

GST CONFERENCE 2017

Driving Towards Greater Tax Governance

18 & 19 September 2017 (Monday & Tuesday),
Kuala Lumpur Convention Centre, Kuala Lumpur

Effective and efficient tax collection is a key pillar supporting the nation's socioeconomic development.

Moving forward, regulators have to improve GST governance and processes to ensure that taxpayers discharge their responsibility of paying tax while educating them on the importance and contribution of their taxes.

Since the inception of GST on 1 April 2015, the country has moved smoothly to accept the new consumption tax regime. As GST matures, it is expected that improved enforcement and governance will see an increase in GST collection as well as audit activity by the Royal Malaysian Customs Department to ensure compliance.

Our annual GST Conference, jointly organised by the Malaysian Institute of Accountants and the Royal Malaysian Customs Department, once again tracks the latest regulatory developments, best practices and challenges in applying the GST.

Find out more about how tax authorities are actively adapting their enforcement strategies, focus and policies to encourage compliance while stimulating business. At the same time, learn more about how businesses can balance regulatory compliance while delivering sustainable value to stakeholders.



For purposes of
Section 170 GST Act 2014

*** SPECIAL HIGHLIGHT ***

A DIALOGUE WITH THE TITANS OF THE MALAYSIAN TAX ARENA

FEATURING:



**Dato' Sri
Subromaniam Tholasy**
*Director-General,
Royal Malaysian Customs Department*



Datuk Sabin Samitah
*Chief Executive Officer,
Inland Revenue Board
of Malaysia*

JOINTLY ORGANISED BY:



MALAYSIAN INSTITUTE
OF ACCOUNTANTS



ROYAL MALAYSIAN
CUSTOMS DEPARTMENT

SUPPORTED BY:



Smart Business Solutions

MEDIA PARTNERS:



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 <i>President, Malaysian Institute of Accountants</i>
9:20am	Special Address Dato' Sri Subromaniam Tholasy <i>Director-General, Royal Malaysian Customs Department</i>
9:30am	Keynote Address by Guest of Honour
10:00am	Morning Refreshments & Networking
10:30am	SESSION 1. LATEST DEVELOPMENTS IN GST 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. SPEAKER: <i>Representative from Royal Malaysian Customs Department</i>
11:15am	SESSION 2. COMMON ISSUES IN GST IMPLEMENTATION (PANEL SESSION) 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. PANELLISTS: Yap Lai Fan <i>Tax Executive Director, PricewaterhouseCoopers Taxation Services Sdn Bhd</i> MODERATOR: Chow Chee Yen <i>Executive Director, Advent MS Tax Consultants Sdn Bhd</i>
12:30pm	Lunch
2:00pm	SESSION 3. A DIALOGUE WITH THE TITANS OF THE MALAYSIAN TAX ARENA 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. PANELLISTS: Dato' Sri Subromaniam Tholasy <i>Director-General, Royal Malaysian Customs Department</i> Datuk Sabin Samitah <i>Chief Executive Officer, Inland Revenue Board of Malaysia</i> MODERATOR: SM Thanneermalai <i>Managing Director, Crowe Horwarth KL Tax Sdn Bhd</i>
3:15pm	SESSION 4. GST IMPLICATION AND RESTRUCTURING ARRANGEMENT TO COMPLY WITH ANTI-AVOIDANCE LAW 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. SPEAKER: Tan Eng Yew <i>Indirect Tax Leader, Deloitte Malaysia</i>
4:00pm	Afternoon Refreshments & End of Day 1

DAY 2

9:00am	SESSION 5. CORPORATE GOVERNANCE OF GST COLLECTION (PANEL SESSION) 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. PANELLISTS: Dato' Chua Tia Guan <i>Founding Member, PEMUDAH</i> MODERATOR: TBA
10:15am	Morning Refreshments & Networking
10:45am	SESSION 6. GST ON CROSS BORDER TRANSACTIONS AND DIGITAL ECONOMY (PANEL SESSION) 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. PANELLISTS: Aaron Bromley <i>Indirect Tax Partner, Ernst & Young Tax Consultants Sdn Bhd</i> Larry James Sta Maria <i>Senior Tax Manager-Group Tax, Sime Darby Berhad</i> <i>Representative from Royal Malaysian Customs Department</i> MODERATOR: Thenesh Kannaa <i>Partner, TraTax</i>
12:00pm	SESSION 7. DISCERNING RECENT JUDICIAL TRENDS BEFORE THE GST TRIBUNAL & COURTS The GST Tribunal has established that it would be illegal for the Director General (DG) to impose additional requirements outside the expressed provisions of the GST Act and the GST Orders. Further, the GST Tribunal reaffirmed that any power of authority should only be exercised within the limits set by statute. In view of the increased intensity of GST-related audits, it is important to note that taxpayers may challenge the DG before a court of law. The GST Tribunal provides a reassuring safeguard against any overreach in legal authority by an increasingly collections aggressive Customs. Don't miss this discussion on the legal analysis of issues and challenges that arise before the GST Tribunal and Courts. SPEAKER: Saravana Kumar <i>Partner, Lee Hishammuddin Allen & Gledhill</i>
12:45pm	Lunch
2:15pm	SESSION 8. ENFORCEMENT AND COMPLIANCE ON GST 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. SPEAKER: <i>Representative from Royal Malaysian Customs Department</i>
3:00pm	SESSION 9. GST REIMBURSEMENT & DISBURSEMENT-PRACTICAL ISSUES AND CROSS BORDER TRANSACTIONS (PANEL SESSION) 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. PANELLISTS: Arne Midelfart <i>Head of Tax Department, Digi Telecommunications</i> Ng Sue Lynn <i>Executive Director-Indirect Tax Services, KPMG Tax Services Sdn Bhd</i> <i>Representative from Royal Malaysian Customs Department</i> MODERATOR: Tiffany Tang <i>Managing Partner, Treasure Mind Sdn Bhd</i>
4:15pm	Afternoon Refreshments & End of Conference

SPEAKERS



DATO' SRI SUBROMANIAM THOLASY

Dato' Sri Subromaniam Tholasy is Director-General of the Royal Malaysian Customs Department. He has served the department for 30 years in various divisions such as Sales Tax, Service Tax, Account Inspection, Import, Valuation, Post Clearance Audit, Enforcement and GST. He has presented numerous papers at seminars and forums at both local and international levels. Dato' Subromaniam holds a B.Sc. Hons degree in Nuclear Science, an MBA from the United States, and a certificate in Strategic Leadership from University of Oxford, United Kingdom.



CHOW CHEE YEN

Chee Yen has over 25 years tax experience and was involved in tax engagements on cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review and inbound investments. He is a sought after trainer for tax workshops and seminars by professional bodies, firms and corporations, and is a regular speaker at conferences in Hong Kong and Singapore. He is a Member of MIA, Council Member of CTIM, Fellow Member of ACCA, and a graduate of the MICPA Examinations.



SM THANNEERMALAI

SM Thanneermalai is Managing Director of Crowe Horwath KL Tax Sdn Bhd. In the field of taxation since 1980, he specialises in international tax planning, transfer pricing, tax audits, investigations and corporate tax matters relating to M&As. The past President of CTIM, he worked with the Ministry of Finance, MIDA and MITI in the development of policies and legislation. He is a trustee of Malaysian Tax Research Foundation, Council Member of CTIM, member of ICAEW and of the Customs Committee on GST Implementation.



TAN ENG YEW

Eng Yew is the Country Indirect Tax Leader of Deloitte Malaysia, and has over 20 years experience in customs, excise, sales, service tax and GST. He advises on indirect tax matters including impact of proposed transactions and arrangements, indirect tax reviews & due diligences, managing duties exemption for large scale projects, and client representation with the relevant tax authorities. Eng Yew holds a Bachelor of Economics (Accounting), University of Adelaide and is a Fellow with CPA Australia and CTIM, and a Chartered Accountant with MIA.



DATO' CHUA TIA GUAN

Dato' Chua is the Head of Tax & Financial Consulting, Great Vision Advisory Group. He is also a Founding Member of PEMUDAH and co-chaired PEMUDAH's Focus Group on Paying Taxes together with the Deputy Secretary General of the MOF. He is a Board Member of the Secretariat for the advancement of Malaysian Entrepreneurs (SAME); member of GST Monitoring Working Committee, MOF; GST Technical Committee, Customs Department; and Steering Committee for SME High Impact Programme, MAMPU, Prime Minister's Department. He is the author of "GST Planning for Businesses and Consumers".



AARON BROMLEY

Aaron is an Indirect Tax Partner at EY Malaysia, specialising in GST/VAT and has almost 20 years of experience working across the Asia-Pacific region. He assists clients on Malaysia GST matters; transaction advisory, compliance and reporting, systems and process, as well helping clients manage GST controversy. He is also the EY Asia-Pacific Indirect Tax Leader for Global Compliance & Reporting (GCR), and assists clients with regional indirect tax reporting solutions, helping them drive efficiencies through standardisation, centralisation and leveraging off finance transformation initiatives. Prior to EY Malaysia he worked through GST implementation with EY Australia, spent a brief period with the EY China office where he advised clients on VAT, and was an investigator with the New Zealand Inland Revenue Dept.



DATUK SABIN SAMITAH

Datuk Sabin Samitah is Chief Executive Officer of Inland Revenue Board of Malaysia (IRBM), President of the Commonwealth Association of Tax Administrators, and President of the Malaysian Association of Statutory Bodies. He has served with IRBM for over 30 years in various senior capacities including Director of branches, Director of Investigation and Intelligence Centre, State Director, Director of Revenue Management Department, Deputy CEO (Management) and Deputy CEO (Tax Operations). He holds a B.Sc Hons from National University of Malaysia; a Postgraduate Diploma from University of New South Wales, Australia; a Master of Business Administration from University Charles Sturt, Australia; an Advanced Diploma in Taxation and a Certification of Tax Investigator from the Malaysian Tax Academy; a certificate in Senior Leadership from Razak School of Government in collaboration with University of Oxford and Harvard Business School. He is also a Fellow of the Chartered Tax Institute of Malaysia.



THENESH KANNA

Thenesh is a partner at TraTax, an independent tax advisory firm. He is a fellow member of ACCA (UK) and a member of MIA, CTIM and IFA (Netherlands). He holds a diploma in International Taxation from Leiden University, Netherlands, and is a licensed tax agent. He has authored several books on Malaysian taxation, including the Master GST Guide (3rd Ed., 2017), and the Malaysian chapter of the Holding Companies Database by IBFD, Amsterdam. He also writes on tax matters for MIA's Accountants Today, CTIM's Tax Guardian, ACCA's AB Magazine, and the Taxation Institute of Hong Kong's Asia-Pacific Journal of Taxation. He is a member of the CTIM's Editorial Committee and the Technical Committee on Direct Tax I and Indirect Tax. He has presented on wide range of tax topics across Malaysia and internationally.



S. SARAVANA KUMAR

Saravana is a tax lawyer with Lee Hishammuddin Allen & Gledhill, an Adjunct Professor at UNITEN, and chairs the Taxation Section of LAWASIA. His practice areas include Income Tax, GST, RPGT, Petroleum Income Tax, Customs, Excise & Anti-Dumping Duty, and Stamp Duty. He is an Advocate & Solicitor of the High Court of Malaya and a Barrister-at-Law (Inner Temple). He holds an LLB (Honours) from University of London, an LLM in Taxation from London School of Economics and Political Science, and an M.Sc in Development Planning from University College London. He is a frequent speaker at tax conferences and co-authored several books on tax, including CCH's Malaysia Singapore Tax Cases Digest, GST Case Summaries, The Law of Goods & Services Tax in Malaysia, and LexisNexis' Halsbury's Laws of Malaysia (Revenue Law).



ARNE MIDELFART

Arne is Head of Tax Department at Digi Telecommunications. Prior to this Arne has held positions in large multinationals working on tax, corporate and capital structure issues world-wide, including issues on valuation and transfer pricing. A significant part of his earlier work has been related to M&A and investments and tax issues deriving from this line of activities. In early years he worked as an associate in a law firm and for the Norwegian Ministry of Justice. He was also appointed a Deputy Judge in various Norwegian district courts for several years. He holds a degree in law and an MBA in Finance.



NG SUE LYNN

Sue Lynn is Executive Director at KPMG Malaysia, and is a member of the GST Strategic team. She was also seconded to KPMG ASPAC in Singapore from 2011 to 2012. Her experience encompasses corporate income tax, Goods and Services Tax (GST), and advising on Malaysian tax issues including Price Control and Anti-Profitting Mechanism as a result of the introduction of GST. She has assisted numerous leading overseas and locally headquartered multinationals on GST implementation, advisory, compliance as well as health checks. Sue Lynn is a regular speaker at GST seminars and workshops (locally and internationally), and has authored several GST articles.

PARTICIPANTS' DETAILS

Participant 1 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Vegetarian Meal

Membership No.:

Designation: Email:

Member Non-member Sponsored Staff¹

(Sponsoring MIA member's name & membership no.)

Participant 2 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Vegetarian Meal

Membership No.:

Designation: Email:

Member Non-member Sponsored Staff¹

(Sponsoring MIA member's name & membership no.)

Participant 3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms): Vegetarian Meal

Membership No.:

Designation: Email:

Member Non-member Sponsored Staff¹

(Sponsoring MIA member's name & membership no.)

ORGANISATION'S DETAILS

Organisation:

Industry: Contact Person:

Address:

Email: Tel: Fax:

GSTID No.:

(Applicable for Companies/Individuals registered with the Royal Malaysian Customs Department)

Signature & Company Stamp:

PAYMENT DETAILS

Payment by Cheque

Bank & Cheque No.: Amount RM:

Payment by Credit Card

Visa Master

Cardholder's Name:

Card No.: Expiry Date:

I Authorise Payment of RM:

Kamarul Aidi
RMCD

Cardholder's Signature: Date:

TERMS & CONDITIONS

PROGRAMME FEE

- Fee is payable to **MALAYSIAN INSTITUTE OF ACCOUNTANTS**
- Fee includes course materials, lunch and 2 tea breaks per day.
- Full payment of the above amount shall be made within thirty (30) days from the date of the Payment Advice or on the day of the event, whichever earlier.
- Admittance may be denied upon failure to make full payment as per the above requirement.

CANCELLATION/TRANSFER

Upon registering, participant(s) are considered successfully enrolled in the event. Should participant(s) decide to cancel/transfer their enrolment, a cancellation/transfer policy shall be applied as follows.

- Written cancellation/transfer received less than seven (7) days from the date of the event:
 - A refund (less administrative charge of 20%) will be made
 - Unpaid registrations will also be liable for 20% administrative charges
- Written cancellation/no show on the day of the programme:
 - No refund will be entertained
 - Unpaid registrations will also be liable for full payment of the registration fee
 - Partial cancellation is not allowed

You can substitute an alternate participant if you wish to avoid cancellation/transfer charges. Any difference in fees will be charged accordingly.

***Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed after the registration is accepted. Terms and conditions apply.**

¹The Sponsored Staff must report directly to the sponsoring MIA member in his/her firm or company.

CERTIFICATE OF ATTENDANCE AND CPE HOURS

- All participants will be presented with a Certificate of Attendance upon full attendance and personal completion of the programme.
- For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER

The Organisers reserve the right to change the speaker(s), date(s) and to cancel the programme should circumstances beyond its control arises. The Organisers also reserve the right to make alternative arrangements without prior notice should it be necessary to do so. Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.

PROGRAMME FEES

Member (MIA/CIMA/MRCA);
Bar Council; RMCD Officers;
Boardroom Clients/Associates | RM 1,484

Member Firm's Staff
or Sponsored Staff¹ | RM 1,590

Non-member | RM 1,802

The above Conference fee is inclusive of 6% GST.

*For members, please tick where applicable:

Participant			Association
1	2	3	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MIA member
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CIMA member
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MRCA member
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RMCD Officer
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Bar Council member
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Boardroom Clients/Associates

PROGRAMME DETAILS & REGISTRATION

18 & 19 September 2017 (Monday & Tuesday),
Kuala Lumpur Convention Centre, Kuala Lumpur

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47800 Petaling Jaya
Selangor Darul Ehsan

GST No. : 000955203584

GROUP DISCOUNT

Enjoy 10% Discount

when registering 3 or more participants
from the same organisation

IMPORTANT NOTES:

Registration is on a first-come-first-served basis.
Only fully completed registration form will be processed.