

## Goods and Services Tax (GST) Workshop Series

Date: 15 & 16 February 2017

2-day workshop

9.00 am to 5.30 pm

Venue: Coriander room, PwC Training Centre, Sheraton Imperial Hotel, Kuala Lumpur



# Getting compliance right

The introduction of a new, broad and complex tax regime – the Goods and Services Tax (GST), and the complexities involved in interpreting and applying the relevant laws have increased the risks of non-compliance for businesses.

The risks of incorrectly charging output tax on sales and/or incorrectly claiming input tax on purchases in everyday business transactions is ever present.

It is vital that you are familiar with the GST rules relating to your business and industry as well as to keep staff up to date with the latest developments to avoid potential errors in GST reporting.

### What does our course offer?

- Provide participants with an understanding of GST rules applicable to a number of complex transactions and to evaluate the impact of GST
- Enable you to identify and deal with major GST issues
- Gain an understanding of when transactions qualify for zero rating or exemption or relief
- Be equipped with knowledge on input tax recovery rules
- Learn about the common GST errors and issues
- Enable you to identify the changes required for business operations to comply with the GST law
- Enable business to utilise special schemes and rules where applicable

### Who should attend

Persons with GST oversight and/or responsibilities in your organisation such as:

- Finance/Tax Department staff;
- Operations staff from HR, Legal, Sales & Marketing, Procurement; and
- Tax practitioners

### 10% OFF Registration Fees of RM 1,272 inclusive of GST for

- Registrations and payments received on or before **8 February 2017** OR
- Registrations for **3 or more** participants registering under the same company or group of companies.

### Trainers

The workshop trainers comprise of Executive Directors, Managing Consultants and Senior Consultants of PricewaterhouseCoopers Taxation Services Sdn Bhd.

### CPE Hours/CPD Points

Participants will be presented with a Certificate of Attendance at the end of the workshop which can be used for registering CPE hours/CPD points.

### Human Resource Development Fund (HRDF)

Companies that contribute to the Human Resources Development Fund (HRDF) are entitled to obtain a training grant from HRDF under Skim Bantuan Latihan (SBL). Application is subject to HRDF's approval. To apply, you must submit the completed relevant form with this brochure, together with the detailed programme agenda and speaker's profile which we will provide to you upon request.

## Course content

Course content includes proposed changes to the GST legislation effective 1 January 2017 and key audit risk areas. We will also consider the potential triggers of a GST audit and potential mitigation strategies.

### Day 1

- Introduction to GST
- Type of supplies
- Standard rated supplies
- Deemed supplies
- Zero rated supplies - Export of goods
- Zero rated supplies – International services
- Exempt supplies
- Out of scope supplies
- Time, place and value of supply
- Tax invoices, "Simplified tax invoices", Credit notes and debit notes
- Export and Import documents
- Reverse charge
- Exchange rates
- Input tax claims
- Blocked input tax
- Common errors

### Day 2

- Bad debt relief
- Employee Benefits
- Reimbursements and Disbursements
- Inter-company charges
- Partial exemption and de minimis
- Longer period adjustment
- Recordkeeping, E-invoicing, E-records
- Updates from Budget 2017, Finance Bill 2016 & amendments to GST Legislation
- GST impact on corporate tax
- Preparation of the GST-03 Return
- Penalties
- Common errors
- Potential GST Audit Triggers
- How to mitigate GST Audit
- GST Audit – Know your rights



For further enquiries on GST, do contact:

**Raja Kumaran**  
Executive Director  
[raja.kumaran@my.pwc.com](mailto:raja.kumaran@my.pwc.com)  
Phone +60(3) 2173 1701

**Dato' Tan Kwong Jin**  
Tax Adviser  
[kwong.jin.tan@my.pwc.com](mailto:kwong.jin.tan@my.pwc.com)  
Phone +60(3) 2173 1808

**Yap Lai Han**  
Executive Director  
[lai.han.yap@my.pwc.com](mailto:lai.han.yap@my.pwc.com)  
Phone +60(3) 2173 1491

**Tim Simpson**  
Managing Consultant  
[tim.simpson@my.pwc.com](mailto:tim.simpson@my.pwc.com)  
Phone +60(3) 2173 1613

Alternatively, you can also contact the PwC Tax Directors or Managers you are accustomed to dealing with to assist you.

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## Registration Form *(please photocopy form if necessary)*

Workshop Fee: RM1,272.00 per participant (inclusive of training materials, refreshments, lunch & 6% GST)

Name 1: .....

Designation: .....

Email: .....

Name 2: .....

Designation: .....

Email: .....

Name 3: .....

Designation: .....

Email: .....

Company Name: .....

Company Address: .....

.....

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Telephone: .....

Fax: .....

Bank/Cheque no.: .....

(Cheque should be made payable to **PricewaterhouseCoopers Taxation Services Sdn Bhd**)

### 10% off registration fee for:

Early Birds – Valid for registration and payment received on or before **8 February 2017**

Group – Valid for 3 or more participants registering under the same company or group of companies

*Kindly return the completed registration form to us via FAX or EMAIL to:*

PricewaterhouseCoopers  
**c/o Aiza Munirah Mazlan**  
Level 10, 1 Sentral, Jalan Travers  
Kuala Lumpur Sentral  
PO Box 10192, 50706 Kuala Lumpur  
**Fax:** 03-2173 1288  
**Tel:** 03-2173 0480  
Email: theacademy@my.pwc.com

- To register, please submit this fully completed registration form and make payment promptly
- A confirmation note will be sent to you upon successful registration
- Seats will only be reserved for participants who have received a confirmation note
- An official receipt will be available for collection on the day of the event
- No cancellation and/or refund is allowed but a replacement participant may be sent
- The organiser reserves the right to make any amendments and/or changes to the programme, venue and/or speakers if warranted by circumstances beyond its control

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