

Following Budget 2016 and continuous GST updates in legislation and interpretation, It is crucial for businesses to identify such changes and assess their impacts to the business operations. These workshops are designed to highlight key changes that are relevant to SMEs to enable efficient tax planning and avoid common issues.

Topic	Latest GST Developments and Issues	Budget 2016 Highlights
Language	Mandarin (with English Notes)	Mandarin (with English Notes)
Date	21 <sup>st</sup> March 2016, Monday	22 <sup>nd</sup> March 2016, Tuesday
Time	8.30am – 5.30pm	8.30am – 1.00pm
Venue	Berjaya Waterfront Hotel, Johor Bahru	Berjaya Waterfront Hotel, Johor Bahru
Fee (Normal price)	RM 530 (per pax) Inclusive of meals	RM 106 (per pax)
Early bird Fee	RM 424 (per pax)* Valid till <b>4<sup>th</sup> March 2016</b>	RM 53 (per pax) Valid till <b>4<sup>th</sup> March 2016</b>

The above fees are inclusive of 6% GST.

\* Attendees that sign up for “*Latest GST Developments and Issues*” seminar before the early bird deadline will be entitled to a complimentary seat for “*Budget 2016 Highlights*”.

Contact us:	Key Course Content	Budget 2016 Highlights
61, Jalan Perang, Taman Pelangi, 80400, Johor Bahru, Johor, Malaysia.  Tel : 07-3328335 Fax : 07-3321643  Company Website: <a href="http://mswongco.com.my">http://mswongco.com.my</a>  Email: <a href="mailto:gst@mswongco.com">gst@mswongco.com</a>	<p style="text-align: center;"><u><b>Latest GST Developments and Issues</b></u></p> <p><b>Overview of GST Mechanism</b></p> <ul style="list-style-type: none"> <li>▪ Concept of supply</li> </ul> <p><b>Key GST Updates</b></p> <ul style="list-style-type: none"> <li>▪ Business test from individual perspective (supply of commercial properties and office holders/director's fee)</li> <li>▪ Issuance of invoice/tax invoice (type of invoice(s) and period of issuance)</li> <li>▪ Cross border transactions (export, drop shipment and hand-carry)</li> <li>▪ Recovery of expenses (disbursement and reimbursement, warranty costs, non-recurring expenditure)</li> <li>▪ Gift rule (RM 500 threshold and output tax liability)</li> <li>▪ Claiming input tax (motor vehicles and foreign worker's related insurance)</li> <li>▪ Utility bill of rented property</li> <li>▪ Imported service and reverse charge mechanism (payment date and invoice date)</li> <li>▪ Employee benefits</li> </ul> <p><b>Key Budget Impacts to GST</b></p> <ul style="list-style-type: none"> <li>▪ Zero rated listing (raw food and drugs)</li> <li>▪ Relief items</li> <li>▪ Domestic air passenger transport service in Sabah and Sarawak</li> <li>▪ Entities eligible for approval under ATS</li> <li>▪ Income tax deductibility on input tax disallowed under GST Act 2014</li> <li>▪ Income tax qualifying expenditure and irrecoverable GST</li> </ul> <p><b>Others</b></p> <ul style="list-style-type: none"> <li>▪ Actual case discussions</li> <li>▪ Other Recent Developments</li> <li>▪ Q&amp;A</li> </ul>	<p style="text-align: center;"><u><b>Budget 2016 Highlights</b></u></p> <p><b>Personal Income Tax</b></p> <ul style="list-style-type: none"> <li>▪ Increased tax rate for high income earners</li> <li>▪ Changes in personal tax reliefs and tax treatments</li> </ul> <p><b>Corporate Income Tax</b></p> <ul style="list-style-type: none"> <li>▪ Deferred revenue/ advance receipts</li> <li>▪ Interest payable but not due to be paid</li> <li>▪ Replacement parts and major components</li> <li>▪ S108 balance</li> <li>▪ Offences and penalties</li> </ul> <p><b>Tax Incentives</b></p> <ul style="list-style-type: none"> <li>• Special Reinvestment Allowance</li> <li>• R&amp;D incentives</li> <li>• Allowance for Increased Export Incentives</li> <li>• Food production projects</li> </ul> <p><b>Goods and Services Tax</b></p> <ul style="list-style-type: none"> <li>▪ Zero rated listing (raw food and drugs)</li> <li>▪ Relief items</li> <li>▪ Domestic air passenger transport service in Sabah and Sarawak</li> <li>▪ Entities eligible for approval under ATS</li> <li>▪ Non allowable expenses</li> <li>▪ Capital allowance claim on input tax</li> <li>▪ Adjustment to qualifying expenditure and residual expenditure arising from GST adjustment</li> </ul> <p><b>Real Property Gain Tax</b></p>



# 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 understand and address post GST implementation issues
- ✓ To ensure GST has been properly accounted for
- ✓ To identify and deal with major GST changes
- ✓ To identify and evaluate the impact of Budget 2016 to the business as well as individual

## Contact us:

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

Tel: 07-3328335  
Fax: 07-3321643  
http://mswongco.com.my  
Email: [gst@mswongco.com](mailto:gst@mswongco.com)

## Participants' Details:

### (Please ✓ your preferred course):

For office use:

(1) Name : \_\_\_\_\_  
Vegetarian Meal :  Yes

- Latest GST Developments and Issues (21-03-2016)
- Budget 2016 Highlights (22-03-2016)

\_\_\_\_\_

(2) Name : \_\_\_\_\_  
Vegetarian Meal  Yes

- Latest GST Developments and Issues (21-03-2016)
- Budget 2016 Highlights (22-03-2016)

\_\_\_\_\_

(3) Name: \_\_\_\_\_  
Vegetarian Meal :  Yes

- Latest GST Developments and Issues (21-03-2016)
- Budget 2016 Highlights (22-03-2016)

\_\_\_\_\_

(4) Name : \_\_\_\_\_  
Vegetarian Meal :  Yes

- Latest GST Developments and Issues (21-03-2016)
- Budget 2016 Highlights (22-03-2016)

\_\_\_\_\_

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

## Organization Details:

Name\* : \_\_\_\_\_  Client  Non-Client

Industry\* : \_\_\_\_\_

Contact person\* : \_\_\_\_\_ Contact no.\* : \_\_\_\_\_

Email / Fax\* : \_\_\_\_\_ No. of participant : \_\_\_\_\_

\* **Mandatory fields**

## Payment Details:

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

Payment method (Please ✓) :  Cheque (Payable to: M.S. Wong & Co.)  Bank-in / Direct Transfer# (Account: 1183045038, UOB)  
Cheque No. : \_\_\_\_\_ #Please email/fax us a copy of bank-in slip

### Terms & Conditions:

- Early Bird** – Registration form or payment to be received by **5.30pm, 4<sup>th</sup> March 2016** - Seats are limited and based on first-come, first-served basis.
- Normal** - Upon registration, participant(s) is/are considered successfully enrolled for the event. Hence, payments should be made **within 5 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/Cancellation is allowed on the day of event.
  - d) Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).