



## **SST – Principles, Concepts and Compliance**

**SBL/HRDF Claimable**

Sales Tax and Service Tax are new tax systems implemented in Malaysia to replace the Goods & Service Tax (GST). It is a single stage tax system encompassing various reliefs and exemptions unlike the previous GST system. The objective of the seminar is to introduce participants the principles and concepts related to Sales Tax and Service Tax and how businesses can benefit from the various reliefs and exemptions granted under the legislations and not the least the issue of compliance with the legislations.

### **How You Will Benefit**

- Understand the basic concepts under SST
- Determine who is required to be registered under Sales & Service Tax (SST)
- Understand the different type of exemptions, facilities and reliefs granted under the Sales Tax and Service Tax
- Understand SST procedures documentation & compliance issues
- How SST will affect businesses presently licensed under GST
- The basic similarities and differences between GST and SST and how it is going to affect your business
- Understanding the basic requirements under Sales and Service Bill 2018

### **Course Outline**

#### **Module 1: Goods & Service Tax**

- Outline of Basic Concepts of GST in comparison to SST
- Transitional Issues related to transition from GST to SST
- Matters to be noted in the Goods and Services (Repeal) Bill 2018

#### **Module 2: Sales Tax in 2018**

- Proposed Legislations
  - Sales Tax Act 2018
  - Sales Tax Regulations 2018
  - Sales Tax (Customs Ruling) Regulations 2018
  - Sales Tax (Rules of Valuation) Regulations 2018
  - Sales Tax (Compounding of Offences) Regulations 2018
  - Sales Tax (Amount Of Sale Value Of Taxable Goods Manufactured) Order 2018
  - Sales Tax (Rates Of Tax) 2018
  - Sales Tax (Goods Exempted From Sales Tax) Order 2018
  - Sales Tax (Person Exempted From Sales Tax) Order 2018
  - Sales Tax (Exemption From Registration) Order 2018
  - Sales Tax (Imposition of Tax In Respect Of Designated Areas) Order 2018
  - Sales Tax (Imposition Of Tax In Respect Of Special Areas) Order 2018
  - Sales Tax (Appointment of Date of Coming Into Operation) Order 2018
- Concept of Sales Tax
  - Concept of Single Stage Taxation
  - Definition of Manufacture under Sales Tax Act
  - Sales Tax Registration / Calculating of Threshold
  - Taxable Person
  - Sales Tax Exemption from Registration
  - Imposition and Scope of Sales Tax
  - Sales Tax (Rate of Tax) Order 2018
  - Determination of Sales Value
- Registration under Sales Tax Act
  - Liability to be Registered
  - Voluntary Registration
  - Single Taxable Person
  - Cancellation from Registration
  - Exemption from Registration
- Accounting for Sales Tax
  - Issuance of Invoices/Record Keeping
  - Accounting Basis
  - Taxable Period
  - Treatment of Credit / Notes
  - Bad Debt Claims
  - Submission of Sales Tax Returns (SST-01)
  - Power to Assess
- Exemptions / Facilities under Proposed Sales Tax
  - Sales Tax (Persons Exempted from Sales Tax) Order 2018
    - Jadual A – Class of Persons Exempted from Sales Tax
    - Jadual B – Exemptions for Manufacturers of Non-Taxable Goods

- Jadual C – Exemptions for Registered Manufacturers (replacing CJ5, CJ5A & CJ5B)
  - Sales Tax (Goods Exempted from Sales Tax) Order 2018
  - Sales Tax (Exemption from Registration) Order 2018
- Sales Tax Special Provisions
  - Treatment of Designated Area of Labuan, Langkawi and Tioman
  - Treatment of Special Areas of Free Zones, Licensed Warehouse and LMW
- Enforcement Powers of Customs Department
- Offences and Penalties under Sales Tax Act
- Miscellaneous
  - Power of Minister to Exempt and Refund
  - Refund of Sales Tax Short Paid or Erroneously Paid
  - Drawback of Sales Tax
  - Remission of Sales Tax

### **Module 3: Proposed Service Tax**

- Legislations
  - Service Tax Act 2018
  - Service Tax Regulations 2018
  - Service Tax (Customs Ruling) Regulations 2018
  - Service Tax (Compounding of Offences) Regulations 2018
  - Service Tax (Amount Of Value of Taxable Service) Order 2018
  - Service Tax (Rate Of Tax) Order 2018
  - Service Tax (Appointment of Date of Coming Into Operation) Order 2018
- Concept of Service Tax
  - Taxable Services
  - Taxable Persons
  - Imposition and Scope of Service Tax
- Registration under Service Tax
  - Liability to be Registered
  - Calculation of Threshold
  - Application for Registration
  - Direction to Treat Persons as Single Taxable Person
  - Registration of Branches
  - Cancellation of Registration
- Accounting for Service Tax
  - Issuance of Invoices/Record Keeping
  - Credit Notes/Debit Notes
  - Accounting Basis
  - Taxable Period
  - Treatment of Bad Debts
  - Treatment of Import/Export Services
  - Service Tax Returns/Payment
  - Contra System
  - Power to Assess

- Treatment of Intra Group Services
- Exemptions & Refunds
  - Power of Minister to Exempt and Refund
  - Claim for Refund of Tax Overpaid & Erroneously Paid
  - Deductions from Returns
  - Remission of Service Tax
- Service Tax Special Provisions
  - Designated Areas of Labuan, Langkawi and Tioman
  - Special Areas of Free Zones, Licensed Warehouse and LMW
- Enforcement Powers of Customs Department
- Offences and Penalties under Service Tax Act

#### Module 4: Customs Ruling

- Determination
  - Taxable Persons under Sales Tax Act
  - Taxable Services under Service Tax Act

#### Module 5: Review and Appeal Procedures under Sales & Service Tax

When & Where	Who Should Attend	Training Investment
<p>24 &amp; 25 Oct 2018 (Wed &amp; Thurs) 9.00 am to 5.00 pm</p> <p>Premiere Hotel, Klang</p>	<p>CEOs, Managing Directors, General Managers, CFOs, Accountants, Finance Managers, Department Heads, Tax Consultants, Operational Staff involved in SST</p>	<p>RM 1,380 per pax for 2 days (include Lunch, Tea Breaks, Course Materials &amp; Certificate of Completion)</p> <p>Early Bird (before 10 Oct '18) – RM 1,280</p> <p>Group Discount (3 or more) – 10%</p>

#### Trainer's Profile

##### P. Nadaraja

**Mr. Nadaraja** was formerly with the Royal Malaysia Customs (1981-1997) as a Senior Officer of Customs having served in various units and his key areas of focus includes customs administration, import and export procedures, classification, valuation, licensing and compliance matters. He possesses indepth knowledge of various customs legislations including Customs Act, Sales Tax Act, Service Tax Act, Excise Act and other subsidiary legislations. He has vast experience in Customs matters and has been a guest lecturer at the

Royal Malaysia Customs Academy in Malacca on various occasions to deliver lectures on various aspects of Customs laws and procedures.

In 1997 he left the Customs Department on optional retirement for private practice as an Advocate and Solicitor.

He is now involved in legal practice and at the same a time is actively involved in conducting seminars and workshops on customs matters. He has also conducted in house training for various companies including statutory bodies and has advised and consulted upon by companies on issues such as customs and sales tax valuation, classification, service tax matters, drawback, refunds, exemptions and others. He was officially appointed by the Customs Department to conduct Basic Customs Course for forwarding agents during the year 2005 – 2007.

He is also an Associate of the Malaysia Institute of Chartered Secretaries and Administrators and an Associate Member of Chartered Tax Institute of Malaysia (ACTIM) and is currently involved in customs litigation and rendering of consultancy services on Customs matters.

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### **Contact Us**

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