

**Date: 16 October 2020, Friday**  
**Time: 10.00 am – 12.00 pm**  
**Event Code: 20WE/005**

## **e-COMMERCE / DIGITAL SERVICE TAX** *- DIRECT & INDIRECT TAX PERSPECTIVES*

Effective 1st January 2020, service tax of 6% shall be charged and levied on any digital service provided by a foreign registered person (FRP) to any consumer in Malaysia. A foreign service provider is mandatory to be registered when the total value of digital services provided to a consumer in Malaysia exceeds RM500,000 per year.

**How much do you know about the digital tax?  
How does the digital tax work?**

**Join our panel of experts as we discuss  
e-Commerce/Digital service tax from direct and indirect  
tax perspectives!**

### Topic Outline

1. Overview
2. History
3. Direct Tax:
  - What is e-Commerce?
  - Scope of Charge according to the Income Tax Act 1967
  - Relief for tax borne (DTA)
4. Indirect Tax:
  - Service Tax on Digital Services (SToDS)
    - The scope of SToDS
    - Transitional rules – before and after 1 January 2020
    - Compliance requirements & consequences of non-compliance
    - Relief available for businesses (credit & intragroup ex)
  - Imported Service Tax – in comparison to SToDS
5. Practical Issues
6. Q & A

### SPEAKERS



**ALAN CHUNG**  
Council Member, Chartered Tax Institute of Malaysia

Alan Chung is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 20 years of experience in tax compliance, tax advisory and goods and services tax (GST) and played a role in the implementation of the self-assessment system in Malaysia as a secondee to the Inland Revenue Board of Malaysia.



**CHONG MUN YEW**  
Council Member, Chartered Tax Institute of Malaysia

Chong Mun Yew has over 20 years of tax experience. He specialises in taxation covering areas such as domestic taxes, corporate restructuring, initial public offerings, mergers and acquisitions, employees share option scheme, expatriate tax, international tax, and Sales and Service Tax.



**THENESH KANNA**  
Council Member, Chartered Tax Institute of Malaysia

Thenesh is a partner at TraTax, a firm of independent tax advisors rated as Top 10 in Malaysia for Transactional Tax (M&A tax) & Indirect Tax. Thenesh advises on both international tax and indirect tax matters to clients from diverse industries including manufacturing, services, distribution, retail, construction, property development, healthcare, financial services, shipping, automotive, telecommunications, societies, GLCs and statutory bodies.

- Registration is on individual basis. Registration on behalf of other participant is not allowed
- Please ensure that the login name is the same name given for registration purpose.
- The webinar access link will be e-mailed to successfully registered participants 3 day before the commencement of the event.

**2 CPD  
POINTS**

Please note that the CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967

**REGISTRATION FORM**

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

**E-COMMERCE / DIGITAL SERVICE TAX – DIRECT & INDIRECT TAX PERSPECTIVES**

**PARTICIPANT'S DETAILS**

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

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

Membership No. : 

	CTIM Member
	ACCA Member
	Non-Member

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

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

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

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

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

H/P Number : \_\_\_\_\_

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

**PAYMENT METHODS**

Online payment via JomPay



Billor Code: 21790  
Ref-1: 20WE/005  
Ref-2: Mobile Number

Jompay online via Internet or Mobile Banking with your Current, Saving or Credit Card account

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

For amount of RM \_\_\_\_\_  
*(all cheque should be made payable to "CTIM-CPE")*

Master/Visa Credit Card for amount of RM \_\_\_\_\_

Credit Card Number: \_\_\_\_\_

Cardholder's Name \_\_\_\_\_ Expiry Date: \_\_\_\_\_  
*(as per credit card)*

Cardholder's Signature: \_\_\_\_\_

*(Signature must correspond with the specimen signature on card)*

**REGISTRATION FEES**

CTIM / ACCA Member	RM 95.40
Non - Member	RM 127.20

*\*The registration fees is inclusive of 6% Service Tax effective 1 March 2019*

Registration of participants will be confirmed upon receipt of full payment.

**TERMS & CONDITIONS**

Attendance will be recorded based on participant's login and logout time.

The certificate of Attendance will be issues to webinar participants in accordance to the guidelines issued by the Ministry of Finance.

Webinar fees are non-refundable and non-transferable once reservation has been confirmed. No refund will be given for cancellation or withdrawals received within less than 5 working days of the event.

The webinar access link will be e-mailed 3 days before commencement of the event upon receipt of full payment. In the event that you do not receive the access link, please contact us immediately.

Please note that this link is provided to the registered fully paid participant only. The access link should not be provided to and be used by a third party.

**CONTACT DETAILS**

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