

**e-CTIM CPD 3/2016**

**21 January 2016**

**TO ALL MEMBERS**

## **GST – Latest Developments & Its Practical Implications**

**23 February 2016**  
**Seri Pacific Hotel, Kuala Lumpur**  
**9am-5pm**

### **COURSE DESCRIPTION**

Goods and services tax (GST) rules and practices are constantly evolving. Implementing GST and submitting GST returns without knowing the up-to-date rules and practices may result in costly penalties. By focusing of the key developments and its practical implications, this course simplifies the mammoth task of updating knowledge with GST developments.

### **COURSE CONTENTS**

- Overview of the statutory resources (Act, Regulations and Orders; and the amendments thereto) and the Custom's Guides
- The supply rule (including disbursement vs. reimbursements)
- Deemed supply (including gift rule and furnished accommodation for employees)
- Input tax credit: - Blocked input tax on motor vehicles - Mobile bill on employee's name - Concession for tenants on utility bills - Flexibility over the timing
- Cross-border supply of goods (including 'indirect exports', 'indirect imports', designated areas, FCZs etc.)
- Imported services (including change in the timing rules and the transitional gap)
- FOREX rates
- Bad debts adjustment
- The new penalty for late payment of tax
- Other recent developments
- Q&A

### **WHO SHOULD ATTEND**

- GST tax agent
- Tax advisors

- Finance and accounts directors
- Finance and accounts managers

## SPEAKER 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</b> : RM424.00</p> <p><b>Member's Firm Staff</b> : RM477.00</p> <p><b>Non-Member</b> : RM530.00</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>	

#### Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM