

# **GST & CUSTOMS HEALTH CHECK**

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



Venue	Event Code	Time
Hotel Jen, Penang	17SE/001	9.00am to 5.00pm
Grandis Hotel, Kota Kinabalu	17SE/002	
Waterfront Hotel, Kuching	17SE/003	
Mutiara Hotel, Johor Bahru	17SE/004	
Ramada Plaza Melaka	17SE/005	
Symphony Suites, Ipoh	17SE/006	
Seri Pacific Hotel, Kuala Lumpur	17SE/007	SABLE IV
	Hotel Jen, Penang Grandis Hotel, Kota Kinabalu Waterfront Hotel, Kuching Mutiara Hotel, Johor Bahru Ramada Plaza Melaka Symphony Suites, Ipoh	Hotel Jen, Penang 17SE/001 Grandis Hotel, Kota Kinabalu 17SE/002 Waterfront Hotel, Kuching 17SE/003 Mutiara Hotel, Johor Bahru 17SE/004 Ramada Plaza Melaka 17SE/005 Symphony Suites, Ipoh 17SE/006





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 Revenu 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:

## **Annie Thomas**

Deputy Director of Customs, GST Division, Royal Malaysian Customs Department

## **Jason Tan**

Advocate & Solicitor, Associate, Tax, GST & Customs Practice, Lee Hishammuddin Allen & Gledhill

## S. Saravana Kumar

Advocate & Solicitor, Partner, Tax, GST & Customs Practice, Lee Hishammuddin Allen & Gledhill

## Ivy Ling

Advocate & Solicitor, Associate, Tax, GST & Customs Practice, Lee Hishammuddin Allen & Gledhill



## **Registration Form**

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

## GST & CUSTOMS HEALTH CHECK FROM LEGAL & OPERATIONAL PERSPECTIVE

RM477.00

RM583.00

RM689.00

*Registration Fees	R	eqi	istr	atio	on	<b>Fees</b>
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☐ CTIM/ACCA Member

☐ Member's Firm Staff

☐ Non-Member

The above registration fees are inclusive of 6% GST

- 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**

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### **Contact Person:**

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For Outstation events:

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

Please tick the relevant boxes		
Date Venue	Date Venue	
☐ 20 February 2017 Hotel Jen, Penang	☐ 23 March 2017 Ramada Plaza Melaka	
☐ 7 March 2017 Grandis Hotel, Kota Kinabalu	☐ 30 March 2017 Symphony Suites, Ipoh	
☐ 9 March 2017 Waterfront Hotel, Kuching	☐ 12 April 2017 Seri Pacific Hotel, Kuala Lumpur	
☐ 16 March 2017 Mutiara Hotel, Johor Bahru		
Participant's Contact Potails		
Participant's Contact Details Full Name :	Company:	
C Number:		
CTIM/ACCA Membership No :		
Company Address :	Fax:	
company / taarooo .	<del>-</del> - <del>-</del>	
	Email :	
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Please complete the credit card details		
	Company Stamp & Signature Date	

## Replacements

Replacements
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.

Cancellations
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

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Video / Sound recording is strictly prohibited.