

# Demystifying SST Exemptions and Navigating Audits

A knowledge sharing and handholding session by the Royal Malaysian Customs Department (RMCD) with consultation clinics



**Kuala Lumpur**

23 May 2024, Thursday

8.45am - 5.00pm

The Gardens – A St Giles Signature Hotel & Residence



Sales Tax and Service Tax (SST) are single-staged consumption taxes unlike the multi-staged Goods and Services Tax (GST). Various Sales Tax facilities and Service Tax exemptions are available to avoid unintended taxation and to maintain the competitiveness of Malaysian businesses. In order to optimise businesses' tax position, it is crucial for businesses to understand the entire concept of the available facilities and exemptions, and to benefit from them.

In the recent years, the RMCD has also actively conducted audits on businesses to ensure SST compliance as well as proper import declarations in Malaysia. It is essential for businesses to comprehend the audit concept and process to ensure that the audit objectives are fulfilled.

Join us in our full-day programme to get the latest insights to demystify SST exemptions and navigate audits. Our programme includes live consultation clinics where the RMCD will be available on site to guide and directly address your concerns.

### Venue and date:



#### Kuala Lumpur

Date: 23 May 2024, Thursday

Time: 8.45am - 5.00pm

Venue: The Gardens - A St Giles

Signature Hotel & Residence



CPD Hours





## Opening



**Dato' Narendra Jasani**  
Chairman  
Grant Thornton Malaysia  
(Welcome Speech)



### Guest of Honour

**Dato' Sazali Bin Mohamad**  
Deputy Director General of Customs  
(Enforcement/Compliance)  
(Opening Address)



## Moderators



**Alan Chung**  
Senior Executive Director  
Indirect Tax & Transfer Pricing  
Grant Thornton Malaysia



**Chong Ee-Feng**  
Director  
Indirect Tax  
Grant Thornton Malaysia



## Speakers



**Siti Salasiah Binti Wan**  
Deputy Director of Customs  
Facilities Section



**Chew Han Aun**  
Senior Assistant Director of Customs I  
Post-Clearance Audit/SST -  
Audit Technical and Policies



**Aruna A/P Subramaniam**  
Assistant Director of Customs  
Service Tax Policy



## Programme

<b>8.30am</b>	<b>Registration</b>
<b>8.45am</b>	<b>Welcome Speech</b> <ul style="list-style-type: none"><li>• <b>Dato' Narendra Jasani</b> (Chairman of Grant Thornton Malaysia)</li></ul> <b>Opening Address</b> <ul style="list-style-type: none"><li>• <b>Dato' Sazali Bin Mohamad</b> (Deputy Director General of Customs (Enforcement/Compliance))</li></ul>
<b>9.00am</b>	<b>Session 1 - Sales Tax Facilities</b> <ul style="list-style-type: none"><li>• Type of facilities</li><li>• Condition of the facilities</li><li>• Application process</li><li>• Latest updates on the facilities</li></ul> <b>Moderator:</b> <b>Alan Chung</b> Senior Executive Director Indirect Tax & Transfer Pricing Grant Thornton Malaysia <b>Speaker:</b> <b>Siti Salasih Binti Wan</b> Deputy Director of Customs, Facilities Section
<b>11.00am</b>	<b>Morning Refreshments</b>
<b>11.30am</b>	<b>Session 2 - Type of Audits and Audit Verifikasi Pematuhan (AViP)</b> <ul style="list-style-type: none"><li>• Type of audits (i.e. SST audit and Post-Clearance audit)</li><li>• The importance of record keeping</li><li>• What is the concept of AViP (New audit approach and how taxpayers may participate and benefit)?</li></ul> <b>Moderator:</b> <b>Alan Chung</b> Senior Executive Director Indirect Tax & Transfer Pricing Grant Thornton Malaysia <b>Speaker:</b> <b>Chew Han Aun</b> Senior Assistant Director of Customs I, Post-Clearance Audit/SST - Audit Technical and Policies
<b>12.30pm</b>	<b>Lunch Break</b>
<b>2.00pm</b>	<b>Session 3 - Service Tax Exemption</b> <ul style="list-style-type: none"><li>• Type of exemptions</li><li>• Condition of the exemptions and how to claim the exemptions</li><li>• Latest updates on the exemptions</li></ul> <b>Moderator:</b> <b>Chong Ee-Feng</b> Director Indirect Tax Grant Thornton Malaysia <b>Speaker:</b> <b>Aruna A/P Subramaniam</b> Assistant Director of Customs, Service Tax Policy
<b>3.30pm</b>	<b>Tea Break</b>
<b>3.40pm</b>	<b>RMCD's consultation clinics (concurrent sessions)</b> <ul style="list-style-type: none"><li>• Table 1 - Sales Tax</li><li>• Table 2 - Service Tax</li><li>• Table 3 - Imports and Exports</li><li>• Table 4 - Facilities</li></ul>
<b>5.00pm</b>	<b>End of programme</b>

# Registration

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### FEE

#### KUALA LUMPUR

**RM500** Grant Thornton clients/alumni

**RM550** Non-clients



- Fee is inclusive of 8% Service Tax, softcopy materials, refreshments and lunch.
- Certificate of attendance will be given to all participants for registration of CPE/CPD points with the relevant professional bodies.
- Methodology: Presentations and live Q&A will be carried out during the course of the programme. Face-to-face live clinics will also held with RMCD officers and Grant Thornton Malaysia's indirect tax specialists.

### TERMS & CONDITIONS

#### Payment

- Fee is payable to **Grant Thornton Malaysia PLT (CIMB 8001145940)** and email transaction slip to [ayu.nadia@my.gt.com](mailto:ayu.nadia@my.gt.com)
- Participation is only confirmed upon receipt of full payment.
- Full payment must be received by the Organiser by **15 May 2024**.

#### HRD Corp Claimable Courses

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- Training grant application must be submitted and grant approval must be obtained before the commencement of the programme.
- Please provide required information and documents after completion of programme for the purpose of HRD Corp claim within seven (7) working days.

#### Cancellation

- Should the participant decide to cancel his or her enrollment, a cancellation policy shall be applied as follows:
  - For written cancellation received less than seven (7) days from the date of the programme, an administration charge of 20% of the registration fee will be imposed.
  - No refund will be made for written cancellation received on the day of the programme or participants who failed to join the programme.

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### FOR ENQUIRIES, PLEASE CONTACT:

#### KUALA LUMPUR:

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