# **Managing GST Audits**

Date

#### Venue

Ramada Plaza Melaka Weil Hotel, Ipoh Renaissance Hotel, Kuala Lumpur Mutiara Hotel, Johor Bahru Hotel Jen, Penang Promenade Hotel, Kota Kinabalu Pullman Hotel, Kuching

Event	code
18WS/	021

18WS/022 18WS/023 18WS/024 18WS/025 18WS/026 18WS/027	

Time : 9.00am to 5.00pm

#### Introduction

It is about 3 years since Goods and Services Tax ("GST") was introduced in Malaysia. Through audits, the Royal Malaysian Customs Department ("RMCD") ensures and encourages compliance to the law.

The RMCD launched CBOS 3.0 to audit up to 200,000 businesses in 2017 with the target collection of RM 3 billion. Although a similar operation for 2018 has not been announced [yet], naturally one would expect the number, depth and quality of GST audits to only increase over time.

#### Course Objectives

- Assist businesses to prepare for GST audits.
- Provide guidance on handling the tax audit process.
- Highlight the common mistakes that businesses should avoid.

## Who should attend

- Finance Directors and Managers
- GST Tax Agents
- Accountants
- Corporate Directors

### Course content:

- Responsibilities of GST-Registered Businesses
- Offences and penalties
- Understanding the RMCD's Tax Audit Framework
- Practical Guidance:
- +What should you do prior to submission of each GST return?
- Action plan when receive audit letter from the RMCD
- Dos and DON'Ts during GST audit
- Post-audit issues
- A glimpse of analytics to identify mistakes
- Checklist-based approach and reconciliation-based approach
- Common mistakes to avoid

#### Speaker's Profile

Thenesh is a partner at TraTax, a firm of independent tax advisors. He is a member of MIA and IFA, and fellow member of ACCA and CTIM. He also holds a diploma in International Taxation from Leiden University, Netherlands. Being licensed as tax agent both for income tax and for GST, Thenesh advises clients on various tax matters to clients from diverse industries. He is the author of several books on Malaysian taxation, including the Master GST Guide (3rd ed., 2017) published by Kluwer Wolters (CCH). Thenesh has presented in hundreds of conferences and seminars. He also contributes as member of CTIM's Technical Committees on Direct Taxation and on Indirect Taxation.



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 tax agent license under Section 170, GST Act 2014,





# **Registration Form**

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

#### **Managing GST Audits**

*Registration Fees  CTIM/ACCA Member Member's Firm Staff Non-Member * The above registration fees a	Outstation         Klang V           RM371.00         RM424.           RM477.00         RM530.           RM530.00         RM636.           are inclusive of 6% GST	* Registration of acceptable em All outstanding allowed to atte received prior t Walk-in partici; Certificate of at	d and based on first-come, first-served basis participants will be confirmed upon registration, receipt of full payment or an loyers guarantee and settlement of previous outstanding dues. payment must be received on or prior to the date of the event for participants to t d. The institute reserves the right to cancel the registration if no payment is o or on the date of the event. ant registration and attendance is subject to availability of seats and full paymen tendance will only be released upon participant signing the attendance register i, full attendance and after completion of the event.
Enquiries Tel: 03-2162 8989 Fax: 03-2161 3207 03-2162 8990 Email: cpd@ctim.org.my	B-13-1, Block B, Lev Megan Avenue II, No 12, Jalan Yap Kv 50450 Kuala Lumpu	van Seng,	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)
□8 May 2018Weil Hot□18 May 2018Renaiss	Plaza Melaka el, ipoh ance Hotel, Kuala Lumpur Hotel, Johor Bahru	<b>Date</b> ☐ 7 June 2018 ☐ 21 June 2018 ☐ 22 June 2018	<b>Venue</b> Hotel Jen, Penang Promenade Hotel, Kota Kinabalu Pullman Hotel, Kuching
Participant's Contact Deta Full Name : I/C Number : Membership No : CTIM/ACCA Member's R Company Address : Vegetarian		Company : Designation : Tel : Fax : Email : Mobile :	
Payment Method Online Payment via JomPA Online Payment via JomPA Biller Code: 21790 Ref-1: Event Code Ref-2: Mobile Number JomPAY online at Internet and Mobile E Current, Savings or Credit Card account Online Cash for Amount of RM Cheque No. For Amount of RM	Banking with your	For amount of Card No Expiry Date	/ISA Credit Card f RM f RM Authorised Signature me ( as per credit card )

acceptable. Prease 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.

#### 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 20. A minimum of 3 days notice will be given.

Recording Video / Sound recording is strictly prohibited.