

## Indirect Tax Perspective $\Rightarrow$ everything

GST: A year in review.

Workshop



Venue: Ramada Plaza Melaka

Time: 1:30 p.m. - 5:30 p.m.

Date of workshop: 29 March 2016 (Tuesday)

Registration closing date: 23 March 2016 (Wednesday)

Brought to you by Deloitte Tax Academy, a division of Deloitte Tax Services Sdn Bhd (an approved training provider by HRDF).

# Introduction

It will soon be one year since GST was implemented and with the new financial year having just begun, it is important to review its impact on your operations. For most, it will also be the first year end where businesses need to accommodate adjustments to their accounts to include the impact of GST.

We should also reflect on whether the original treatment of GST is correct, particularly due to the developing body of GST law, Regulations, Orders, etc. This is important, particularly in light of the increasing number of Royal Malaysian Customs Department (RMCD) clarifications, updated GST Guides, and DG's Decisions. Many of these are not necessarily along the lines that were expected, and these could have serious consequences.

Most important of the amendments introduced in Budget 2015, and enacted by the Finance Act 2015, is the introduction of a Penalty Regime which, effective from 1 January 2016, impacts any shortfall of GST.

It is essential for businesses to be aware of these developments and the impact on its operations in order to be compliant as they could affect current business processes, practices, cash flow planning as well as divert management attention from running the business to deal with RMCD audit activities.

We at Deloitte, understand the significance of these changes and the challenges they create, and Deloitte Tax Academy is delighted to bring to you an intensive half day GST workshop designed to review the impact of development since 1 April 2015 and provide you with an insight on developments in GST laws as part of the journey we have all begun. To do so we will consider GST issues ahead of business and give an update on the manner in which it could impact your business.

Delivered by GST professionals with a passion for the subject, this workshop should also provide you with an opportunity to ask questions or clarify concerns.

The topics that we intend to cover include:

- Review of recent DG's decisions and key changes in GST guides
- Insights on changes introduced in Finance Act 2015 (Act 773)
- Transitional issues affecting such changes
- Highlighting the key challenges faced by different industries
- Checklist for year end adjustments / compliances
- Sharing experiences and concerns on the impact it could have on business
- Guidance on keeping abreast with changes / developments and what you can do to address any concerns

### Workshop fee

**RM 125** for the first participant inclusive of 6% GST

**RM 106** for the second and subsequent participants from the same company inclusive of 6% GST

\*Limited seats are available on a first come first served basis. Please refer to the attached registration form for more details.

For more details regarding this workshop, please feel free to email **Ms Jeni** ([nanuar@deloitte.com](mailto:nanuar@deloitte.com)) or contact her at +60 6 281 1077 or Goh Shi Ying ([sgoh@deloitte.com](mailto:sgoh@deloitte.com)) or contact her at +60 6 281 1078.

### Workshop outline

Agenda	Time
Registration	1:30 p.m.
<ul style="list-style-type: none"><li>• Review of recent DG's Decisions and key changes in GST Guides</li><li>• Insights on changes introduced in Finance Act 2015 (Act 773)</li><li>• Transitional issues affecting such changes</li></ul>	2:00 p.m.
<b>Tea break</b>	<b>3:45 p.m.</b>
<ul style="list-style-type: none"><li>• Highlighting the key challenges faced by different industries</li><li>• Checklist for year end adjustments / compliances</li><li>• Sharing experiences and concerns on the impact it could have on business</li><li>• Guidance on keeping abreast with changes / developments and what you can do to address any concerns</li></ul>	4:15 p.m.
Q&A Session	5:15 p.m.
End of Session	5:30 p.m.

# Our GST facilitators



**Tan Eng Yew**  
**Country GST & Customs Leader – Deloitte Malaysia**  
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etan@deloitte.com

Over 23 years of experience in the areas of customs, excise, sales, service tax and GST. Currently advises clients on various indirect tax matters including impact on proposed transactions and arrangements, indirect tax reviews & 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.



**Chee Pei Pei**  
**Executive Director – Deloitte Malaysia**  
+60 3 7610 8862  
pechee@deloitte.com

Pei Pei has more than 20 years of tax experience both in corporate and expatriate tax services. She has considerable experience in managing corporate tax engagements. Her clients vary from manufacturing, trading, construction to consultancy services which includes multinational group as well as companies listed on Bursa Malaysia. Pei Pei has extensive experience in providing and managing expatriate tax services for global clients, restructuring of remuneration package for expatriate employees as well as advising on various types of share schemes. Pei Pei has undertaken various corporate tax assignments in relation to both local and overseas investment structuring. She had also been involved in GST implementation work in manufacturing, trading and services related companies.



**Gabriel Kua**  
**Director – Deloitte Malaysia**  
+60 6 281 1077  
gkua@deloitte.com

Gabriel has over 20 years of tax experience and specialises in corporate taxation with experience in inbound and outbound investments, tax advisory, personal income tax and consultancy matters related to employer and employee tax regulatory matters. He also leads the firm's Business Process Solutions (BPS) practice.



**Terence Ng**  
**Associate Director – Deloitte Melaka**  
+60 6 281 1077  
terenceng@deloitte.com

Terence has more than 20 years of experience in providing tax and advisory services to local and multinational corporations in a wide range of industries and managing corporate and individual tax compliance affairs for various clients. He is currently heading Deloitte Melaka GST projects, involving in GST advisory, compliance and training encompassing plantation, manufacturing, trading and services sectors.



**Shaishav Udani**  
**Associate Director – Deloitte Malaysia**  
+60 3 7610 8683  
sudani@deloitte.com

Over 10 years of working experience in indirect tax and compliance in India and Malaysia across industry such as manufacturing, engineering, IT, ITES etc and also carries industry experience in automobile components manufacturing MNC.

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#### **About Deloitte in Malaysia**

In Malaysia, services are provided by Deloitte Tax Services Sdn Bhd and its affiliates.

# Registration

## Participant 1

Name (Mr / Mrs / Ms)

Designation

Email

Vegetarian  Yes  No

## Participant 2

Name (Mr / Mrs / Ms)

Designation

Email

Vegetarian  Yes  No

## Participant 3

Name (Mr / Mrs / Ms)

Designation

Email

Vegetarian  Yes  No

## Workshop fee

**RM 125** for the first participant inclusive of 6% GST

**RM 106** for the second and subsequent participants from the same client inclusive of 6% GST

- No refund on cancellation(s). However substitute participant is allowed at no extra cost.
- All payment are to be made by 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 participating entities.

## Participant's company details

Company

Address

Tel

Fax

Contact person

Email

Cheque / draft no. for RM

Name of approving person

Designation

Signature

Date

## Payment Method

Company name: Deloitte Tax Services Sdn Bhd  
Beneficiary: United Overseas Bank (Malaysia) Berhad  
Bank address: 1, Jalan SS21/58, Ground Floor,  
Uptown 1, Damansara Uptown, 47400,  
Petaling Jaya, Selangor  
Swift code: UOVBMKYL  
Account: 202-301-9827

Crossed cheque and bank draft payable to: Deloitte Tax Services Sdn Bhd

\* Please photocopy registration form for 4th and subsequent participants.

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