



Goods and Service Tax (GST) will be implemented on 1 April 2015 with 6% tax rate. The implementation of GST will replace existing Sales & Services Tax.

**Course dates & details:**

Topic	Construction Industry Seminar	Accounting for GST (Detailed Workshop for Accountants) **
Language	Mandarin	Mandarin
Date	22-01-15, Thursday	23-01-15, Friday
Time	8.30am to 5.30pm	8.30am to 5.30pm
Venue	Grand Paragon Hotel	Grand Paragon Hotel
Fee (Normal Price)	RM450 (per pax) - Inclusive of meals	RM450 (per pax) - Inclusive of meals
Early bird Fee	RM350 (per pax) <b>-valid till 8 January 2015</b>	RM350 (per pax) <b>-valid till 8 January 2015</b>

**Contact us: Key Course Content:**

61, Jalan Perang,  
 Taman Pelangi,  
 80400, Johor Bahru,  
 Johor, Malaysia.

**Tel :** 07-3328335  
**Fax :** 07-3321643

**Company Website:**  
<http://mswongco.com.my>  
**Email:**  
[gst@mswongco.com](mailto:gst@mswongco.com)

**Construction Industry**

- Overview of GST
- GST Registration
- Time and Place of Supply
- Taxable and non-taxable supplies
- Input Tax Credit
- GST Treatment for:
  - Progress Claim/Certification
  - Retention sum
  - Payment not in the form of money
  - Back Charges/Contra payment
  - Tender and Contract Deposit
  - Damages and out of Court Settlement
- Transitional Rules – Construction contracts spanning effective date
- Preparing for GST & Common Issues

**Accounting for GST \*\***

- GST Fundamentals**
  - Basic concepts of GST
  - Outline of 23 tax codes recommended by Customs
  - Mapping of accounts to tax codes
  - Setting up invoice templates
- Accounting for GST**
  - Output tax accounting
    - (timing, 21days rule, inclusive and exclusive pricing)
  - Input tax accounting (general, import)
  - Debit and Credit notes
  - Deemed supplies
  - Reverse charge (imported Services)
  - Recipient accounting
- Bad debt relief
- Input tax repayment
- Blocked input tax
- Related party transactions
- Common issues (e.g. revenue recognition, transactions vs. posting date)
- Managing GST compliance**
  - Documentation requirements and record retention policies
  - Completion of GST-03 return
  - GST checking and reconciliation
  - How to assess GST compliant accounting software

**\*\* Knowledge of GST concept is required prior to attending Accounting for GST. Participants are required to bring their own calculators.**

**Terms & Conditions:**

• **Early Bird** – Registration form or payment to be received by **5.30pm, 8th Jan 2015**. • Seats are limited and based on first-come, first-served basis. • Upon registration, participant(s) is/are considered successfully enrolled for the event. Hence, payments should be made **within 7 working days**. • Should participant(s) decide to cancel/transfer their enrolment, a cancellation/postpone policy shall be applied as follows:  
 a) Cancellation/postpone received **less than five (5) working days** from the date of the event:  
 • Cancellation: Paid registration – 50% refund (Balance 50% is on administrative charge)  
     Unpaid registration – 50% administrative charge is liable.  
 • Postponement: Paid or unpaid registration – Administrative charge of RM100  
 b) Cancellation/ no show on the day of the event:  
 • No refund will be entertained • Unpaid registrations will also be liable for full payment of the registration fee  
 c) No postponement is allowed on the day of event.

**DISCLAIMER:**

M.S Wong & Co. reserves the right to change date(s), venue and to cancel the programme should circumstances beyond its control arises. M.S Wong & Co. also reserves 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.



# REGISTRATION FORM

- Registration can be made via fax or email.
- Please retain original copy for your records.

### Who should attend:

- ✓ General manager
- ✓ Accountant
- ✓ Finance Manager
- ✓ Accounting staff
- ✓ Business Entrepreneur
- ✓ Sole proprietorship
- ✓ Staff from operation, sales & administration

### Why you should attend:

- ✓ To prepare your organization when GST is implemented and to ensure GST readiness
- ✓ To evaluate the impact of GST to the business
- ✓ To identify and deal with major GST issues

### Contact us:

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Tel: 07-3328335

Fax: 07-3321643

http://mswongco.com.my

Email: [gst@mswongco.com](mailto:gst@mswongco.com)

### Participants' Details:

Please ✓ your preferred course(s):

For office use:

- (1) Name : \_\_\_\_\_  Construction Industry, Mandarin (22-01-15)  
 Vegetarian Meal :  Yes  Accounting for GST, Mandarin (23-01-15)
- (2) Name : \_\_\_\_\_  Construction Industry, Mandarin (22-01-15)  
 Vegetarian Meal :  Yes  Accounting for GST, Mandarin (23-01-15)
- (3) Name : \_\_\_\_\_  Construction Industry, Mandarin (22-01-15)  
 Vegetarian Meal :  Yes  Accounting for GST, Mandarin (23-01-15)
- (4) Name : \_\_\_\_\_  Construction Industry, Mandarin (22-01-15)  
 Vegetarian Meal :  Yes  Accounting for GST, Mandarin (23-01-15)

Invoice no : \_\_\_\_\_

### Organization Details:

- Name\* : \_\_\_\_\_  Client  Non-Client
- Industry\* : \_\_\_\_\_
- Contact person\* : \_\_\_\_\_ Contact no.\* : \_\_\_\_\_
- Email / Fax\* : \_\_\_\_\_ No. of participant : \_\_\_\_\_

\* **Mandatory field**

### Payment Details:

Total payment : RM \_\_\_\_\_

- Payment method (Please ✓) :  Cheque (Payable to: M.S. Wong & Co.)  
 Bank-in / Direct Transfer\* (Account: 3123776307, PBB)  
 \*Please email/fax us a copy of bank-in slip

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