

# THE GOODS AND SERVICES TAX

## - Mechanism and Compliance

### DATE & VENUE

14 April 2010  
Istana Hotel,  
Jalan Raja Chulan, Kuala Lumpur

14 July 2010  
Grand Dorsett Subang Hotel,  
(Formerly known as Sheraton Subang)  
Subang Jaya, Selangor

### COURSE CONTENTS

#### A) Concept and Definitions

- Consideration
- Goods
- Input tax
- Output tax
- Invoice
- Tax invoice
- Designated area
- Malaysia
- Taxable person
- Officer of Goods and Services Tax
- Senior Officer of Goods and Services Tax
- Supply
- Taxable supply
- Zero rated supply
- Services
- Arrangement
- Usual place of residence
- Taxable period

#### SPEAKER

Thomas Selva Doss served as a Senior Officer of Customs in the Royal Malaysian Customs Department for 13 years. He is trained in customs audits and investigation at the Malaysian Customs Academy. Currently, Thomas is a member of the Indirect Tax Working Group in the CTIM and is constantly in touch with the GST officers in the Ministry of Finance. He is currently conducting in-house training for many organisations in Malaysia to prepare for the GST.

### TIME

9.00 am to 5.00 pm

#### B) Mechanism of the Goods and Services Tax

- Supply of goods and services in Malaysia
- Importation of goods into Malaysia
- When GST is due and payable
- Time of supply
- Place of supply
- Supply of imported services
- Value of supply of goods and services
- Value of goods imported
- Zero rated supply
- Exempt supply
- Registration
- Voluntary registration
- Issuance of tax invoice
- Duty to keep records
- Taxable period
- Furnishing of returns
- Furnishing of declarations
- Penalties for late payment
- Establishment of Fund for GST Refund
- Bad debt relief
- Relief for second-hand goods
- Tourist refund scheme
- Non application to Government
- Agents
- Transfer of going concern
- Joint venture
- Warehousing scheme
- Approved trader scheme
- Approved toll manufacturer scheme
- Approved jeweler scheme
- Flat rate scheme
- Equity and Futures market
- Public ruling
- Advance ruling
- Goods and Services Tax Appeal Tribunal
- GST audits

#### C) Some Salient Points on Compliance of GST

### THE GOODS AND SERVICES TAX : MECHANISM AND COMPLIANCE

Please tick the relevant boxes

- | DATE                                   | VENUE   |
|--|---|
| <input type="checkbox"/> 14 April 2010 | Istana Hotel, Kuala Lumpur                        |
| <input type="checkbox"/> 14 July 2010  | Grand Dorsett Subang Hotel, Subang Jaya, Selangor |

#### Registration Fees


- |  |                 |
|--|-----------------|
| <input type="checkbox"/> CTIM Member         | <b>RM330.00</b> |
| <input type="checkbox"/> Member's Firm Staff | <b>RM380.00</b> |
| <input type="checkbox"/> Non-Member          | <b>RM440.00</b> |

Fee is made payable to **CTIM - CPE**. Admission will only be permitted upon receipt of full payment. Registration can be made via fax.

*\* Certificate of Attendance will be issued upon full attendance and receipt of full payment.*

#### Enquiries

 Contact Ms Latha / Cik Ally  
Tel: 03-2162 8989 Ext 108/113 Fax: 03-2162 8990  
E-mail: cpd@ctim.org.my

 B-13-2, Megan Avenue II,  
No 12, Jalan Yap Kwan Seng,  
50450 Kuala Lumpur

#### Delegate Contact Details

Full Name : _____	Company : _____
Membership No : _____	Designation : _____
Postal Address : _____	Tel : _____
_____	Fax : _____
_____	Email : _____
Dietary Requirements (if any) : _____	Mobile : _____

#### Payment Method

I / we hereby enclose

- Cash
- Cheque No. \_\_\_\_\_

for amount of RM \_\_\_\_\_  
(Non-refundable) and made payable to ' CTIM-CPE '

- Direct Access - CTIM Credit Card

for amount of RM \_\_\_\_\_  
\* Kindly take note that the Institute accepts **only**  
**Direct Access - CTIM** credit cards

- Please invoice

#### Card Type

- Visa  Master Card (tick as appropriate)

Card No \_\_\_\_\_ Expiry Date \_\_\_\_\_

□□□□ □□□□ □□□□ □□□□

Cardholder's Name ( as appeared on credit card )

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(signature must correspond with the specimen signature on card)

#### Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

#### Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. No refund will be given for cancellations received within less than five working days of the event.

#### Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 15. A minimum of 3 days notice will be given.

#### Membership and Education Programme Promotion

- I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details
- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.