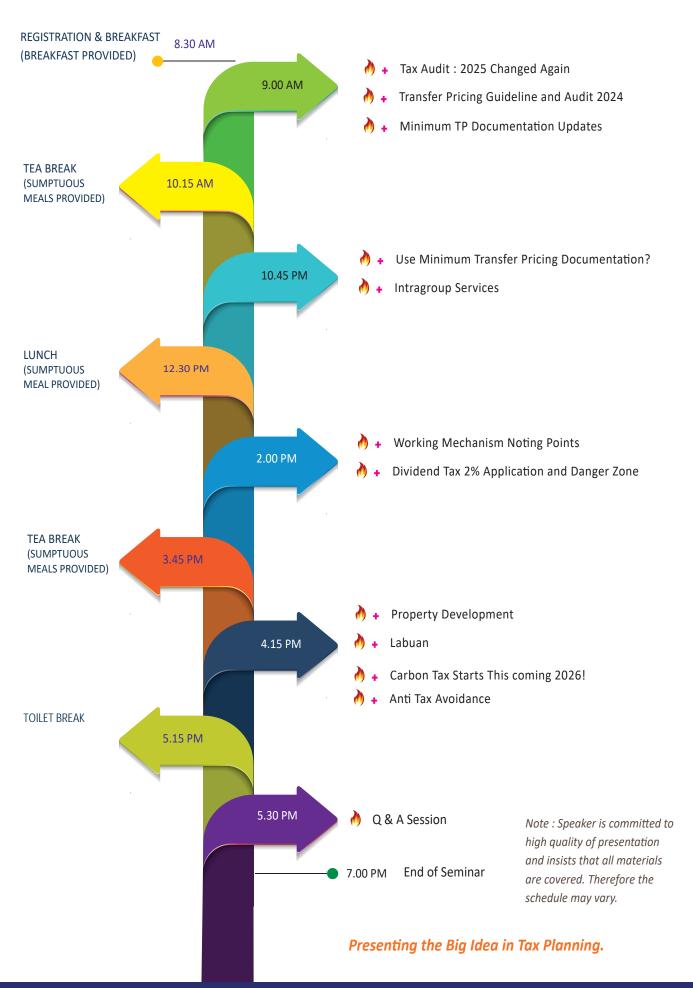
The estimated timeline for Budget 2026 Session



PROGRAM TIMELINE

DAY 3: CARBON, LABUAN & AUDIT WARS

The estimated timeline for Budget 2026 Session



PRICING

Choose the Right Rate for you.***

Want to attend the seminar at its lowest price?

Register in Group of 3 or more Participants in one registration to get Additional Discount.

FROM 19 DECEMBER 2025 ONWARDS, THE FULL FEE IS RM 5,500 PER PAX. WITH GROUP REGISTRATION DISCOUNT OF RM 300 AND RM 600 RESPECTIVELY STILL APPLICABLE FOR GROUP REGISTRATION

1 - 2 pax

Register online by using the following link: https://synergytas.com.my/RegisterBudget2026

HRDC Claimable *

* Subject to employer's submission of application to PSMB. As at time of publication of this brochure HRDC limit the amount claimable per participant to RM1,750 per day.

> 3 - 4 pax

5& more

Early Bird Price (Valid until 19.12.2025)

RM 4,900 per Pax for Three Days

RM 4,300 per Pax for Three Days

Normal Price

RM 5,500 per Pax for Three Days

RM 5,200 per Pax for Three Days

Register

By registering three or more

participants

enjoy an additional RM 300 off from

Promo Discount

RM 4,600 per Pax for

Three Days

RM 4,900 per Pax for Three Days

Register

Register

WANT PROMO DISCOUNT? Register early to enjoy the Early Bird Discount of RM 600 off^^ AA By registering five or more, entitle yourself

additional RM 600 off)

Enjoys RM 600 off as Early Bird Discount when you registered Now.

Here's how the math works.

enjoy an additional RM 600 off from Promo Discount.

By registering five or more participant

RM 5,500 - RM 600 Early Bird Discount -RM 300 group registration discount = RM 4,600

Here's how the math works: RM 5.500 - RM 600 Farly Bird Discount - RM 600 group registration discount = RM 4.300.

This price is subject to first come first served basis only. Valid until 19 December 2025.

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This price is subject to first come first served basis only. Valid until 19 December 2025.

VENUE

The 3 Days Seminar will be held in Westin Ballroom, Level 2, The Westin Kuala Lumpur Hotel.

Stylishly located within the heart of Kuala Lumpur, the Seminar will be held at esteemed Jalan Bukit Bintang, opposite Pavilion Kuala Lumpur.

Jalan Bukit Bintang is easily accessible vide major Highways and Hotel is within walking distance from MRT Bukit Bintang Station & Monorail Bukit Bintang Station.

Flat rate of RM 13 nett per entry with Validation for Parking in the Hotel.

THE WESTIN KUALA LUMPUR



SYNERGY TAS

Suite 153, PG-15A, Ground Floor, Jaya 33 No. 3, Jalan Semangat, Section 13 46100 Petaling Jaya, Selangor

(+6 016) 302 6109 (Janet); (+6 016) 328 6312 (Lau) event@synergytas.com

IDEAS ARE THE BEGINING POINTS OF ALL FORTUNES.

GET YOUR TAX PLANNING IDEA IS THE BEGINING POINTS OF GREAT BUSINESS TAX SAVING AND RISK MANAGEMENT.



CRITICAL **BUDGET 2026**

MUST-HAVE TAX PLANNING | IMPORTANT TAX UPDATES | **URGENT TAX AUDIT** MITIGATION FOR INCOME TAX. RPGT, SST, E-INVOICING, CGT AND NEW CARBON TAX.

IMPORTANT Tax Planning Event and Updates of the Year.

Participant 1

Vegetarian: Yes / No Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name

Designation

Email

Mobile Tel

Participant 2

Name (Mr / Mrs / Ms) Vegetarian: Yes / No Certificate of Attendance will be printed according to this name

Designation

Email

Mobile Tel

Particiant 3

Name (Mr / Mrs / Ms) Vegetarian: Yes / No Certificate of Attendance will be printed according to this name.

Designation

Email

Mobile Tel

Participant 4

Vegetarian: Yes / No Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name

Designation

Email

Mobile Tel

Participant 5

Name (Mr / Mrs / Ms) Vegetarian: Yes / No Certificate of Attendance will be printed according to this name.

Designation

Email

Mobile Tel

Online version of this form can be access vide this link:

https://synergytas.com.my/RegisterBudget2026

Fee based on number of registered participant.

* Price quoted is subject to first come, first served basis.

* RM 4,900 per participant for three days (Normal Price: RM 5,500 per participant for three days)

3 - 4 Participants

* RM 4,600 per participant for three days (Normal Price: RM 5,200 per participant for three days)

5 or More Participants

* RM 4,300 per participant for three days (Normal Price: RM 4,900 per participant for three days)

Live Event

21 CPD

Register NOW

to grab the Promo

Price until

19 December 2025!



21, 22 & 23 JANUARY 2026 (Wed., Thurs. & Fri.)



9.00 AM to 6.00 PM DAILY



The Westin Kuala Lumpur Hotel

Simple Way to Register:

Online Form at https://synergytas.com.my/RegisterBudget2026 or, Email: event@synergytas.com

Just scan this form and email to register for seat(s). Thereafter upon payment, please scan and email the deposit slip to event@synergytas.com.

Billing to

Company

Tax Identification Number (TIN)

Business Registration No. (BRN)

Address

Nature of Business

(Vital information for Speaker to take into account in the preparation of seminar material)

☐ Construction ☐ Management ☐ Developer ☐ Trading ☐ Education ☐ Logistics ☐ Manufacturing ☐ Investment Holding Company ☐ Legal ☐ Tax Agent ☐ Company Secretary

☐ Consultancy ☐ Audit ☐ Real Estate ☐ Health ☐ Retail ☐ Services ☐ Financial Services

Products and Services

e.g. Plastic Producing, Buy Land and Develop, Investment Holding Company, Medical Devices, Chemicals, Waste Products, Diesel, IT, etc.

How do You Know about this Course? Claiming HRDC? □

Contact Number

Contact Person

Email of PIC:

Remark

Please make payment stating your Invoice No. as Reference to: "SYNERGY TAS PLT" (CIMB: 800 707 1544)

either via bank transfer or bank in cheque after issuance of invoice.

Terms and Conditions | Cancellation Policy: No refund will be made after payment is made. If the registered participant is unable to attend, a substitute delegate is allowed at no extra charge. However, should there be a request to change the name printed on the e-certificate of attendance to that other than that shown on the registration form, RM 100 extra will be charged as reprinting service charge. The organiser reserve the right to refuse service. The organiser reserves the right to change event date and venue, with notice being sent vide the email registered above. Information collected is in pursuant to the Personal Data Protection Act 2010. | **CPD: Final CPD accepted by professional bodies vary and subject to each bodies' discretion. | Seats are confirmed on payment made and on first come first served basis only. You have fully understood the DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITY stated in our Synergy TAS PLT website at http://www.synergytas.com/disclaimer/. You may not, without our prior written permission, frame or inline link any of the content of this brochure, or incorporate it into another website or other service any of our material, content or intellectual property.