

**Speaker : CHOW CHEE YEN**  
 Executive Director  
 Advent MS Tax Consultants Sdn Bhd

Chee Yen is a Council Member of the Chartered Tax Institute of Malaysia ["FCTIM"], a Chartered Accountant of the Malaysian Institute of Accountants ["CA(M)"] and a Fellow Member of the Association of Chartered Certified Accountants ["FCCA"]. He is also a graduate of the Malaysian Institute of Certified Public Accountants ["MICPA"] examinations.

Chee Yen has approximately 27 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, merger and acquisition exercise, group tax review and inbound investments.

Prior to Advent MS, Chee Yen was attached to three of the Big Four accounting firms. Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for many tax workshops and seminars organised by MIA, CTIM, ACCA, CPA Australia, the STAR newspapers and in-house training for both professional firms and corporations. He has also addressed many international conferences as a guest speaker in Hong Kong and Singapore.



## WORKSHOP -Full Day-

# SST: POST IMPLEMENTATION ISSUES AND LATEST UPDATES

4<sup>th</sup> OCTOBER 2018

## OUTLINE

### SALE TAX

- Goods exempted from tax
- Goods taxable at 5% and 10%
- 20 activities exempted from registration
- Difference between:
  - Sales tax (Goods Exempted from Tax) Order, and
  - Sales tax (Exempted from Registration) Order
- Persons exempted from payment of tax
  - Schedule A: Application by persons acting behalf of federal or state government and local authority
  - Schedule B: Application for non-registered manufacturer in specific industry to acquire and import goods without sales tax
  - Schedule C (C1 to C5): Application for registered manufacturer to acquire, import goods and sub-contract without sales tax
- Drawback facility for exporters
- Free goods
- Inter-company sales from registered manufacturer to distributor
  - New valuation method (computed method) to address transfer pricing
- Bad debts claim
- Transitional issues
  - Payment received or tax invoice issued before 1 September 2018
  - Supply after 1<sup>st</sup> September 2018
- Industry Guide (highlights)
  - Manufacturing and Import/Export
- Specific Guide (highlights)
  - Sales tax exemptions

### SERVICE TAX

- Taxable services under Group A to I
  - Threshold
  - Taxable and non-taxable services
  - All services vs specific services
- Inter-company management services
  - Definition of same group
- Reimbursement and disbursement
- Contra system
- Free services
- Industry Guide (highlights)
  - Management services
  - IT services
  - Consultancy services
  - Professional services
  - F&B services
  - Telecommunication

### GST

- Final GST Return by 29<sup>th</sup> December 2018
- Output Tax after 29<sup>th</sup> December 2018
- DG's decision on transitional issues
- GST closure audit

**Date** 4<sup>th</sup> October 2018 | **Time** 9.00 a.m to 5.00 p.m | **Registration Deadline** 25<sup>th</sup> September 2018

**Venue** Banyan & Casuarina Function Room Sime Darby Convention Centre

SEMINAR FEE (HRDF Claimable )

DELEGATE	NON-CLIENT	CLIENT
Single	RM 530.00 each*	RM 498.00 each*
2 delegates or more (from same company)	RM 498.00 each*	RM 456.00 each*

\*The fees stated above are inclusive of Service Tax 6%

Contact Person : **Ms Ng Sue Yen or Mr Jason Chee**

## REGISTRATION FORM

Please complete and return the form to

 Registration Deadline 25<sup>th</sup> September 2018

**Advent MS Tax Consultants Sdn Bhd**  
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PARTICIPANT 1 (Mr/Mrs/Ms)

Email

PARTICIPANT 2 (Mr/Mrs/Ms)

Email

PARTICIPANT 3 (Mr/Mrs/Ms)

Email

COMPANY

TEL

FAX

ADDRESS

ENCLOSED IS A **CHEQUE** NO.  FOR RM payable to **ADVENT MS TAX CONSULTANTS SDN BHD**

If you wish to make the payment via internet banking, please remit the amount payable to our CIMB Bank current account no. **8003270367** and forward the proof of payment to [tax@moorestephens.com.my](mailto:tax@moorestephens.com.my) for our further action.

*Any cancellation of registration has to be notified in writing before the registration deadline as mentioned above. Any request for cancellation of registration on / after the deadline will not be entertained.*