

**WORKSHOP DETAILS**

**Sales Tax And An Introduction To Goods And Services Tax (GST)**

**Date** : 23 May 2013  
**Time** : 9.00am – 5.00pm  
**Venue** : Concorde Hotel, Kuala Lumpur

**FEE\***

**Early Bird (by 23 April 2013)**

CCH Subscriber/ CCH Executive Events Corporate Member	RM 960
Non-Subscriber	RM1,080

**Regular Fee**

CCH Subscriber/ CCH Executive Events Corporate Member	RM1,080
Non-Subscriber	RM1,200

\* Fee includes workshop materials, certificate of attendance, refreshments & lunch

**In-house corporate training programme is also available!**  
**For more details, please email [events@cch.com.my](mailto:events@cch.com.my)**

**REGISTRATION INFORMATION**

**Sales Hotline** 603.2052.4608 / 603.2052.4604  
**Email** [events@cch.com.my](mailto:events@cch.com.my)  
**Website** [www.cch.com.my](http://www.cch.com.my)  
**Address** COMMERCE CLEARING HOUSE (M) SDN BHD  
Suite 9.3, 9th Floor, Menara Weld,  
No. 76, Jalan Raja Chulan,  
50200 Kuala Lumpur, Malaysia.

**Registration and Payment**

Reservations may be made by telephone/telefax/email but will only be confirmed upon receipt of the relevant registration form(s).

**Payment By Cheque:** All cheques should be crossed, marked A/C payee only and made payable to "Commerce Clearing House (M) Sdn Bhd" with the title of the programme(s) indicated clearly on the back of the cheques.

**Cancellation and Substitution Policy**

A substitute delegate is welcome at any time at no extra charge if the registered participant is unable to attend. Full payment will be charged if cancellation is made after **9 May 2013**. This also applies to no show on the day of event. All notices of cancellation or replacements must be made in writing and acknowledged by CCH via email or fax.

**Programme Changes**

CCH reserves the right to amend or cancel the event due to unforeseen circumstances.

**HRDF Claims**

This workshop is HRDF-SBL claimable, subject to the approval of HRDF.

Pursuant to the provisions of the DIRECT SALES ACT 1993, the registration form herein shall only be used by body corporate. Since Commerce Clearing House (M) Sdn Bhd is unable to accept any individuals who are not body corporate, individual applicants who wish to attend are requested to register themselves at Suite 9.3, 9th Floor, Menara Weld, 76 Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia or call us for registration procedure.

**SPONSORSHIP OPPORTUNITIES**

CCH Asia has designed an attractive range of advertising & sponsorship packages to match your marketing objectives. The packages available offer advertisers and sponsors extensive visibility and ensure direct access to your target market. It is also an excellent platform to promote your organisation to influential players and key decision-makers in the industry. Please email [events@cch.com.my](mailto:events@cch.com.my) for more details.

**THE ORGANISER**

**CCH Executive Events** is the seminar and conference arm that offers timely business critical information, insights and analysis conducted by industry practitioners and academics to provide participants a well-balanced blend of theoretical fundamentals and practical applications. We are backed by over 100 years of multi-national publisher background in a wide array of professional topics especially Taxation, Accounting, Auditing, Corporate Law, Company Secretarial Practice, Business Law, and Employment Law & Human Resources.

**REGISTRATION DETAILS**

Please register me for the workshop

☐ 23 May 2013, Kuala Lumpur (1113 MTE)

**PAYMENT OPTIONS**

☐ I enclose a cheque made payable to "Commerce Clearing House (M) Sdn Bhd"

Please debit my

☐ Visa ☐ Master Card Expiry Date \_\_\_\_\_

Card Number \_\_\_\_\_

Card Holder's Name \_\_\_\_\_

Card Holder's Signature \_\_\_\_\_

**DELEGATE'S DETAILS**

Company \_\_\_\_\_

Delegate 1 (Mr/Ms) \_\_\_\_\_

Job Title \_\_\_\_\_

Email \_\_\_\_\_

Delegate 2 (Mr/Ms) \_\_\_\_\_

Job Title \_\_\_\_\_

Email \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_ Postal Code \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Contact Person \_\_\_\_\_

Email \_\_\_\_\_

Company size ☐ 1-19 ☐ 20-49 ☐ 50-99 ☐ 100-299  
☐ 300-499 ☐ more than 500

Industry \_\_\_\_\_

Authorised Signature & Company Stamp \_\_\_\_\_

**ENROLMENT STATUS**

☐ CCH Executive Events Corporate Member  
☐ CCH Subscriber  
☐ Non-Subscriber

# Sales Tax And An Introduction To Goods And Services Tax (GST)

23 May 2013 ■ 9.00am – 5.00pm ■ Concorde Hotel, Kuala Lumpur

Since 2011, the Royal Malaysian Customs Department (RMCD) has implemented initiatives to improve tax administration and compliance for indirect tax collection. The RMCD revenue collection target for 2012 is RM33 billion. As a result, more audit and enforcement activities are being undertaken and these are targeted at a wide range of businesses. Targeted businesses have included importers, manufacturers, service providers, businesses who are enjoying facilities granted by the RMCD and companies granted tax exemption by the Ministry of Finance. An inadequate grasp of RMCD's requirements may expose the companies to higher risk, tax liabilities and costly penalties. It is therefore important that companies are familiar with the requirements to avoid the pitfalls.

CCH Executive Events presents this 1-day workshop to provide participants with a comprehensive understanding of the present indirect tax system enforced in Malaysia, its implications and consequences for non – compliance and the various facilities provided to maximize cost savings. Further you will also updated on the latest amendments to the Sales Tax Act and an understanding of Goods and Service Tax (GST) which will ultimately replace sales tax and its impact on businesses.

## Benefits of Attending

- » **Guidance:** Who should be registered under the Sales Tax Act 1972
- » **Tips:** Exemptions / Facilities granted under the Act to maximize cost-savings
- » **Practical:** Sales Tax Procedures and compliance issues
- » **Updates:** Updates on Sales Tax and future changes
- » **Analysis:** How GST will affect business presently licensed under the Sales Tax Act

## Who Should Attend

- » Manufacturers
- » Tax Consultants
- » Training Houses
- » Professionals



## Workshop Speaker

**P. Nadaraja** was formerly with the Royal Malaysia Customs (1981-1997) as a Senior Officer of Customs having served in various units and his key areas of focus includes customs administration, import and export procedures, classification, valuation, licensing and compliance matters. He possesses an in-depth knowledge of various customs legislations including Customs Act, Sales Tax Act, Service Tax Act, Excise Act and other subsidiary legislations. He has vast experience in Customs matters and has been a guest lecturer at the Royal Malaysia Customs Academy in Malacca on various occasions to deliver lectures on various aspects of Customs laws and procedures.

In 1997 he left the Customs Department on optional retirement for private practice as an Advocate and Solicitor. He is now involved in legal practice and at the same time is actively involved in conducting seminars and workshops on customs matters. He has also conducted in-house training for various companies including statutory bodies and has advised and consulted upon by companies on issues such as customs and sales tax valuation, classification, service tax matters, drawback, refunds, exemptions and others. He was officially appointed by the Customs Department to conduct Basic Customs Course for forwarding agents during the year 2005 – 2007. He is also an Associate of the Malaysia Institute of Chartered Secretaries and Administrators and an Associate Member of Chartered Tax Institute of Malaysia (ACTIM) and is currently involved in customs litigation and rendering of consultancy services on Customs matters.



## Programme Outline

### 1. Concept of Sales Tax

- Legislations
- Taxable Goods
- Sch. A, B & C of ST(E)O 2008
- Scope of charge
- Meaning of Manufacture
- None application of sales tax
- Meaning of sale & sales value
- Rate of Tax

### 2. Licensing under Sales Tax Act

- Taxable person
- Exemption from Licensing
  - Sales Tax (Exemption from Licensing) Order 1997
  - Certificate of Exemption
- Sales Tax Licence

### 3. Sales Tax Procedures

- Responsibilities of License
- Invoices
- Credit Notes & Discounts
- Goods exported and sales to LMW
- Sales Tax Returns & Penalty
- Sales Tax refund & Drawback
- Amendments / Cancellation of Sales Tax Licence

### 4. Facilities under Sales Tax Act

- Ring System
  - Cukai Jualan 5
  - Cukai Jualan 5A
  - Cukai Jualan 5B
- Refund System
- Credit System
  - Cukai Jualan 10
- Cukai Jualan (Pentadbiran) 2
- Facility under jadual C ST(E)O 2008

### 5. Other Facilities

- Jadual B Sales Tax (Exemption) Order 2008
  - Items 1,2,5,8,11,12,28,71 and 85
- Jadual C Sales Tax (Exemption) Order 2008
  - Items 1 – 13

### 6. Refund / Drawback of Sales Tax

### 7. Customs Ruling and Appeal Tribunal

### 8. Offences and Penalties

### 9. Introduction to Goods & Services Tax (GST)

- Objective & Rationale
- Scope and Charge to Tax
- Input Tax and Output Tax
- Credit Mechanism
- Types of Supply