GST ACCOUNTING FOR PROPERTY DEVELOPERS AND CONTRACTORS

Date	Venue	Event Code	Time
11 January 2016	Hotel Jen, Penang	WS/002	9.00am to 5.00pm
25 January 2016	Riverside Majestic Hotel, Kuching	WS/003	
1 February 2016	Mutiara Hotel, Johor Bahru	WS/004	
7 March 2016	Hyatt Regency, Kota Kinabalu	WS/006	
14 March 2016	Ramada Plaza, Malacca	WS/007	
25 March 2016	Seri Pacific Hotel, Kuala Lumpur (Re-Run Session)	WS/041	
28 March 2016	Impiana Hotel, Ipoh	WS/008	

Course Outline

Scope of supply and Output Tax

- Scope of Charges,
- Type of supply includes Standard supply, Zero-rated supply & Exempt supply
- Place of supply, Time of supply and Value of supply.
- GST treatment on property development and construction
- Type of supply on mixed development projects
- Time of supply on sales of property based on progress billing and completed property
- Time of supply on rental of property
- Time of supply on construction services with & without certificate of work done
- Import of services on foreign consultants
- GST treatment on promotional packages; defects liabilities
 & liquidated damages; retention sum; and service charge.
- · GST treatment for Land owners

Input Tax Credit

- Meaning of input tax
- Allowable input tax
- Non-claimable input tax
- Non-allowable input tax
- Refund of ITC
- Input Tax relating to Registration
- Case study

GST Adjustment for Mixed Suppliers

- Incidental exempt supplies
- De Minimis Limit
- Partial exemption
- Manner to claim Input Tax
- Apportionment of ITC

GST Accounting and Double Entries

- Tax codes
- GST treatment and double entries
- Chart of Accounts
- Tax invoice
- Credit and Debit Note
- Bad debt relief
- Bad debt recover
- Gift rule
- GST-03 return
- Record Keeping
- Accounting basis
- Taxable Period

Methodology

PowerPoint presentation & discussions

Objectives

Participants will be able to:

- Understanding the scope of tax
- How to claim input tax correctly
- Identify GST treatments and issues
- Prepare GST implementation
- Understanding tax codes and accounting double entries

Speaker's Profile

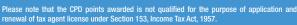
DR TAN THAI SOON

Dr. Tan is the managing director of TST Consulting Group. He has more than 20 years experience in management consulting and taxation matters. He provides management and business advisory services in areas of financial management, management consultancy, business consulting, project management, and knowledge management.

He obtained his Doctor of Business Administration from University of Newcastle (Aus). He is an Approved Tax Agent and GST Agent. He is a Fellow member of the CTIM, a member of MCCS, and fellow member of FMIM. He is also a Certified Financial Planner (CFP), a Registered Financial Planner (RFP) and a Registered Trust and Estate Practitioner (TEP).



Please present your identification card upon registration and collection of certificate of attendance for verification purposes. Collection of the certificate of attendance is by registered participant only.









Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

GST ACCOUNTING FOR PROPERTY DEVELOPERS AND CONTRACTORS

*Registration Fees

Klang Valley ☐ CTIM/ACCA Member RM424.00 RM477.00

☐ Member's Firm Staff □ Non-Member

* The above registration fees are inclusive of 6% GST

RM530.00 RM477.00

- Seats are limited and based on first-come, first-served basis Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues. All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.

 Walk-in participant registration and attendance is subject to availability of seats and full payment. Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

Tel: 03-2162 8989 Fax: 03-2162 8990

03-2161 3207 Email: cpd@ctim.org.my

B-13-1, Block B, Level 13, Unit 1, Megan Avenue II, No 12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur

Outstation

RM371.00

RM424.00

Contact Person:

For Klang Valley events:

Ms Yus (ext 121 / yusfariza@ctim.org.my) Ms Jaslina (ext 131 / jaslina@ctim.org.my)

For Outstation events:

Mr Jason (ext 108/ jason@ctim.org.my) Ms Ramya (ext 119 / ramya@ctim.org.my) General enquiries:

Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relev	ant boxes				
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Participant's Cor	ntact Details				
Full Name :		Company :			
I/C Number :		Designation :			
CTIM/ACCA Membership No :		Tel:			
Company Address :		Fax:			
		Email:			
Dietary Requirements (if any) :		Mobile:			
Payment Method		Credit Card details			
I / we hereby enclose		Card No	Card No Expiry Date		
☐ Cash for Amount of RM					
		Cardholder's Name (as per credit card)			
Cheque No For Amount of RM		Caranoladi o Name	(as per oreal early)		
	nade payable to "CTIM-CPE"				
Online Poymon	tuio CIMP Clicke or CIMP Channe				
Online Payment via CIMB Clicks or CIMB Shoppe Click Bill > Alumni/Association > Chartered Tax			Cardholder's Signature		
Institute of Malaysia - CPD			Signature must correspond with		
(Please attach together	r the transaction slip)		the specimen signature on card		
☐ MASTER/VISA					
For amount of RM		Company Stamp &	Signature Date		

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event 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.

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

participants is less than 20. A minimum of 3 days notice will be given.

Video / Sound recording is strictly prohibited