

One-Day Workshop

GOODS AND SERVICES TAX POST-IMPLEMENTATION ISSUES

May 7, 2015 | Concorde Hotel Kuala Lumpur

Name of Participant _____
 Position _____
 MICPA Member Others

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 Position _____
 MICPA Member Others

Name of Participant _____
 Position _____
 MICPA Member Others

Contact Person _____
 Name of Organisation _____
 Address _____

 Tel No. _____ Fax No. _____
 Email _____

Confirmation of registration is on first-come first-serve basis. Please photocopy the registration form if additional copies are required.

Payment by:

- Cheque: Enclosed is a crossed cheque No. : _____ for RM _____ made payable to "MICPA" being payment of the registration fee for the Workshop.
- Credit Card: Please charge my credit card
 Visa MasterCard JCB for RM _____ Issuing Bank: _____
 Credit Card Number: _____ Exp. Date: _____
 Cardholder's Name: _____ Signature (as per card): _____

For further information, please contact
The CPD Department
THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
 (Institut Akauntan Awam Bertauliah Malaysia) (3246-U)
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GOODS AND SERVICES TAX POST-IMPLEMENTATION ISSUES

HRDF Claimable
Under SBL Scheme

May 7, 2015
Concorde Hotel
Kuala Lumpur

WORKSHOP HIGHLIGHTS

- ▶ Transitional rules/provisions
- ▶ Non-reviewable contracts
- ▶ Claiming bad debt relief
- ▶ Foreign exchange
- ▶ Other post-implementation issues arising

Continuing Professional Development



Organised by



The Malaysian Institute of Certified Public Accountants
 (Institut Akauntan Awam Bertauliah Malaysia) (3246-U)

GOODS AND SERVICES TAX POST-IMPLEMENTATION ISSUES

Subsequent to the implementation of GST on April 1, 2015, it is crucial for businesses to understand the challenges and previously unforeseen issues arising from the GST implementation. Businesses must be aware of the issues and the risks so that they can take immediate steps to rectify the impact to their business functions.

The objective of this Workshop is to help participants to understand transitional issues and the latest DG's decisions as well as to highlight post-implementation issues and discuss the practical considerations to GST-registered business.

WHO SHOULD ATTEND

- ▶ Chief financial officers and financial controllers
- ▶ Tax managers and tax consultants
- ▶ Accountants and auditors
- ▶ Company secretaries and business advisors
- ▶ Others who are interested to know more about GST post-implementation issues

REGISTRATION

Registration Fee: (per participant)	MICPA Members	RM371.00*
	Others	RM503.50*

*Fee is inclusive of 6% GST

Staff of MICPA members' firms and Approved Training Organisation (ATO) who are not MICPA members are entitled to MICPA members' rate of registration (RM371.00 per participant) provided the registrations are made through the member's firms or ATOs. The registration fee covers documentation, lunch and coffee breaks.

Due to the implementation of GST, an additional 6% GST is applicable to all our training fees effective April 1, 2015.

MICPA CPD Hours : 8 Hours
MIA CPE Hours : 8 Hours

Closing Date for
Registration:
April 30, 2015

Cancellation:

All cancellations must be notified in writing. An administrative charge of 20% of the registration fee will be levied for cancellations received before the closing date for registration. There will be no refund of the registration fee if cancellation is received after the closing date for registration. However, should a participant be unable to attend, a replacement may be sent. Any difference in fee payment will be charged / refunded accordingly.

Disclaimer:

The organiser reserves the right to make any amendments to the programme, venue, speaker replacements, topics or cancellation of the event if warranted by circumstances beyond its control.

WORKSHOP PROGRAMME

08:30 a.m. – 09:00 a.m.	REGISTRATION
09:00 a.m. – 10:30 a.m.	Transitional Rules / Provisions <ul style="list-style-type: none"> • Supply spanning GST • Non-reviewable contracts • Progressive/continuous supply • Retention sum
10:30 a.m. – 11:00 a.m.	COFFEE BREAK
11:00 a.m. – 01:00 p.m.	Highlights of DG's Decision <ul style="list-style-type: none"> • Claiming bad debt relief • Royalty • Drop-shipment • Foreign exchange • Director's fee • Motor cars used exclusively for business • Taxable period • Gift rule
01:00 p.m. – 02:00 p.m.	LUNCH
02:00 p.m. – 03:30 p.m.	Highlights of DG's Decision (Cont'd) <ul style="list-style-type: none"> • Voluntary registration for pre-commencement of business • Supply goods to company branch in designated area • Claiming special refund for goods held on hand on 1/4/2015 • Newspapers under zero-rated supply • Supply made by healthcare professional • Issuing tax invoice for exempt supply • Individual supply commercial property
03:30 p.m. – 04:00 p.m.	COFFEE BREAK
04:00 p.m. – 05:00 p.m.	Highlights of DG's Decision (Cont'd) <ul style="list-style-type: none"> • Supply of land and building during transitional period • Goods received free and given away free • Supply of SIM card Other Post-Implementation Issues Arising
05:00 p.m.	END OF WORKSHOP

PROFILE OF WORKSHOP LEADER

MR CHOW CHEE YEN is currently the Executive Director of Advent MS Tax Consultants Sdn Bhd. Previously, he was also attached with PricewaterhouseCoopers and Arthur Andersen Kuala Lumpur, specialising in corporate taxation. He has more than 23 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review and inbound investments.

Mr. Chow's expertise is in high demand and he is a prolific trainer / facilitator for public tax workshops

and seminars and in-house training for both professional firms and corporations. He is also a regular speaker in conferences organised in Hong Kong and Singapore.

Mr. Chow is a Fellow Member of The Association of Chartered Certified Accountants (FCCA), a Fellow Member of the Chartered Tax Institute of Malaysia (FCTIM) and a Chartered Accountant of the Malaysian Institute of Accountants (CA). He is also a graduate of The Malaysian Institute of Certified Public Accountants (MICPA) Examinations.