

RECENT DEVELOPMENTS & PRACTICAL ISSUES ON SALES TAX & SERVICE TAX

DATE	VENUE	EVENT CODE
29 November 2018	Renaissance Hotel, Kuala Lumpur	18WS/074
11 December 2018	Mutiara Hotel, Johor Bahru	18WS/075
14 December 2018	Jen Hotel, Penang	18WS/076

Introduction

Sales & Service Tax rules and practices are constantly evolving. Implementation of SST and not registering for SST or submitting SST returns without knowing the up-to-date rules and practices may result in costly penalties. This course addresses the recent developments and practical issues.

Course Objective

- Highlight the key recent developments arising from change of :
 - ▶ Sales and Service Tax Act 2018, Sales and Service Tax Regulations 2018
 - ▶ 2019 Budget Updates
 - ▶ Director General's decisions (amendments)/SST Directive

Sales Tax

- Taxable Person, Taxable Service, Rate of Tax
- Registration
- Accounting Basis, Invoice, credit and debit notes
- Taxable Period, Payment & Return, Record Keeping
- Treatment of SST in
 - ▶ Special area
 - ▶ Distributed area
 - ▶ Principal customs areas
- Valuation
- Appeal
- Refund
- Offences & Penalties
- Transitional issues
- Amendments to Sales Tax (Budget Updates)

Service Tax

- Amendments to Service Tax (Budget Updates)
- Accounting Basis, Invoice, credit and debit notes
- Taxable Period, Payment & Return, Record Keeping
- Contra system
- Inter-company management services
- Treatment of SST in
 - ▶ Special area
 - ▶ Designated area
 - ▶ Principal customs areas
- Valuation ● Appeal ● Refund ● Offences & Penalties
- Transitional issues

Speaker's Profile



ANNIE THOMAS

Annie is Senior Assistant Director II of Customs and currently in Sales and Service Tax Division. Prior to joining the SST Division, she was attached to the National Revenue Recovery Enforcement Team (NRRET) under the Attorney General's Chamber. She was also attached to the GST and Enforcement (GST Fraud Investigation Unit) Division in Putrajaya and was actively involved in the implementation of GST as an integral part of the GST implementation team, providing technical support and as a speaker for the GST training courses, workshops and seminars conducted by accredited professional bodies. She has more than eleven years of experience on indirect tax matters. Annie is also a Certified Financial Investigator (AMLATFA), and holds a BSc (Networking) and MSc in Computer and Communication Engineering.

