



## **GST Appeal Tribunal Invitation**

It has been almost 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 is honoured to have the Deputy Chairman of the GST Tribunal, Tuan Abdul Ghafar bin Abdul Latif and the Honourable Member of the GST Tribunal, Mr. Indrasathi Muniandy, for a half-day session on 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, would share their key experiences and insights on the GST appeal and dispute resolution process.

## **The tax issues covered by the forum would include the following:**

- 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 Profiles**

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

Tuan Abdul Ghafar bin Abdul Latif was an advocate and solicitor in M/s Tengku Sulaiman & Associates, Kuala Terengganu before becoming a Customs senior officer in the Customs 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 with a Bachelor in Accounting from University of Malaya in 1980 and holds an MBA from University of Ireland. Prior to his present appointment as a member of 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 (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.

## Event Details

- Date:** Wednesday, 29 March 2017
- Time:** 9.00 a.m. – 12.30 p.m.  
(Registration starts at 8.30 a.m.)
- Venue:** Deloitte KL Office  
Meetpoint 1, Level 15,  
Menara LGB, 1 Jalan Wan Kadir,  
Taman Tun Dr Ismail,  
60000 Kuala Lumpur

## Agenda

Time	Agenda
8.30 a.m.	Registration
9.00 a.m.	Opening remarks
9.15 a.m.	Address by Guest Speaker, Indrasathi Muniandy 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>
10.15 a.m.	Refreshments
10.30 a.m.	Address by Guest Speaker, Abdul Ghafar bin Abdul Latif (Deputy Chairman of the GST Tribunal) on the following: <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>
11.30 a.m.	Address by Deloitte Speaker on strategy and case planning (case management)
12.00 p.m.	Q & A session
12.30 p.m.	Closing

## RSVP

### Registration Details

- This is a complimentary event.
- For registration, please complete the attached registration form and email a PDF copy to Siti Quraisyah Zulkifli (Tel: +603 7610 7735) at [szulkifli@deloitte.com](mailto:szulkifli@deloitte.com)

### Additional Details

- Registration will be closed on Friday, 24 March 2017.
- Due to limited seating, we operate on a first-come-first-served basis. Please ensure to book your seats immediately by registering.

For any further enquiries, please email or call:

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