

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