

GST & CUSTOMS HEALTH CHECK

- FROM LEGAL & OPERATIONAL PERSPECTIVE
- INSIGHTS INTO CUSTOMS PRACTICE
- STRATEGIES TO MANAGE GST & CUSTOMS AUDIT



Date	Venue	Event Code	Time
20 February 2017	Hotel Jen, Penang	17SE/001	9.00am to 5.00pm
7 March 2017	Grandis Hotel, Kota Kinabalu	17SE/002	
9 March 2017	Waterfront Hotel, Kuching	17SE/003	
16 March 2017	Mutiara Hotel, Johor Bahru	17SE/004	
23 March 2017	Ramada Plaza Melaka	17SE/005	
30 March 2017	Symphony Suites, Ipoh	17SE/006	
12 April 2017	Seri Pacific Hotel, Kuala Lumpur	17SE/007	

Please present your identification card upon registration and collection of certificate of attendance for verification purposes. Registration and collection of the certificate of attendance on your behalf is not allowed.

Please note that the CPD points awarded qualifies for the purpose of application and renewal of Section 170 GST Act 2014.



Our highly experienced speakers will cover various legal and operational aspects of GST and Customs law in Malaysia. This 1 day seminar will cover the following areas:

Part 1: Customs Cases - Insights to understanding judicial reasoning

1. Kyowa Hakko Europe GmbH v Hauptzollamt Hannover [2015] Case C-344/14 (European Court of Justice)
2. Ketua Pengarah Kastam v Powerroot Sdn Bhd (W-01(1M)-441-2011) (2013) (Court of Appeal)
3. Sintax Trading OÜ v Maksu - ja Tolliamet [2014] Case C-583/12 (European Court of Justice)
4. PP v Billion Nova Sdn Bhd & Ors [2016] 2 CLJ 763 (High Court)
5. UC Sdn Bhd v Ketua Pengarah Kastam (Judicial Review Application No.: R2-25-208-11/2014) (High Court)
6. Ioannis Christodoulou and others v. Elliniko Dimosio [2014] Case C-116/12 (European Court of Justice)
7. Ketua Pengarah Kastam v Levi Strauss (Malaysia) Sdn Bhd (Judicial Review Application No. 08-904-12/2013) (Federal Court)
8. Ketua Pengarah Kastam v Kenwood Electronics Sdn Bhd (2014) (High Court)
9. Ketua Pengarah Kastam v Pioneer Technology Sdn Bhd (2014) (Court of Appeal)
10. Everise Sprint (M) Sdn Bhd v Minister of Finance (2015) (Court of Appeal)

Part 2: Topical operational issues on Customs and trade facilitation

1. Customs demerit system implemented by Customs on freight forwarders and importers
2. The implementation of U-Customs to replace the traditional system and stumbling blocks faced by traders on the ground
3. Malaysia's potential accession to the WTO Trade Facilitation Agreement and the impact on Malaysian authorities and traders
4. Malaysia's ratification of the TPPA and the impact on trade and sovereignty issues, especially relating to Court claims filed by applicants
5. Importance of structuring cross border related party transactions to fall in line with rules on customs valuation
6. Raids by the National Revenue Recovery Enforcement Team
7. Challenging the Director General of Customs' refusal to special refund of sales tax
8. Retrospective imposition of import duty, sales tax and service tax and legal remedies available
9. Uplift of customs value by incorporation royalties and license fees
10. Prohibition of goods and trading jurisdictions from trade and methods to have Approved Permits issued

Part 3: GST cases- Insights to understanding judicial reasoning

1. What is supply: FC of T v Qantas Airways Ltd [2012] HCA 41
2. Composite supply: Card Protection Plan Ltd v C & E Commrs (Case C-349/96) [1999] BVC 155
3. In the course or furtherance of business: KJ Milner (13648) [1996] BVC 4191
4. Claiming input tax: Dial-a-Phone Ltd v Customs and Excise Commissioners [2004] EWCA Civ 603
5. Disbursement/Reimbursement: Rowe and Maw v Customs and Excise Comrs [1975] 2 All ER 444
6. GST liability: Ma Ong Kee and Anor v Kaiyo Reptile Products Pte Ltd [2011] MSTC 70-010
7. Determining intention of usage of land: Sunchen Pty Ltd v Commissioner of Taxation [2010] FCAFC 138
8. Review opportunity: Westley Nominees Pty Ltd & Anor v Coles Supermarkets Australia Pty Ltd [2006] FCAFC 115
9. Best judgment assessment: Customs and Excise Commissioners v Pegasus Birds Ltd [2004] STC 1509
10. GST avoidance: Revenue and Customs Commissioners v Pendragon plc & Ors [2015] BVC 30

Part 4: Topical GST operational issues

1. Special refund of sales tax
2. DG's decision on bad debt relief
3. DG's decision on the GST treatment for disbursement and reimbursement
4. Input tax claim for passenger motor car
5. Amendment to Section 13 - time of supply for imported services
6. Voluntary registration
7. Deregistration of companies registered on mandatory basis
8. Imposition of civil penalty under Section 41(8)
9. Determining "intended usage" of vacant land
10. Price Control and Anti-Profiteering (Mechanism to Determine Unreasonably High Profit) (Net Profit Margin) (Amendment) Regulations 2016

Speakers:

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