GST latest updates/audit and Malaysian withholding tax

Thursday, 13 April 2017
Hilton, Kuching
<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
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<tbody>
<tr>
<td>8:30 a.m.</td>
<td>Registration</td>
</tr>
<tr>
<td>9:00 a.m.</td>
<td>Welcome address</td>
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<tr>
<td>9:15 a.m.</td>
<td>Highlighting GST implications arising from key changes to the legislation</td>
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<tr>
<td>10:00 a.m.</td>
<td>Coffee break and networking</td>
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<tr>
<td>10:30 a.m.</td>
<td>Sharing of Customs' insights pertaining to GST audits, refunds and disputes</td>
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<tr>
<td>11:15 a.m.</td>
<td>Panel discussion – Getting ready for GST audits</td>
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<tr>
<td>12:00 p.m.</td>
<td>Questions and answers</td>
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<tr>
<td>12:15 p.m.</td>
<td>Lunch and networking</td>
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<tr>
<td>1:30 p.m.</td>
<td><strong>Overview and items subject to withholding tax:</strong></td>
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<tr>
<td></td>
<td>▶ Special classes of income (changes under the Finance Act 2017)</td>
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<td>▶ Contract payments</td>
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<td>▶ Interest and royalty (Changes under the Finance Act 2017)</td>
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<tr>
<td>3:15 p.m.</td>
<td>Coffee break and networking</td>
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<tr>
<td>3:45 p.m.</td>
<td>Withholding tax on other gains and profits</td>
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<td>Withholding tax administration</td>
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<td>Relief under tax treaties</td>
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<tr>
<td>4:45 p.m.</td>
<td>Questions and answers</td>
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<td>5:00 p.m.</td>
<td>Close</td>
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Session 1: GST latest updates/audit

As we approach two years of GST implementation, Customs are still refining the legislation to be in tandem with business transactions, and this will have an impact on GST reporting processes. In this forum, we will discuss the GST implications of the changes in law and the impact to GST compliance reporting. Our invited speaker from Customs will also share the landscape and direction of GST audits for 2017 and beyond.

Session 2: Malaysian withholding tax

Globalization, coupled with the rapid shift in the world economy in recent years, has driven corporations to explore new markets for growth opportunities. With increasing cross-border investments and presence, corporations are engaging in more international transactions. To protect the bottom line from unexpected tax exposures, Malaysian corporations need to understand the Malaysian withholding tax system, especially in light of recent changes introduced in the Finance Act 2017, and be aware of how double tax treaties may provide taxpayers relief.

We are pleased to bring you this workshop, which is designed to provide you with the latest updates on the Malaysian withholding tax system, tips and traps of withholding tax management and the application of the double taxation agreements. We hope you will be able to join us!

Registration fees

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<th>Registration fee (per person)</th>
<th>Fee (inclusive of GST) (RM)</th>
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<tr>
<td>Normal rate</td>
<td>424.00</td>
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<td>Group registration</td>
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<td>(Group of three (3) individuals and above registering under the same company or group of companies)</td>
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*Fee includes lunch, refreshments and materials.

How to register?

- To register, please submit the fully completed registration form via fax or email and make payment promptly.
- Payment of the registration fee will be due on issuance of the GST Tax Invoice.
- A confirmation of your registration will be sent to you via email before the event date.

For more information:
Email woan-cherng.lo@my.ey.com or wee-ni.sim@my.ey.com or Call Irene Foo at +6082 243 233 (ext. 119)
Our speakers

Yeoh Cheng Guan
Partner, Indirect Tax
Ernst & Young Tax Consultants Sdn. Bhd.

Cheng Guan has over 17 years of tax experience, of which five years were spent in corporate income tax compliance and advisory before moving to indirect tax.

He is the EY Automotive Knowledge Leader in Malaysia and is recognized by industry players. He also serves a wide range of local and multinational clients, mainly in the manufacturing, fast moving consumer goods, electronics and technology, port, power plant generation, joint venture companies, construction, tobacco, oil and gas, trading and services industries.

He has been involved in providing advisory and compliance services on indirect tax matters covering service tax, sales tax, excise duty, customs importation/exportation, free zones, licensed manufacturing warehouses and duty exemption facilities.

Cheng Guan is a regular speaker on Goods and Services Tax (GST) at conferences, seminars and public GST forums organized by EY and external bodies.

He has been the spokesperson for EY at GST forums which were aired on Astro Awani and Malaysian broadcasting stations on numerous occasions.

Asaithamby Perumal
Partner, Business Tax Services
Ernst & Young Tax Consultants Sdn. Bhd.

Asai has more than 20 years of professional experience in providing tax advisory and tax compliance services, including a five-year stint in Australia.

He focuses on tax advisory in relation to group re-organizations and pre-IPO restructuring, as well as tax incentives.

He has professional knowledge in addressing specific tax issues relating to various industries, developed through his involvement in various cases and tax issues that are unique to the industry.

Asai has assisted various clients in withholding tax audits, health-checks and advisory work. In addition, he is a regular speaker at internal training sessions and seminars, especially on withholding tax.
Our speakers

Linda Kuang
Director, Tax Services
Ernst & Young Tax Consultants Sdn. Bhd.

Linda is a Director with Ernst & Young Tax Consultants Sdn. Bhd. in Kuching. She has over 15 years of professional experience in providing corporate and individual tax advisory and compliance services.

In terms of GST experience, she has assisted clients in preparing for the implementation of GST in Malaysia, as well as prepared and submitted a Memorandum to the Tax Review Panel for an industry association in Sarawak.

Post-GST implementation, Linda has been involved in GST health-check exercises and providing GST advice to clients.

Linda is a regular speaker on GST at seminars organised by EY.

Noelle Lily Anak Ronald Morse
Senior Assistant Director I, GST Division
Royal Malaysian Customs Department

Noelle has over 26 years of experience with the Royal Malaysian Customs Department, covering geographical locations such as Kuching, Bintulu and Putrajaya, with a diverse experience in import-export, customs intelligence, company audits as well as GST. She was also part of the GST Special Task Force Team at the Customs Headquarters in Putrajaya.

Noelle is a regular GST trainer for Sarawak’s Customs Department as well as professional bodies such as MIA and CTIM. She is also regularly invited as a trainer / speaker for in-house training sessions organized by industries. She was also actively involved in pre-GST Public Awareness Programs throughout Sarawak.
To: Lo Woan Cherng / Sim Wee Ni
Tel: +6082 243 233
Fax: +6082 41287 / +6082 411287
Email: woan-cherng.lo@my.ey.com / wee-ni.sim@my.ey.com

Closing date for registration: 07 April 2017

Contact person’s details
Name: ________________________________ Tel: ________________________________
Company: ________________________________ Fax: ________________________________
Designation: ________________________________ Email: ________________________________
Address: ________________________________

Participants’ details

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<th>Designation</th>
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<th>Vegetarian meal (Please tick if required)</th>
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Notes:
- Fee includes lunch, refreshments and materials.
- No refund will be given for cancellations made after 05 April 2017. A replacement participant may be sent.
- The organiser reserves the right to make any changes to the programme, venue and/or speakers where necessary.
- 7 CPE hours (participants will be issued a Certificate of Attendance upon request)

Payment details

<table>
<thead>
<tr>
<th>Seminar fee (Fee inclusive of GST) (Please tick one)</th>
<th>Normal rate (RM)</th>
<th>Group discount (RM)</th>
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<td>Fee</td>
<td>424.00 x ____ pax</td>
<td>381.60 x ____ pax</td>
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Please find enclosed a cheque (No. ______________________) for RM_____________.

All cheques should be crossed and made payable to Ernst & Young Tax Consultants Sdn. Bhd.
Please indicate the company’s name and “GST Updates & Malaysia WHT” on the reverse side of the cheque.

For crossed cheque/bank draft
Payable to: Ernst & Young Tax Consultants Sdn. Bhd.
Mail to: Ernst & Young Tax Consultants Sdn. Bhd.
Wisma Bukit Mata Kuching
Jalan Tunku Adbul Rahman
93100 Kuching, Sarawak

For wire/direct payment
Beneficiary: Ernst & Young Tax Consultants Sdn. Bhd.
Account: 322-418948-101
Swift Code: HBMBMYKL
Bank: HSBC Bank Malaysia Berhad
Address: Bangunan Binamas, Jalan Padungan
93100 Kuching, Sarawak
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