



GST for Manufacturers: Resolving Issues & Compliance Audit

SRWK/05/2016

Thursday, May 19, 2016 * M Hotel, Kuching * Sarawak

SPEAKER

Tan Eng Yew, the Country Indirect Tax Leader from **Deloitte** has over 25 years of experience in the areas of customs, excise, sales, service tax and GST. He is currently advising clients on various indirect tax matters including impact on proposed transactions and arrangements, indirect tax reviews and due diligences, client representation with the relevant tax authorities and advising on GST impact and implementation. He has a good working relationship with various authorities including MITI, RMCD, MIDA and MOF.

TIME, DATE AND VENUE

8.30am – 5.00 pm, Thursday, May 19, 2016 at M Hotel, Kuching.

PARTICIPANT FEES

FMM Member : RM 318.00 per participant
Non-Member : RM 477.00 per participant
(prices inclusive of 6% GST)

*Participation in the programme is based on a first-come-first served basis. Walk-in participants with payment will be admitted on space availability basis. **Participants who register but do not attend, will be billed.***

REGISTRATION

Registration Form is to be completed and returned to the FMM Sarawak Representative Office by **May 12, 2016** with correct payment in the form of a cheque or bank draft made in favour of “**FEDERATION OF MALAYSIAN MANUFACTURERS**” and crossed “Account Payee Only”.

FMM GST Reg No: 001714290688

For further queries and registration please contact:
Cik Cecilia / Cik Beatrice / Encik Farrez at FMM Sarawak Representative Office

Tel: **082-332787** Fax: **082-332785**

Email: cecilia@fmm.org.my / beatrice@fmm.org.my / farrez@fmm.org.my

C O N T E N T S

- 8.15 am Registration
- 8.30 am **Recap on GST: Latest updates and how it can impact you**
- 9.15 am **Industry specific transactions and practical key issues**
- 9.45 am Coffee Break
- 10.00 am **Industry specific transactions and practical key issues (Continued)**
- 12.05pm Question and Answer
- 12.30 pm Lunch
- 1.30 pm **Overview of GST returns (Form GST 03)**
- 2.00 pm **Preparing for GST Returns**
- 2.30 pm **Tax Codes and its mapping to GST-03 return**
- 3.00 pm Tea Break
- 3.15 pm **Preparing for GST Compliance Audits – What to Expect and Meeting Customs’ Requirements**
- 4.00pm Question and Answer
- 4.30 pm End of Programme

****Kindly refer to the Outline overleaf for more details on the sub topics***

REGISTRATION FORM

GST for Manufacturers: Resolving Issues & Compliance Audit

Thursday, May 19, 2016 * M Hotel, Kuching * Sarawak

FMM Sarawak Representative Office

Level 5 (South), Wisma STA, 26 Jalan Datuk Abang Abdul Rahim, 93450 Kuching, Sarawak

(Attn: **Cik Cecilia Pang / Cik Beatrice / Encik Farrez Teh** Tel: **082-332784/7** Fax: **082-332785**)

Dear Sir

Please register the following participant(s) for the briefing.

Name	Designation
1) _____	_____
2) _____	_____
3) _____	_____

Submitted by:

Name _____

Designation _____

Company: _____

Address: _____

Tel: _____ Fax: _____

E-mail: _____

FMM Membership No: _____

Enclosed cheque/bank draft No. _____
for RM _____ being payment for _____ participant(s)
made in favour of the “**Federation of Malaysian
Manufacturers**”.

PROGRAMME OUTLINE

GST for Manufacturers: Resolving Issues & Compliance Audit May 19, 2016 * M, Hotel, Kuching

8.15 am *Registration*

8.30 am **Recap on GST:** Latest updates and how it can impact you

- 9.15 am**
- Industry specific transactions and practical key issues**
- Types of supplies - Standard, Zero, Exempt, Out of Scope, Exempt, Incidental, Relief Supplies etc.
 - Value of supply
 - Place of supply
 - GST treatment on key supply and purchase transactions for Manufacturing industry
 - GST treatment on different drop-shipment transactions
 - Supply within/between FCZ, LMW, bonded warehouse etc.
 - Requirement to appointment of agent in Malaysia

9.45 am *Coffee Break*

- 10.00 am**
- Industry specific transactions and practical key issues (Cont'd...)**
- GST implication on Disbursement and Reimbursement
 - Inter-company billings and recovery of expenses
 - Deeming supplies
 - Accounting for gift rule
 - Employee reimbursements/claims
 - Donations/Sponsorship
 - Incidental exempt financial supplies
 - Imported services - Reverse Charge Mechanism
 - Credit note/Debit note adjustments
 - Claiming of Input Tax Credit
 - Blocked input tax items
 - Bad debt relief, Bad debt recovered
 - Invoices outstanding to suppliers more than 6 months & GST adjustments
 - Invoices in foreign currency
 - Transfer of Going Concern (TOGC)

12.30 pm	<i>Lunch</i>
1.30 pm	Overview of GST returns (Form GST 03)
2.00 pm	Preparing for GST Returns <ul style="list-style-type: none"> • When and how to make adjustments • What document trails are required • GST refunds • Managing Errors and Mistakes
2.30 pm	Tax codes and its mapping to GST-03 return
3.00 pm	<i>Tea Break</i>
3.15 pm	Preparing for GST Compliance Audits – What to Expect and Meeting Customs' Requirements <ul style="list-style-type: none"> • GST Penalty • GST Appeal/Tribunal • Handling technical disagreements with Customs authority
4.00 pm	Question and Answer
4.30 pm	<i>End of Programme</i>

** The organiser reserves the right to alter the content and timing of the programme in the best interest of the Seminar **