

4 July 2016

TO ALL JOHOR MEMBERS

## **GST – Practical Issues & Recent Developments**

**19 July 2016  
Mutiara Hotel, Johor Bahru  
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. This course addresses the recent developments and practical issues.

### **COURSE CONTENTS**

- Overview of the statutory resources (Act, Regulations and Orders; and the amendments thereto) and the Custom's Guides
- The supply rule - Barter trade- 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
- Exclusion of investment holding companies from the entitlement for incidental exempt supplies (Reg 40-41)
- Cross-border supply of goods (including 'indirect exports', 'indirect imports', designated areas, FCZs etc.)
- Criteria to zero-rate international services
- Imported services (including change in the timing rules and the transitional gap)
- Bad debts adjustment
- Penalty for late payment of tax
- Treatment of GST for purposes of income tax & RPGT )2016 Budget)
- 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> : RM371.00</p> <p><b>Member's Firm Staff</b> : RM424.00</p> <p><b>Non-Member</b> : RM477.00</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> : Mr Jason / Ms Ramya</p> <p><b>Tel Number</b> : 03-2162 8989 ext 108/119</p> <p><b>Fax Number</b> : 03-2161 3207 / 03-2162 8990</p> <p><b>Email</b> : ramya@ctim.org.my jason@ctim.org.my</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></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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