

**e-CTIM Br KL 14/2016**

**30 September 2016**

**TO ALL KLANG VALLEY MEMBERS**

# **GST on Cross-Borders Transaction; Practical Implications**

**17 October 2016  
Seri Pacific Hotel, Kuala Lumpur  
9am-5pm**

## **INTRODUCTION**

From an economic policy making perspective, Goods and Services Tax (GST) is a consumption tax and thus the 6% tax should be levied only when the goods or service is consumed in Malaysia. This is known as destination principle and may appear to be a straight forward, but the application of this principle is an area that requires careful attention to avoid costly mistakes.

## **COURSE CONTENTS**

- Malaysian GST: The scope of taxation and the eligibility for input tax credit
- Origin vs. destination principle of taxation
- Place of Supply Rules – Services
- Zero-rating for supply of international services:
- Practical issues in zero-rating international services:
- Applying reverse charge on imported services:
- Place of Supply Rules – Goods
- Import of Goods:
- Export of Goods:
- Overview of rules affecting:
- Foreign exchange rate rules, the concession and its limitations

## **SPEAKER'S PROFILE**

**THENESH KANNAA**  
**Partner, Thenesh, Renga & Associates**

Thenesh Kannaa is a partner at Thenesh, Renga & Associates (a.k.a. TraTax Malaysia). Thenesh is a licensed tax agent - both under the Income Tax Act 1965 and the GST Act 2014. He has hands-on experience advising on GST to Malaysian companies from diverse industries; including manufacturing, trading, professional services, property developers,

construction companies and telecommunication service providers. Thenesh is a member of CTIM's Indirect Tax Committee and is author of CCH's Malaysia Master GST Guide. Thenesh is a fellow member of ACCA and a member of MIA, CTIM, FINSIA and CISI.

COURSE FEE	ENQUIRIES	CPD POINTS
<p><b>CTIM/ACCA Member : RM424.00</b></p> <p><b>Member's Firm Staff : RM477.00</b></p> <p><b>Non-Member : RM530.00</b></p> <p><i>*Price quoted is inclusive of 6% GST</i></p>	<p>For more information, please contact the following:</p> <p><b>Contact person</b> : Ms Jaslina / Ms Yus</p> <p><b>Tel Number</b> : 03-2162 8989 ext 131/121</p> <p><b>Fax Number</b> : 03-2161 3207 / 03-2162 8990</p> <p><b>Email</b> : <a href="mailto:jaslina@ctim.org.my">jaslina@ctim.org.my</a> <a href="mailto:yusfariza@ctim.org.my">yusfariza@ctim.org.my</a></p> <p><a href="#">Click here to download brochure and registration form</a></p> <p>For more information please visit our website at <a href="http://www.ctim.org.my/">http://www.ctim.org.my/</a></p>	<div>  <p><b>8 CPD POINTS</b></p> </div> <p>CPD Points awarded qualifies for the purpose of application and renewal of GST tax agent license under Section 170, Goods &amp; Services Tax Act, 2014.</p>

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