

# BRACING FOR THE NEW GST – IMPORT AUDITS

Date : 4 June 2018  
Event Code : 18WS/040

Venue : Sheraton Imperial Hotel, Kuala Lumpur  
Time: 9.00am – 5.00pm

## INTRODUCTION

The GST Audit Section has been revamped to include the Post Importation Section this year. What has emerged is the Cawangan Audit Import GST (CAIG) with a completely new focus and direction. These new GST Import Auditors have a much more difficult terrain to conquer, focusing on GST requirements as well as Customs procedures and documentation. They have already audited numerous companies and a considerable amount of Bills of Demand have been issued. Be prepared for this new system of audit and avoid ending up with unnecessary assessment of Import Duty and GST.

## COURSE OUTLINE

1. The new Cawangan Audit Import GST (CAIG)
  - Merging of the Cawangan Audit GST and the Pasca Import Audit section
  - Objective of the new Cawangan Audit Import GST
2. Badges and Powers
  - Badges and Authority cards
  - New powers of the GST Import Auditors
3. The start of the GST Import Audit
  - Notification to the taxpayer
  - The Interview
  - Study of the accounting system and internal controls
4. The GST IMPORT AUDIT
  - a) The GST Audit (Specific areas of concern)
    - i. Purchases/ Acquisitions
      - Supplier's Tax Invoices
      - Simplified Tax Invoices
      - Imported goods (Customs No 1, Bill of Lading/ Airway Bill)
      - Utility Bills/ Receipts
      - All other expenses
    - ii. Supply
      - Sales (Tax invoices and commercial invoices)
      - Domestic sales
      - Export sales (overseas, Free Zones, LMWs)
      - The 21 – day Rule
      - Deemed Supplies
      - All other supplies
    - iii. Returns and payment
      - The GAF File
      - The GST- 03 Returns & tax codes
    - iv. Areas of concern
      - Blocked inputs
      - Employee benefits
      - Imported services
      - Holding tax invoices
      - Reimbursements and disbursements
  - b) Audit on import – export licences, permits, approvals, exemptions
    - Customs and shipping documents
    - Customs No 1, 1A, 9 and Customs No 2
    - Overseas suppliers invoice
    - Bill of Lading/ Airway Bill, Customs Official Receipt
    - Customs value of imported goods
    - Tariff code
    - Licences, permits, approvals, exemptions
    - Licences
    - Import permits/ Export permits
    - Temporary Import/ Temporary Export
    - MIDA/ Treasury exemptions
    - Exemptions under the Customs Duties (Exemption) Order 2013
5. Completion of Audit
  - Bill of Demand under the GST Act 2014
  - Bill of Demand under the Customs Act 1967
  - The Round Table Discussion
  - Application for instalment payment
6. GST Import investigation
  - Unit Siasatan Frod Perdagangan
  - Unit Siasatan Frod GST
  - Unit Sains Forensik
  - Unit Siasatan Pengubahan Wang Haram
  - What triggers a GST Import Investigation?
  - How to handle a GST Import investigation

## SPEAKER'S PROFILE

### THOMAS SELVA DOSS

Thomas has served in the Royal Malaysian Customs Department as a Senior Officer for 15 years and was trained in Customs Audits and Investigations at the Malaysian Customs Academy. To-date he has conducted nearly 250 seminars and in-house training on indirect tax and GST for numerous multi-national companies, professional bodies and other associations. Thomas is a Customs and GST Specialist and has handled more than 1,000 customs cases in the past, Customs and GST Consultant to numerous corporate clients in Malaysia and Singapore, Customs and GST Advisor to many tax and audit firms in Malaysia and was appointed as lecturer on Indirect Tax and GST for the Bachelor of Taxation Programme at Universiti Tun Abdul Razak.

## Registration Form

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

### BRACING FOR THE NEW GST – IMPORT AUDITS

#### \*Registration Fees


- |  |          |
|--|----------|
| <input type="checkbox"/> CTIM/ACCA Member    | RM424.00 |
| <input type="checkbox"/> Member's Firm Staff | RM530.00 |
| <input type="checkbox"/> Non-Member          | RM636.00 |

\* 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

 Tel: 03-2162 8989  
 Fax: 03-2161 3207  
 03-2162 8990  
 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

#### 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)

#### Participant's Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

I/C Number : \_\_\_\_\_

Designation : \_\_\_\_\_

Membership No :  CTIM/ACCA \_\_\_\_\_

Tel : \_\_\_\_\_

Member's Firm Staff \_\_\_\_\_

Fax : \_\_\_\_\_

Company Address : \_\_\_\_\_

Email : \_\_\_\_\_

\_\_\_\_\_

Mobile : \_\_\_\_\_

Vegetarian

#### Payment Method

Online Payment via JomPAY



Billor Code: 21790  
 Ref-1: Event Code  
 Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

MASTER / VISA Credit Card

For amount of RM \_\_\_\_\_

Card No

□□□□-□□□□-□□□□-□□□□

Expiry Date

Authorised Signature

\_\_\_\_\_  
 (month/year)

Cardholder's Name ( as per credit card )  
 \_\_\_\_\_

Cash for Amount of RM \_\_\_\_\_

Cheque No. \_\_\_\_\_

For Amount of RM \_\_\_\_\_

\*All cheque should be made payable to "CTIM-CPE"

#### 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.

#### 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.