

Malaysia has undergone numerous circumstances in collecting various taxes and duty as national income through the introduction of Sales Tax Act 1972 and Service Tax Act 1975. The basic rates are 10% and 6% respectively. Government has come out lately the introduction of Goods and Service Tax replacing both of the taxes due to various problems which resulted loss in collection of duty and taxes especially the inherent weakness of both Sales Tax and Service Tax. Through GST, Government will do reduce reliance on revenue from direct taxes and petroleum. By introducing GST, hoping that the government will do increase the collection through manageable tax collection which are more stable source of income and significant effective and efficiencies.

### OBJECTIVE

- Responding to the GST policy proposals and legislation
- Addressing GST strategic issues.
- Analyzing the GST impact on contracts, pricing, systems, processes and infrastructures.
- Training of personnel on GST and communication with costumers and suppliers.
- Relief, Exemptions, Refunds, and Remission.

### WHO SHOULD ATTEND

CEO's, General Managers, Exporters, Financial Controllers, Accountants, Auditors, Manufacturers, Traders, IT Personnel, Purchasing & Procurement Managers, Operation Managers, Tax Advisors.

**FACILITATOR DR KHAIRUDIN AHMAD**, holds a PhD from Cambridge Management Institute of United State of America. He has 18 years of working experience in manufacturing industries, which has been attached in several departments such as logistics, shipping, purchasing, warehousing, human resource and production planning. He has conducted numerous training programs on in-house and public programs since year 2000 with FMM-IM Johor Branch. Namely Malaysian Customs Procedures Series, Inventory and Warehouse Management Series, International Logistics – Documentation and Procedures Series & Purchasing Management Series. In performing his responsibilities, he has attended several courses conducted by Royal Malaysian Customs and Ministry of Finance pertaining to Goods and Service Tax (GST) since 2007. And the combination of Customs Act 1967, Sales Tax Act 1972, Service Tax Act 1975 and Excise Act 1976 knowledge.

### CONTENTS

#### ♦ Introduction of GST

#### ♦ Objective of GST

- \*Comparing SST vs. GST

#### ♦ Rationale for Implementing GST

- \*Scope and Charge to GST

#### ♦ Types of Supply

- \*Standard Rated Supply
- \*Zero Rated Supply
- \*Exempt Supply
- \*Out of Scope Supply

#### ♦ Tests for GST

- \*What is a supply
- \*Taxable Supply
- \*Taxable Person
- \*Concept of Business
- \* Input & Output Tax, and Credit Mechanism

#### ♦ Concept of Supply

- \*Place of Supply
- \*Time of Supply
- \*Value of Supply
- \*Reliefs, Exemption, Refund & Remission
- \*Computation of Taxable Turn-over

#### ♦ Registration

- \*Liability to Register , Voluntary Registration
- \*Group Registration , Branch Registration , Exemption from Registration
- \*Partnership , Deregistration

#### ♦ Accounting for GST

- \*Taxable Period
- \*Accounting Basis
- \*Bad Debt Provision
- \*Tax Invoice & Simplified
- \*Tax Invoice
- \*GST Returns
- \*Input Tax Credit (ITC)
- \*Input Tax Apportionment
- \*Demines Principle
- \*Input Tax Adjustments

#### ♦ Special Cases

- \* Treatment of Agents – Transportation, forwarding etc.
- \*Warehousing Scheme (WS)
- \*Approved Trader Scheme (ATS)
- \*Approved Toll Manufacturer Scheme (ATMS)
- \*Designated Areas (DA)
- \*Review and Appeals

#### ♦ Transitional Issues

- \* Payments & Invoicing before GST
- \*Effect on GST
- \*Unreviewable Contracts
- \*Progressive & Periodic Supply
- \*Rights granted for life
- \*Refund of sales tax on goods held on hand

#### ♦ Special Refund

**Closing Date : May 11, 2018**

### REGISTRATION FORM

Dear Sir,  
Please register the following participant(s) for the above programme

1 Name : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 I.C No : \_\_\_\_\_  
 H/P No. : \_\_\_\_\_

2 Name : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 I.C No : \_\_\_\_\_

If vegetarian meal required. \_\_\_\_\_ pax (if space is insufficient, please attach a separate list)

#### Submitted by:

Name : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Company : \_\_\_\_\_  
 Address : \_\_\_\_\_  
 GST No. : \_\_\_\_\_  
 Tel & Fax No. : (T) \_\_\_\_\_ (F) \_\_\_\_\_  
 Email : \_\_\_\_\_

Enclosed cheque/bank draft No \_\_\_\_\_ for RM \_\_\_\_\_ being payment for \_\_\_\_\_ participant(s) made in favour of the "FMM Institute" should be forwarded to the Secretariat **before May 11, 2018.**

- \* There will be no refund for cancellation within 3 days prior to the programme; 50% refund for cancellation between 3-6 days;
- \* Full refund for cancellation 7 days prior to the programme; Cancellation must be in writing. Replacement can be accepted at no additional cost.
- \* The FMM reserves the right to change the facilitator, date or reschedule the above programme and all efforts will be taken to inform participants of the changes. \* Upon sending the registration form, you are deemed to have read and accepted the terms and conditions.

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