

Goods and Services Tax (GST) Workshop Series

Date: 7 & 8 December 2016

2-day workshop

9.00 am to 5.30 pm

Venue: Cumin 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.

Have you been correctly zero rating your international services and exported goods?

Are you applying the correct input tax recovery rules when making input tax claims?

Have you applied the correct GST treatment on your recovery of expenses?

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 **30 November 2016** 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 2017 Budget Speech & Finance Bill 2016
- 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:

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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 **30 November 2016**

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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