

## OBJECTIVES

- Keep abreast of recent developments in GST
- Analyse legal issues before the GST Tribunal & Court and derive guidance on compliance and best practices
- Discuss and solve practical issues of GST reimbursement and disbursement
- Gain an understanding of the GST collection system and explore possible optimal solutions for compliance and business value
- Manage restructuring arrangements to comply with anti-avoidance law
- Discuss and understand the practicalities of GST and digital transactions
- Earn 25 CPD points recognised by MOF for the purpose of renewal of the GST tax agent licence

## WHO SHOULD ATTEND

- Accountants/GST Compliance Officers
- Chief Operating Officers
- Tax Managers/Business Managers
- Financial Controllers
- Heads of Resource Management/Procurement
- Human Capital Officers
- Government Officers
- GST Tax Agents

## CONFERENCE PROGRAMME

### DAY 1

8:00am	Registration & Welcome Refreshments
9:00am	Arrival of Guest of Honour
9:10am	Welcome Remarks <b>Salihin Abang</b> <i>President, Malaysian Institute of Accountants</i>
9:25am	Keynote Address <b>Dato' Sri Subromaniam Tholasy</b> <i>Director-General, Royal Malaysian Customs Department</i>
9:45am	Launching Ceremony
10:00am	Morning Refreshments & Networking
10:30am	<b>SESSION 1. LATEST DEVELOPMENTS IN GST</b> GST rules and practices are constantly evolving. This session will highlight the key recent developments arising from legal changes, updates of Custom's guides and the issuance of Director General's decisions (including the amendments). Also under discussion will be the practical implications of the developments, overview of the statutory resources (Act, Regulations and Orders; and the amendments thereto) and the Custom's Guides. <b>SPEAKER:</b> <b>Asmah Ibrahim</b> <i>Senior Assistant Director of Customs I, Royal Malaysian Customs Department</i>
11:15am	<b>SESSION 2. COMMON ISSUES IN GST IMPLEMENTATION (PANEL SESSION)</b> This session discusses both the common and different challenges and issues faced by various key industries and companies in implementing GST. It is essential that stakeholders stay abreast of the new developments to ensure that businesses optimise their GST compliance and to improve public confidence in the system. Regulators are keenly aware of these challenges and aim to enhance GST education and provide adequate information to the public in order to protect their interest and build confidence in the GST system. <b>PANELLISTS:</b> <b>Yap Lai Han</b> <i>Tax Executive Director, PricewaterhouseCoopers Taxation Services Sdn Bhd</i> <b>Sathya Kumar</b> <i>CEO &amp; Founder, Tycoon+ Advisors</i> <b>Christine Tan</b> <i>Vice President, E Stream Software Sdn Bhd</i> <b>Hong Gek Yeow</b> <i>General Manager, Fast Track SBOi Sdn Bhd</i> <b>MODERATOR:</b> <b>Chow Chee Yen</b> <i>Executive Director, Advent MS Tax Consultants Sdn Bhd</i>
12:30pm	Lunch
2:00pm	<b>SESSION 3. A DIALOGUE WITH THE TITANS OF THE MALAYSIAN TAX ARENA</b> Taxation is critical to nation-building because it represents one of the main sources of government income and is used to finance government expenditures. This session features leading regulators from the RMCD and the IRBM who are expert in the policy and implementation of direct and indirect taxes, and will highlight how these are deployed to benefit national development. Simultaneously, this session will explore the current Malaysian tax landscape and developments to update participants on their tax knowledge and the tax profession. <b>PANELLISTS:</b> <b>Dato' Sri Subromaniam Tholasy</b> <i>Director-General, Royal Malaysian Customs Department</i> <b>Datuk Sabin Samitah</b> <i>Chief Executive Officer, Inland Revenue Board of Malaysia</i> <b>MODERATOR:</b> <b>SM Thanneermalai</b> <i>Managing Director, Crowe Horwarth KL Tax Sdn Bhd</i>
3:15pm	<b>SESSION 4. GST IMPLICATION AND RESTRUCTURING ARRANGEMENT TO COMPLY WITH ANTI-AVOIDANCE LAW</b> Tax liabilities constitute a direct cost of doing business. Thus, minimising tax exposure through tax planning is an important aspect of business strategy and management. Meanwhile, from the perspective of revenue authorities, it is equally important to counter tax avoidance. Hence, most tax jurisdictions include anti-avoidance provisions in their tax laws to defeat or pre-empt anticipated avoidance schemes, mischief, or to plug loopholes that have come to light. Similarly, business transactions involving GST must be scrutinised thoroughly to ensure that any business arrangement or structures will not be accused of GST avoidance. This session provides guidance on how businesses can best comply with GST anti-avoidance law. <b>SPEAKER:</b> <b>Tan Eng Yew</b> <i>Indirect Tax Leader, Deloitte Malaysia</i>
4:00pm	Afternoon Refreshments & End of Day 1

### DAY 2

8:00am	Welcome Refreshments
9:00am	<b>SESSION 5. CORPORATE GOVERNANCE OF GST COLLECTION (PANEL SESSION)</b> The government has gone the extra mile to enhance GST governance and transparency in order to create positive public and stakeholder perception of this new taxation system. This session discusses the government's efforts to improve governance and accountability in its GST collection initiatives, and analyse how GST is being utilised to improve the national economy and social wellbeing and help the nation to achieve high income status. <b>PANELLISTS:</b> <b>Dato' Chua Tia Guan</b> <i>Founding Member, PEMUDAH</i> <b>MA Sivanesan</b> <i>Deputy UnderSecretary (Indirect Tax &amp; GST Policy Sector) Tax Division, Ministry of Finance, Malaysia</i> <b>Wan Suhaimie Wan Saidie</b> <i>Head of Economic Research, Kenanga Investment Bank Berhad</i> <b>MODERATOR:</b> <b>Umapagan Ampikaipakan</b> <i>Producer/Presenter, BFM 89.9</i>
10:15am	Morning Refreshments & Networking
10:45am	<b>SESSION 6. GST ON CROSS BORDER TRANSACTIONS AND DIGITAL ECONOMY (PANEL SESSION)</b> From policy perspective, GST is characterised as a consumption tax and thus the tax treatment is prescribed based on the place of consumption. Mistakes, oversight, incomplete documentation in relation to cross-border transaction leads to costly adjustments (zero-rated vs standard rated) during GST audits. This panel session highlights the practical issues involved in GST treatment for import and export of goods and services in relation to conventional transactions as well as the digital economy. <b>PANELLISTS:</b> <b>Aaron Bromley</b> <i>Indirect Tax Partner, Ernst &amp; Young Tax Consultants Sdn Bhd</i> <b>Larry James Sta Maria</b> <i>Senior Tax Manager-Group Tax, Sime Darby Berhad</i> <b>Dato' Paddy Abd Halim</b> <i>Deputy Director General of Customs (Customs &amp; GST), Royal Malaysian Customs Department</i> <b>Fan Kah Seong</b> <i>Director, PKF Malaysia</i> <b>MODERATOR:</b> <b>Thenesh Kannaa</b> <i>Partner, TraTax</i>
12:00pm	<b>SESSION 7. CURRENT THEMES IN GST DISPUTES &amp; CONTROVERSIES</b> The GST tax regime has been in force for over two years, and has seen its fair share of controversies, chiefly arising from issues surrounding its implementation. This session will discuss selected Malaysian GST decisions and trends, including hot topics surrounding GST disputes, as well as possible controversies which may arise. Also discussed are selected GST/VAT cases from other jurisdictions. <b>SPEAKERS:</b> <b>Anand Raj</b> <i>Partner, Tax and Revenue Practice Group, Shearn Delamore &amp; Co.</i> <b>Irene Yong</b> <i>Partner, Tax and Revenue Practice Group, Shearn Delamore &amp; Co.</i>
12:45pm	Lunch
2:15pm	<b>SESSION 8. ENFORCEMENT AND COMPLIANCE ON GST</b> Given the RMCD's continuing emphasis on GST enforcement and compliance, audit activity is expected to increase as part of the continuation of the Customs Blue Ocean Strategy (CBOS) launched last September. However, the RMCD intends to take a lighter hand in GST audits this year. More time will be spent understanding businesses and helping them with their problems instead of immediately taking a more punitive approach. Find out how RMCD can assist and guide in understanding your business as well as helping you in solving the issues that may arise, while at the same time remain focused and in compliance. <b>SPEAKER:</b> <b>Zaizah Zainuddin</b> <i>Deputy Director of Customs (Compliance), Royal Malaysian Customs Department</i>
3:00pm	<b>SESSION 9. GST REIMBURSEMENT &amp; DISBURSEMENT-PRACTICAL ISSUES AND CROSS BORDER TRANSACTIONS (PANEL SESSION)</b> The correct GST treatment for the reimbursement and disbursement of expenses is crucial to all GST-registered businesses, in order to avoid costly penalties and the liability to fund any shortfall arising from the failure to charge GST. This session aims to guide businesses on the correct implementation of GST treatment to achieve maximum savings, and will also discuss the practical GST issues involved in cross border supply of goods and zero-rating for services' invoices to foreign customers. <b>PANELLISTS:</b> <b>Ng Sue Lynn</b> <i>Executive Director-Indirect Tax Services, KPMG Tax Services Sdn Bhd</i> <b>Juriah Noor Juhari</b> <i>Senior Assistant Director of Customs I, Royal Malaysian Customs Department</i> <b>MODERATOR:</b> <b>Tiffany Tang</b> <i>Managing Partner, Treasure Mind Sdn Bhd</i>
4:15pm	Afternoon Refreshments & End of Conference