



GST - PRACTICAL ISSUES & RECENT DEVELOPMENTS

“INCLUDING HIGHLIGHT OF LATEST GST TRIBUNAL DECISIONS”

Date	Venue	Event Code
5 September 2017	Weil Hotel, Ipoh	17WS/039
12 September 2017	Ramada Plaza, Melaka	17WS/040
8 December 2017	Hotel Jen, Penang	17WS/042

Time: 9.00am to 5.00pm

COURSE DESCRIPTION

Goods and services tax (GST) rules and practices are constantly evolving. Implementing GST and submitting GST returns without knowing the up-to-date rules and practices may result in costly penalties. This course addresses the recent developments and practical issues. This course is timely as the Royal Malaysian Customs has sent notices to 60,000 businesses to correct the GST returns.

COURSE OBJECTIVE

- Highlight the key recent developments arising from change of law & update of Customs guides
- Discuss selected practical issues

COURSE OUTLINE

- Disbursement & reimbursement - addressing the common myths
- Deemed supply (including gift rule and furnished accommodation for employees)
- Input tax credit: - blocked input tax and other practical issues
- New tax codes and other developments from 2 March 2017 software guide
- Declaring exempt supplies correctly in GST-03
- Exclusion of investment holding companies from the entitlement for incidental exempt supplies (Reg 40-41)
- Cross-border supply of goods
- Criteria to zero-rate international services - do you have sufficient documentation to face GST Audits?
- Imported services (including change in the timing rules)
- Bad debts adjustment - must the customer be GST-registered?
- Penalty for late payment of tax
- Highlight of latest GST Tribunal Decisions
- Other recent developments
- Q&A

WHO SHOULD ATTEND?

- GST tax agents
- Tax advisors
- Finance and accounts directors
- Finance and accounts managers

SPEAKER'S PROFILE

THENESH KANNA

Thenesh is a partner of Thenesh, Renga & Associates (a.k.a. TraTax Malaysia), a firm of chartered accountants dedicated to providing quality tax advisory services. The firm advises clients from diverse industries – including manufacturing, professional services, trading, F&B chains, construction, property development, healthcare, financial services, shipping, telecommunications, societies, Government-linked companies and statutory bodies.

Thenesh has presented on various aspects of taxation in more than 100 conferences and seminars and is the author of several books on Malaysian taxation, including CCH's Master GST Guide (3rd Ed., 2017). He is also a member of the Chartered Tax Institute of Malaysia's Editorial Committee and the Technical Committee for Indirect Taxes.

Having spent the early years of his career in a legal firm, Thenesh approaches tax from the legal and the accounting facets. Thenesh is a fellow member of the Association of Chartered Certified Accountants (FCCA, UK) and a member of the Malaysian Institute of Accountants (MIA), the Chartered Tax Institute of Malaysia (CTIM) and the International Fiscal Association (IFA, Netherlands). He is a licensed tax agent - both under the Income Tax Act and the GST Act.

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*Registration Fees

- CTIM/ACCA Member
 Member's Firm Staff
 Non-Member


Outstation
 RM371.00
 RM477.00
 RM530.00

* The above registration fees are inclusive of 6% GST

- * Seats are limited and based on first-come, first-served basis
- * Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- * Walk-in participant registration and attendance is subject to availability of seats and full payment.
- * Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

 Tel: 03-2162 8989
 Fax: 03-2161 3207
 03-2162 8990
 Email: cpd@ctim.org.my

 B-13-1, Block B, Level 13, Unit 1,
 Megan Avenue II,
 No 12, Jalan Yap Kwan Seng,
 50450 Kuala Lumpur

Contact Person:

For Klang Valley events:
 Ms Yus (ext 121 / yusfariza@ctim.org.my)
 Ms Jaslina (ext 131 / jaslina@ctim.org.my)
For Outstation events:
 Mr Jason (ext 108/ jason@ctim.org.my)
 Ms Ramya (ext 119 / ramya@ctim.org.my)
General enquiries:
 Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

- | | | | |
|--|----------------------|--|-------------------|
| Date | Venue | Date | Venue |
| <input type="checkbox"/> 5 September 2017 | Weil Hotel, Ipoh | <input type="checkbox"/> 8 December 2017 | Hotel Jen, Penang |
| <input type="checkbox"/> 12 September 2017 | Ramada Plaza, Melaka | | |

Participant's Contact Details

Full Name : _____	Company : _____
I/C Number : _____	Designation : _____
CTIM/ACCA Membership No : _____	Tel : _____
Company Address : _____	Fax : _____
_____	Email : _____
<input type="checkbox"/> Vegetarian	Mobile : _____

Payment Method

- Online Payment** via JomPAY



Bill Code: 21790
Ref-1: Event Code
Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

- Cash** for Amount of RM _____

- Cheque No.** _____
 For Amount of RM _____

*All cheque should be made payable to "CTIM-CPE"

- MASTER / VISA Credit Card**

For amount of RM _____

Card No

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Expiry Date

Authorised Signature

(month/year)

Cardholder's Name (*as per credit card*)

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Recording

Video / Sound recording is strictly prohibited.