



In collaboration with:

North Malaysia Shipping Agents Association (NMSAA)

\*Grab this opportunity now to address your post-implementation issues on the SST 2.0 !

SEMINAR ON "TRANSITION FROM GST TO SST 2.0: WHAT YOU NEED TO KNOW AND THE IMPLEMENTING MECHANISMS" REGISTER NOW! 25 SEPTEMBER 2018 (TUESDAY), 9.00 AM – 5.00 PM Venue: Hotel Equatorial Penang, 1, Jalan Bukit Jambul, 11900 Bayan Lepas, Penang.

\*Special Rate for NMSAA Members and Clients of Moores Rowland Consulting (PG) for every single registration.\*

Who Should Attend: Company/ Business Owners / Entrepreneurs, Managing Directors, Directors, Chief Executive Officers, Chief Financial Officers, General Managers, Financial Controllers, Accountants, Tax Directors/ Senior Managers/ Managers/ Executives, Tax Consultants, Tax Agents, Economists, Corporate Affairs Senior Managers/ Managers/ Executives, Accountants, Logistics / Shipping / Freight Forwarding/ Import / Export / International Business/ Business Development/ Sales/ Warehouse/ Planning/ Procurement Directors/ Senior Managers/ Managers/ Team Leaders/ Supervisors/ Executives/ Officers/ Supervisors and professionals/ executives/ officers who are involved in tax planning and customs matters.

Introduction:

Replacing the Goods and Services Tax (GST), the new Sales and Service Tax (SST 2.0), which comes into effect from 01 September 2018, incorporates changes into a simpler system for businesses and all filings will be done online as compared to manual filings under the old SST and GST. The reinstatement of SST 2.0 will have mixed impacts, challenges and issues to businesses and consumers. However, as a whole, the SST 2.0 is expected to create more disposable income to spur private consumption and business activities.

Learning Objectives

The objectives of the seminar are to provide participants with:

- (i) Updates on the new Sales & Service Tax (SST 2.0);
(ii) Understanding of the framework, guidelines and implementing mechanisms under the new SST 2.0 regime; and
(iii) Awareness on the impacts on businesses following the switch from GST to SST 2.0.

Program Timetable

Table with 2 columns: Time and Seminar Agenda. Rows include: 8.30 am Registration | Networking; 9.00 am Welcome Remark - by Mr. Cheah Eng Kooi, President, North Malaysia Shipping Agents Association (NMSAA); 9.05 am Session 1: Sales Tax - by Mr. Owi Teong Chun, former Senior Assistant Director, Royal Malaysian Customs Department. Includes a list of topics like 'How does Sales Tax function?' and 'Proposed Sales Tax Legislation'.

HRDF Claimable under SBL Scheme

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	<ul style="list-style-type: none"> <li>✓Transition Registration;</li> <li>✓Return &amp; Payment;</li> <li>✓Exemption and Facilities;</li> <li>✓Special Rules Designated Area;</li> <li>✓Special Rules Special Area;</li> <li>✓Transaction Records;</li> <li>✓Accounting Basis and Taxable Period;</li> <li>✓Bad debts;</li> <li>✓Record Keeping;</li> <li>✓Remission of Tax;</li> <li>✓Drawback and Refund Facilities;</li> <li>✓Late Payment Penalty;</li> <li>✓Offences and Penalty.</li> </ul>
10.35 am	<b>Coffee Break   Networking</b>
11.00 am	<p><u>Session 2:</u> <b>Transition from GST to SST: Issues for Planning Ahead</b> – by <i>Mr. Khor Yong Yong, Executive Director, Moores Rowland Consulting (PG) Sdn Bhd</i></p> <ul style="list-style-type: none"> <li>✓Scope and design of the 2018 SST;</li> <li>✓The broad scheme of tax and impact on businesses;</li> <li>✓Value chain of goods; impact of the 10% / 5% sales tax;</li> <li>✓Services: impact of the 6% services tax;</li> <li>✓Property section: impact on residential vs commercial property – is there any hidden cost?</li> <li>✓Discussion on the impact of SST on prices;</li> <li>✓Cascading effects and the mechanics to eliminate it;</li> <li>✓Sub-contracting of manufacturing activities;</li> <li>✓Purchase / import of parts for use in manufacturing process;</li> <li>✓Outsourcing / shared services;</li> <li>✓Interaction between sales tax and services;</li> <li>✓Reimbursement and double service tax;</li> <li>✓Inter-company management services;</li> <li>✓Application of SST on cross-border transactions;</li> <li>✓Incorporate review clauses in quotations &amp; contracts;</li> <li>✓Brief discussion on the principles of the Anti-Profiteering Regulation 2018, the scope of which has been extended effective 6th June 2018 to all goods and services (including distributors and retailers whom are not SST-registered);</li> <li>✓Transitional issues;</li> <li>✓Automatic registration vs application;</li> <li>✓Advances collected prior to 1st September 2018;</li> <li>✓Collections post 1st September 2018;</li> <li>✓GST final input tax credit and closure matters;</li> <li>✓Reviewing tax-efficiency of supply chain in light of the proposed SST model.</li> </ul>
12.30 pm	<b>Panel Discussion   Q &amp; A Session</b> – <i>Moderator: Mr. Cheah Eng Kooi, President, North Malaysia Shipping Agents Association (NMSAA)</i>
12.45 pm	<b>Lunch   Networking</b>
2.00 pm	<p><u>Session 3:</u> <b>Service Tax</b> – by <i>Tn. Muhamad Dzohir Bin Abdul Rahim, Senior Assistant Director II, Royal Malaysian Customs Department Penang</i></p> <ul style="list-style-type: none"> <li>✓Proposed Legislation;</li> <li>✓Scope And Charge;</li> <li>✓Basic Elements of Service Tax;</li> <li>✓Taxable Person;</li> <li>✓Taxable Service;</li> </ul>



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	<ul style="list-style-type: none"> <li>✓Rate Of Tax;</li> <li>✓Service Tax Valuation;</li> <li>✓Registration;</li> <li>✓Miscellaneous.</li> </ul>
4.30 pm	<b>Panel Discussion   Q &amp; A Session – Moderator: Mr. Cheah Eng Kooi, President, North Malaysia Shipping Agents Association (NMSAA)</b>
4.45 pm	<b>Afternoon Coffee Break   Networking</b>
5.00 pm	<b>End of Seminar</b>

#### SPEAKERS

**Mr. Owi Teong Chun**, is former Senior Assistant Director of Royal Malaysian Customs Department with more than 30 years of experience as tax assessment officer, officer in charge of various departments with special skill in interpreting Customs Legislations and Regulations.

Mr. Owi has vast experience in administering a total of 22,000 Goods & Services Tax (GST) registrants in educating, training and managing collection of taxes, refund, facilitation, tax reliefs and other matters related to GST management while he was Officer in Charge of GST Division in KLIA; handling incoming and outgoing international air passengers in relation to import and export of hand carry goods and baggage while he was the Officer in Charge of Air Passengers Examination Unit with strength of 600 staff. He was also Public Relation Officer for Royal Malaysian Customs Department Headquarter Putrajaya responsible for day to day affairs of the department in relation to customers' inquiries, complaints, event management and other international and domestic relation activities.

Prior to the above, Mr. Owi was with Royal Malaysian Customs Department Penang, in charge of ensuring importers' compliance to WTO methods of evaluations and customs duties are collected in accordance with the laws; handling containerized sea cargoes; and ensuring licensed manufacturers' compliance to paying internal taxes such as Sales Tax, Services Tax and Excise Duty. Apart from that, Mr. Owi was also responsible in licensing new sales tax manufacturers and periodical inspections of existing licensed manufacturers to ensure high degree of compliance; responsible in plugging leakages in internal taxes collection such as Sales Tax, Service Tax and Excise Duty; and also as Customs Tax Assessment Officer for import and export cargoes which include sea and air cargoes, Free Industrial Zone, public warehousing and manufacturing warehouse controller.

Mr. Owi has advanced knowledge in HS classification of goods, is an expert in WTO Valuation methods and GST Legislation and Regulations, has vast knowledge in trade facilitation, tax reliefs, refund, drawback, tax disputes and he is former Authorized Customs lecturer for Customs courses.

Mr. Owi graduated from UKM in 1983 with Bachelor of Social Sciences, Anthropology and Sociology, minor in Psychology. He received Excellent Service Awards in year 2000, 2009 and 2014.

**Mr. Khor Yong Yong**, is the Executive Director of Moores Rowland Consulting (PG) Sdn Bhd. Yong Yong is the founder of RW William Yong which is affiliated to RW William Network. He holds a Bachelor of Business Studies (Accountancy) from Massey University, New Zealand and is a member of the Chartered Accountants Australia and New Zealand, ("CAANZ") Malaysian Institute of Accountants ("MIA"). He is also an associate member of Chartered Tax Institute of Malaysia ("CTIM") and Insolvency Practitioners Association of Malaysia ("IPMA"). He is an approved company auditor, approved tax agent, approved GST agent and approved liquidator awarded by the Ministry of Finance. He has more than 16 years of relevant practical experience (as at Year 2016) in the public practice industry including experience obtained in one of the Big 4. He is currently responsible for audit and assurance, tax, GST and corporate recovery.

**Tn. Muhamad Dzohir Bin Abdul Rahim** is currently the Senior Assistant Director II at Cawangan Pulang Balik, Semakan Semula dan Peralihan, Bahagian Cukai Dalam Negeri (SST), the Royal Malaysian Customs Department Penang. He has 24 years of extensive experience with the Royal Malaysian Customs Department. Tn. Muhamad Dzohir has been with Cawangan Gudang Berlesen, Gudang Pengilangan Berlesen (GPB), Cawangan Import Eksport Bagan Dalam, Cawangan Naziran Premis Berlesen, Cawangan Remisi dan Pelupusan, Cawangan Kawalan Pungutan and Unit Akaun Belum Terima Cukai Dalam Negeri, prior to his current responsibility at Cawangan Pulang Balik, Semakan Semula dan Peralihan, Bahagian SST. He graduated from Universiti Kebangsaan Malaysia (UKM) in Business Administration.



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**Investment / Participation Fees**

Normal fee: RM 350.00 per participant

**Special Rate of RM 320.00** per participant for NMSAA Members and clients of Moores Rowland Consulting (PG) Sdn Bhd for every single registration

**REGISTRATION FORM**



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 Venue: **Hotel Equatorial Penang**, 1, Jalan Bukit Jambul, 11900 Bayan Lepas, Penang.



No.	Name of Participant(s)	Designation	NMSAA Member? (please ✓)	Client of Moores Rowland Consulting (PG) (please ✓)	Vegetarian? (please ✓)
1					
2					
3					
4					
5					
6					

**Registration Submitted By:**

Company Name:

Company Address:

Contact Person:

Designation:

Tel:

Fax:

Email:

Payment: Enclosed herewith Cheque/ Bank Draft (No. \_\_\_\_\_) amounting to RM \_\_\_\_\_ for ( ) participant(s), crossed and made payable to "flexiEdge Training PLT".

**OR**

Bank in / transfer to our CIMB Bank A/C No.: 800 794 3431 and send us the bank in/ transaction slip.

\*Kindly send your completed registration form through email to Ms. Felicia Tham/ Mr. Quah Eng Siang at [administrator@flexiedge.com.my](mailto:administrator@flexiedge.com.my) or through fax to 04-646 8377.

\*Email your enquiries/ issues on implementation of the new SST 2.0 to us at [administrator@flexiedge.com.my](mailto:administrator@flexiedge.com.my)

\*For further enquiry, please contact Ms. Felicia Tham/ Mr. Quah Eng Siang of flexiEdge Training PLT at Tel: 04-646 8377/ 012-479 8377/ 013-588 3355

**Terms and Conditions**

- Fees are inclusive of program kits, refreshments, lunch and certificate of attendance.
- Program confirmation will be given through email before the program date.
- (a) Cancellation / notice of withdrawal must be given in writing (email) to us before program confirmation, no fee shall be charged.  
 (b) No cancellation is allowed once our program confirmation is emailed to you. However, if registered participant is unable to attend, replacement is allowed. No shows shall be fully billed. No refund if participant/ replacement does not turn up on the program day.
- flexiEdge Training PLT has the right to change the dates, time, venue, speaker(s) or cancel the scheduled program due to unforeseen circumstances beyond its control.

**Closing Date for Registration: 18 September 2018**

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