



## **GST Appeal Tribunal Workshop Invitation**

It has been two years since the implementation of GST in Malaysia. However, many GST issues still lack clarity and could result in disputes with the tax authority (Customs) owing to different interpretations and views between businesses and Customs. The GST Appeal Tribunal ("GST Tribunal") was established with effect from 1 April 2015 to provide businesses with an avenue to appeal against a decision of the Director General of Customs and resolve any GST disputes in an amicable and effective manner.

Deloitte Malaysia is honoured to have the Deputy Chairman of the GST Tribunal Mr. Abdul Ghafar bin Abdul Latif and GST Tribunal member Mr. Indrasathi Muniandy for a half-day session to discuss the intricacies of the GST dispute resolution process of the GST Tribunal. As part of the briefing session, our guest speakers, who are presiding members of the Tribunal, will share their key experiences and insights on the GST appeal and dispute resolution process.

### **The tax issues covered by the forum will include:**

- Appeal filing process – timeline and procedures
- Appealable and non-appealable GST matters
- Common errors and observations in filing an appeal

- Recent decisions of the GST Tribunal: implications to businesses and industrial sector
- Issues and challenges: lessons learnt
- Strategy and case planning (case management)

If you would like to gain a better understanding of the above and get to know our GST dispute resolution experts, you are cordially invited to register for this upcoming briefing.

## **Speaker's profile**

### **Abdul Ghafar bin Abdul Latif** **GST Tribunal Deputy Chairman**

Tuan Abdul Ghafar bin Ab Latif was an advocate and solicitor in M/s Tengku Sulaiman & Associates, Kuala Terengganu before becoming a Customs officer in the Inland Revenue Department in Johor in 1998. He became a Magistrate from 1 April 1999 and worked in various Magistrate Courts in Johor and Melaka till 31 January 2005. Thereafter he occupied various posts in the High Court of Johor Bahru including Senior Assistant Registrar and Deputy Registrar/Researcher. Tuan Abdul Ghafar was then appointed as a judge for the Foreign Workers and Illegal Immigrants Special Court in Pekan Nenas, Johor and a Sessions Court Judge of Johor Bahru Deputy Prosecutor for the Malaysian Anti-Corruption Commission (MACC). Since 1 April 2015, Tuan Abdul Ghafar has been presiding over the GST Tribunal as Deputy Chairman.

### **Indrasathi Muniandy** **GST Tribunal Member**

Indrasathi Muniandy is a chartered accountant and a MOF-approved GST Tax agent. He graduated in Bachelor of Accounting from University of Malaya in 1980 and holds an MBA from University of Ireland. Prior to his present appointment as a member of the Goods and Service Tax Appeal Tribunal, Mr. Indrasathi was with the Accountant General of Malaysia for more than 30 years. He is also a council member of the Malaysian Society of Corporate Governance and a senior member of the Malaysian Institute of Accountants.

### **Chandran TS Ramasamy** **GST & Customs Director at Deloitte Malaysia**

Chandran has over 20 years of working experience in indirect tax advisory, due diligence, planning and analysis. He has been advising clients in a diverse range of industries. He has also vast experience in dealing with indirect tax disputes, including obtaining GST rulings, review proceedings by Customs and appealing to the Customs Appeal Tribunal and the GST Appeal Tribunal.

## **Moderator**

### **Koh Siok Kiat** **Indirect Tax Clients & Markets Leader at Deloitte Malaysia**

Siok Kiat is the National Indirect Tax Clients and Markets Leader of Deloitte Malaysia and has over 30 years of experience in indirect tax, including serving the Royal Customs of Malaysia for more than 10 years.

As a senior Customs Officer, he served in various divisions of the Royal Customs Department, including controlling a range of sales tax/ service tax licensees, bonded and licensed premises, and conducting a number of investigations into breaches of the laws and regulations. He has conducted appeals before the Customs Appeal Tribunal.

Siok Kiat has been involved in the preparation, submission and discussion of the GST Memorandum to the Government and in carrying out GST Implementation projects for various industries including property development and construction, tourism, forest and timber, manufacturing, etc.

Siok Kiat is often invited to represent professional bodies and trade associations in dialogue and discussion with the Ministry of Finance and Customs to review and comment on technical and operational Customs and GST issues.

## Event Details

**Date:** Wednesday, 17 May 2017

**Time:** 8.30 a.m. – 12.30 p.m.

**Venue:** Hyatt Regency Kinabalu

**Address:** Jalan Dato Salleh Sulong,  
Pusat Bandar Kota Kinabalu,  
88991 Kota Kinabalu, Sabah

## Agenda

Time	Agenda
8.00 a.m.	Registration
8.30 a.m.	Opening remarks
8.45 a.m.	Address by Guest Speaker, Mr. Indrasathi on the following: <ul style="list-style-type: none"><li>• Appeal filing process – timeline and procedures</li><li>• Appealable and non-appealable GST matters</li><li>• Common errors and observations in filing an appeal</li></ul>
9.45 a.m.	Refreshments

10.00 a.m.	<p>Address by Guest Speaker, Mr. Abdul Ghafar bin Abdul Latif (Deputy Chairman of the GST Tribunal) on the following:</p> <ul style="list-style-type: none"> <li>Recent decisions of the GST Tribunal: implications to businesses and industrial sector</li> <li>Issues and challenges: lessons learnt</li> </ul>
11.00 a.m.	Address by Deloitte speaker on strategy and case planning (case management)
12.00 p.m.	Q & A session
12.30 p.m.	End of seminar and lunch

### Registration closing date

- No later than Friday, 12 May 2017.
- No refund on cancellation(s). However, substitute participant is allowed at no extra cost.
- All payments are to be made before the registration closing date as seats are limited on a first-come-first-served basis.
- A valid tax invoice will be issued to the name of the participating entities.

For any further enquiries, please email or call:

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### Seminar fees

- RM300 (inclusive of GST) per delegate
- RM270 (inclusive of GST) each for early bird registration (by 3 May 2017) or for group bookings of 3 or more delegates.

Note: Seats are limited and guaranteed only upon receipt of payment. Fees include seminar materials and lunch.

## Payment details

**Company name:** Deloitte Tax Services Sdn Bhd  
**Bank:** CIMB Bank Berhad  
**Swift code:** CIBBMYKL  
**Account:** 8005634410

\* Payment must be made by 12 May 2017.

**This is an event by Deloitte Tax Academy.**



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