

WORKSHOP 1

GST - LATEST UPDATES, COMMON ERRORS AND TAX CODES -

Date	: 16th May 2018
Time	: 8.15 a.m to 5.00 p.m
Venue	: Banyan Function Room, Sime Darby Convention Centre
Registration Deadline	: 7th May 2018

- Outline -

Public Rulings

- Public Ruling No. 01/2017- Imposition of Penalty
- Public Ruling No. 02/2017- Supply by Healthcare Professional
- Public Ruling No. 03/2017- Gift Rule
- Public Ruling No. 04/2017- Issuance and Holding of Securities
- Public Ruling No. 01/2018- Supply of Commercial Residential Premise

Relief Orders

- Minister's Relief 1/2017

Highlight of 2018 changes to GST

- Review of GST treatment for local authorities
- GST Relief on Construction Services for School Buildings and Places of Worship
- Reimbursement v Disbursement
- Supply of Exported Services
- Review of Cessation of Liability to be Registered

GST Guides—Updates

- General Guide (revised as at 24th August 2017) Imported Services

Common Errors Discovered During GST Audit

GST coding for both supply and purchase- based on GST guide on accounting software (revised as at 5th February 2018).

WORKSHOP 2

TRANSFER PRICING IN MALAYSIA - LATEST UPDATES AND DEVELOPMENTS -

Date	: 13th June 2018
Time	: 8.15 a.m to 5.00 p.m
Venue	: Banyan Function Room, Sime Darby Convention Centre
Registration Deadline	: 4th June 2018

- Outline -

Transfer Pricing (TP) Rules 2012 and TP Guidelines 2012 (updated 15th July 2017)

- Scope of TP Rules and Guidelines
- Meaning of control and associated
- Meaning of arm's length principle
- Determination of arm's length price
- Factors determining comparability
- Different TP methodologies in arriving at arms' length price
- TP adjustment by DGIR
- Compensating adjustment
- Intragroup services
- Intragroup Financing (Loan)
- Interest on financial assistance
- Retention of records
- Contemporaneous TP documentation
- Penalty
- Form on Cross Border Transactions by IRB (Form MNE)
- Earning Stripping Rules (ESR)

Advanced Pricing Arrangement (APA) Rules 2012 and APA Guidelines 2012

- Scope of APA Rules and Guidelines
- APA process
- Withdrawal of APA
- Effect of APA
- Request for rollback
- Filing of APA compliance report
- Revision/Cancellation/Revocation/Renewal of APA
- Form APA1 and APA2

Foreign Account Tax Compliance Act (FATCA)

Common Reporting Standard (CRS)

Country-by-Country Reporting (CbCR) Rules 2016

Overview of Base Erosion and Profit Shifting (BEPS)

WORKSHOP 3

WITHHOLDING TAX IN MALAYSIA - LATEST UPDATES AND DEVELOPMENTS -

Date	: 19th July 2018
Time	: 8.15 a.m to 5.00 p.m
Venue	: Banyan Function Room, Sime Darby Convention Centre
Registration Deadline	: 10th July 2018

- Outline -

Purpose and objectives of withholding tax

Payments that are subject to withholding tax:

- Interest (S109)
- Royalty (S109)
- Service fee (S109B)
- Rental of movable property (S109B)
- Gains or profits under S4(f) (S109F)
- Public entertainer fee (S109A)
- Contract fee (S107A)

- Penalties for non-compliance
- Public Ruling No. 1/2014–withholding tax on special classes of income (S109B withholding tax)
- S109B versus S107A withholding tax
- S109A versus S109B withholding tax
- Public Ruling No. 1/2010–withholding tax on other gains or profits (S109F withholding tax)
- S109B versus S109F withholding tax
- Practical issues in relation to withholding tax
- What is Permanent Establishment?
- Impact of Double Tax Agreements on withholding tax
- Withholding tax and GST on imported services

Redefinition/amendments of the following in Budget 2018:

- Royalty
- Public entertainer (Public Ruling No. 6/2017)
- Payment for services

Practice Note 1 / 2017

- Issues on effective date

Practice Note 2 / 2017

- Issues on existing double taxation avoidance agreement

Practice Note 3 / 2017

- Clarifications on effective date of Income Tax (Exemption) (No. 9) Order 2017

Practice Note 1 / 2018

- Tax Treatment on Digital Advertising

New tax audit framework on withholding tax

SEMINAR FEE (HRDF Claimable )

DELEGATE	NON-CLIENT	CLIENT
Single	RM530.00 each*	RM500.00 each*
2 delegates or more (from same company)	RM500.00 each*	RM460.00 each*

*The fees stated above are inclusive of GST 6%.

REGISTRATION FORM

Speaker : **CHOW CHEE YEN**

Executive Director

Advent MS Tax Consultants Sdn Bhd

 Workshop 1 Registration Deadline 7th May 2018 Workshop 2 Registration Deadline 4th June 2018 Workshop 3 Registration Deadline 10th July 2018

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Chee Yen is a Council Member of the Chartered Tax Institute of Malaysia ["CTIM"], a Chartered Accountant of the Malaysian Institute of Accountants ["CA(M)"] and a Fellow Member of the Association of Chartered Certified Accountants ["FCCA"]. He is also a graduate of the Malaysian Institute of Certified Public Accountants ["MICPA"] examinations.

Chee Yen has approximately 27 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, merger and acquisition exercise, group tax review and inbound investments.

Prior to Advent MS, Chee Yen was attached to three of the Big Four accounting firms. Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for many tax workshops and seminars organised by MIA, CTIM, ACCA, CPA Australia, the STAR newspapers and in-house training for both professional firms and corporations. He has also addressed many international conferences as a guest speaker in Hong Kong and Singapore.

Please complete and return the form to

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Contact Person : Mrs Nik Hayati or Ms Ng Sue Yen