

# GST CONFERENCE 2017

*Driving Towards Greater  
Tax Governance*

18 & 19 September 2017 (Monday & Tuesday),  
Kuala Lumpur Convention Centre, Kuala Lumpur

**Effective and efficient tax collection is a key pillar supporting the nation's socioeconomic development.**

Moving forward, regulators have to improve GST governance and processes to ensure that taxpayers discharge their responsibility of paying tax while educating them on the importance and contribution of their taxes.

Since the inception of GST on 1 April 2015, the country has moved smoothly to accept the new consumption tax regime. As GST matures, it is expected that improved enforcement and governance will see an increase in GST collection as well as audit activity by the Royal Malaysian Customs Department to ensure compliance.

Our annual GST Conference, jointly organised by the Malaysian Institute of Accountants and the Royal Malaysian Customs Department, once again tracks the latest regulatory developments, best practices and challenges in applying the GST.

Find out more about how tax authorities are actively adapting their enforcement strategies, focus and policies to encourage compliance while stimulating business. At the same time, learn more about how businesses can balance regulatory compliance while delivering sustainable value to stakeholders.

#### OBJECTIVES

- Keep abreast of recent developments in GST
- Analyse legal issues before the GST Tribunal & Court and derive guidance on compliance and best practices
- Discuss and solve practical issues of GST reimbursement and disbursement
- Gain an understanding of the GST collection system and explore possible optimal solutions for compliance and business value
- Manage restructuring arrangements to comply with anti-avoidance law
- Discuss and understand the practicalities of GST and digital transactions
- Earn 25 CPD points recognised by MOF for the purpose of renewal of the GST tax agent licence

#### WHO SHOULD ATTEND

- Accountants/GST Compliance Officers
- Chief Operating Officers
- Tax Managers/Business Managers
- Financial Controllers
- Heads of Resource Management/Procurement
- Human Capital Officers
- Government Officers
- GST Tax Agents

\* SPECIAL HIGHLIGHT \*

## A DIALOGUE WITH THE TITANS OF THE MALAYSIAN TAX ARENA

FEATURING:



**Dato' Sri Subromaniam Tholasy**  
Director-General,  
Royal Malaysian Customs Department



**Datuk Sabin Samitah**  
Chief Executive Officer,  
Inland Revenue Board of Malaysia

JOINTLY ORGANISED BY:



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS



ROYAL MALAYSIAN  
CUSTOMS DEPARTMENT

MEDIA PARTNERS:



ALL BUSINESS DAILY  
**Malaysian Reserve**

**MALAYSIA SME**  
THE SME PAPER



For purposes of  
Section 170 GST Act 2014

## COURSE OUTLINE

### DAY 1

8:00am	Registration & Welcome Refreshments
9:00am	Welcome Remarks
9:05am	Keynote Address by Guest of Honour
9:35am	<p><b>SESSION 1. LATEST DEVELOPMENTS IN GST</b></p> <p>GST rules and practices are constantly evolving. This session will highlight the key recent developments arising from legal changes, updates of Custom's guides and the issuance of Director General's decisions (including the amendments). Also under discussion will be the practical implications of the developments, overview of the statutory resources (Act, Regulations and Orders; and the amendments thereto) and the Custom's Guides.</p>
10:25am	Morning Refreshments & Networking
10:55am	<p><b>SESSION 2. COMMON ISSUES IN GST IMPLEMENTATION (PANEL SESSION)</b></p> <p>This session discusses both the common and different challenges and issues faced by various key industries and companies in implementing GST. It is essential that stakeholders stay abreast of the new developments to ensure that businesses optimise their GST compliance and to improve public confidence in the system. Regulators are keenly aware of these challenges and aim to enhance GST education and provide adequate information to the public in order to protect their interest and build confidence in the GST system.</p>
12:10pm	<p><b>SESSION 3. GST IMPLICATION AND RESTRUCTURING ARRANGEMENT TO COMPLY WITH ANTI-AVOIDANCE LAW</b></p> <p>Tax liabilities constitute a direct cost of doing business. Thus, minimising tax exposure through tax planning is an important aspect of business strategy and management. Meanwhile, from the perspective of revenue authorities, it is equally important to counter tax avoidance. Hence, most tax jurisdictions include anti-avoidance provisions in their tax laws to defeat or pre-empt anticipated avoidance schemes, mischief, or to plug loopholes that have come to light. Similarly, business transactions involving GST must be scrutinised thoroughly to ensure that any business arrangement or structures will not be accused of GST avoidance. This session provides guidance on how businesses can best comply with GST anti-avoidance law.</p>
1:00pm	Lunch
2:30pm	<p><b>SESSION 4. A DIALOGUE WITH THE TITANS OF THE MALAYSIAN TAX ARENA</b></p> <p>Taxation is critical to nation-building because it represents one of the main sources of government income and is used to finance government expenditures. This session features leading regulators from the RMCD and the IRBM who are expert in the policy and implementation of direct and indirect taxes, and will highlight how these are deployed to benefit national development. Simultaneously, this session will explore the current Malaysian tax landscape and developments to update participants on their tax knowledge and the tax profession.</p>
3:45pm	<p><b>SESSION 5. TAX INVOICES AND RECORD KEEPING FOR RETAIL PRODUCTS (PANEL SESSION)</b></p> <p>The session examines the continuing enforcement challenge and possible solutions relating to the issuing of tax invoices by retail businesses in rural areas. Previously, such businesses were allowed to issue tax invoices manually. However, the RMCD has imposed new rules which disallow these businesses from issuing tax invoices manually. This has created difficulties for these business owners due to lack of technology and inadequate provision of IT services in rural area.</p>
4:35pm	Afternoon Refreshments & End of Day 1

### DAY 2

9:00am	<p><b>SESSION 6. CORPORATE GOVERNANCE OF GST COLLECTION (PANEL SESSION)</b></p> <p>The government has gone the extra mile to enhance GST governance and transparency in order to create positive public and stakeholder perception of this new taxation system. This session discusses the government's efforts to improve governance and accountability in its GST collection initiatives, and analyse how GST is being utilised to improve the national economy and social wellbeing and help the nation to achieve high income status.</p>
10:15am	Morning Refreshments & Networking
10:45am	<p><b>SESSION 7. GST ON CROSS BORDER TRANSACTIONS AND DIGITAL ECONOMY (PANEL SESSION)</b></p> <p>This session discusses the impact of digital transactions on the GST regime and how businesses, especially SMEs, and stakeholders should comply. Explosive growth in e-commerce trading is predicted to lead to complicated tax levies in different tax regimes. Meanwhile, as SMEs expand their e-businesses, they will require financial services from banks to facilitate digital transactions. This will enable the banks to access additional data on merchant through GST returns, and position banks as an important player in GST compliance for SMEs.</p>
12:00pm	<p><b>SESSION 8. DISCERNING RECENT JUDICIAL TRENDS BEFORE THE GST TRIBUNAL &amp; COURTS</b></p> <p>The GST Tribunal has established that it would be illegal for the Director General (DG) to impose additional requirements outside the expressed provisions of the GST Act and the GST Orders. Further, the GST Tribunal reaffirmed that any power of authority should only be exercised within the limits set by statute. In view of the increased intensity of GST-related audits, it is important to note that taxpayers may challenge the DG before a court of law. The GST Tribunal provides a reassuring safeguard against any overreach in legal authority by an increasingly collections aggressive Customs. Don't miss this discussion on the legal analysis of issues and challenges that arise before the GST Tribunal and Courts.</p>
1:15pm	Lunch
2:30pm	<p><b>SESSION 9. ENFORCEMENT AND COMPLIANCE ON GST</b></p> <p>Given the RMCD's continuing emphasis on GST enforcement and compliance, audit activity is expected to increase as part of the continuation of the Customs Blue Ocean Strategy (CBOS) launched last September. However, the RMCD intends to take a lighter hand in GST audits this year. More time will be spent understanding businesses and helping them with their problems instead of immediately taking a more punitive approach. Find out how RMCD can assist and guide in understanding your business as well as helping you in solving the issues that may arise, while at the same time remain focused and in compliance.</p>
3:20pm	<p><b>SESSION 10. GST REIMBURSEMENT &amp; DISBURSEMENT-PRACTICAL ISSUES AND CROSS BORDER TRANSACTIONS (PANEL SESSION)</b></p> <p>The correct GST treatment for the reimbursement and disbursement of expenses is crucial to all GST-registered businesses, in order to avoid costly penalties and the liability to fund any shortfall arising from the failure to charge GST. This session aims to guide businesses on the correct implementation of GST treatment to achieve maximum savings, and will also discuss the practical GST issues involved in cross border supply of goods and zero-rating for services' invoices to foreign customers.</p>
4:35pm	Afternoon Refreshments & End of Conference

## PARTICIPANTS' DETAILS

**Participant 1** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):  Vegetarian Meal

Membership No.:

Designation: Email:

Member  Non-member  Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name & membership no.)

**Participant 2** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):  Vegetarian Meal

Membership No.:

Designation: Email:

Member  Non-member  Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name & membership no.)

**Participant 3** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):  Vegetarian Meal

Membership No.:

Designation: Email:

Member  Non-member  Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name & membership no.)

## ORGANISATION'S DETAILS

Organisation:

Industry: Contact Person:

Address:

Email: Tel: Fax:

GSTID No.:

(Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)

Signature & Company Stamp:

## PAYMENT DETAILS

### Payment by Cheque

Bank & Cheque No.: Amount RM:

### Payment by Credit Card

Visa  Master

Cardholder's Name:

Card No.: Expiry Date:

I Authorise Payment of RM:

Cardholder's Signature:

Date:

## TERMS & CONDITIONS

### PROGRAMME FEE

- Fee is payable to **MALAYSIAN INSTITUTE OF ACCOUNTANTS**
- Fee includes course materials, lunch and 2 tea breaks per day.
- Full payment of the above amount shall be made within thirty (30) days from the date of the Payment Advice or on the day of the event, whichever earlier.
- Admittance may be denied upon failure to make full payment as per the above requirement.

### CANCELLATION/TRANSFER

Upon registering, participant(s) are considered successfully enrolled in the event. Should participant(s) decide to cancel/transfer their enrolment, a cancellation/transfer policy shall be applied as follows.

- Written cancellation/transfer received less than seven (7) days from the date of the event:
  - A refund (less administrative charge of 20%) will be made
  - Unpaid registrations will also be liable for 20% administrative charges
- Written cancellation/no show on the day of the programme:
  - No refund will be entertained
  - Unpaid registrations will also be liable for full payment of the registration fee
  - Partial cancellation is not allowed

You can substitute an alternate participant if you wish to avoid cancellation/transfer charges. Any difference in fees will be charged accordingly.

**\*Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed after the registration is accepted. Terms and conditions apply.**

<sup>1</sup>The Sponsored Staff must report directly to the sponsoring MIA member in his/her firm or company.

### CERTIFICATE OF ATTENDANCE AND CPE HOURS

- All participants will be presented with a Certificate of Attendance upon full attendance and personal completion of the programme.
- For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event.

### DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

### DISCLAIMER

The Organisers reserve the right to change the speaker(s), date(s) and to cancel the programme should circumstances beyond its control arises. The Organisers also reserve the right to make alternative arrangements without prior notice should it be necessary to do so. Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.

## CONFERENCE FEES

MIA Member/RMCD Officer	RM 1,484
Member Firm's Staff	
or Sponsored Staff <sup>1</sup>	RM 1,590
Non-member	RM 1,802

The above Conference fee is inclusive of 6% GST.

## CONFERENCE DETAILS & REGISTRATION

18 & 19 September 2017 (Monday & Tuesday),  
Kuala Lumpur Convention Centre, Kuala Lumpur

Contact : Fara

Tel : 03 2722 9194

Fax : 03 2722 9009

Email : sp@mia.org.my

Address : Malaysian Institute of Accountants  
Dewan Akauntan  
Unit 33-01, Level 33  
Tower A, The Vertical  
Avenue 3, Bangsar South City  
No. 8, Jalan Kerinchi  
59200 Kuala Lumpur

GST No. : 000955203584

**GROUP DISCOUNT**

Enjoy **10% Discount**  
when registering 3 or more participants  
from the same organisation

## IMPORTANT NOTES:

Registration is on a first-come-first-served basis.  
Only fully completed registration form will be processed.