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INTRODUCTION

All Service Tax registrants are required to pay service tax to Kastam ONLY when payment is received/collected from customers, making the cash flow management is extremely important to avoid unnecessary circumstance when payment of tax is due. Furthermore, any omission of information and/or incorrect SST-02 return can be classified as evading of tax which may be punishable with hefty penalty.

TAKE NOTE : Every registered person is still required to account for Service Tax even though your annual sales fall below threshold.

In addition, several service tax exemptions should be observed by business entities to minimize cost of running a business.

Tax on Digital Services will be implemented starting from 1 January 2020. This event also will address the effect of service tax on payments for digital services by Malaysian service recipients/-consumers to foreign service providers under the Service Tax (Amendment) Act 2019 and also the available tax incentives for Digital Economy.

BONUS : Budget 2020 – any SST2.0 issues will be highlighted

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GOALS AND OBJECTIVES

Upon completion of this training program, the participants will be able to:

- Get latest update on Service Tax mechanism & compliance
- Know-what is Service Tax Exemptions
- Immediately utilise any service tax exemption
- Practically implement/amend any non-compliance
- Encourage self-compliance and voluntary compliance

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TARGET PARTICIPANTS

- Business Owners and Company Directors
- CFOs, Financial Controllers and Finance Managers
- Accountants, Accounts Executives, Accounts Assistants
- Business Advisors, Auditors and Internal Audit Staff
- Freelance Accounting Professionals
- SST Managers / Executives
- Other functional staff engaged in Services Tax matters
- Entrepreneurs – who wish to understand the service tax mechanism, compliance & exemption

4.0

DURATION

- 1 day

5.0

MEDIUM OF INSTRUCTION

- Conducted in English language

6.0

FEES

- RM400 / Pax

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COURSE CONTENTS

MODULE	TOPICS
Module 1 : Budget 2020	• SST2.0 Highlights
Module 2 : Service Tax 2018 Mechanism	<ul style="list-style-type: none"> • Exempted Taxable Person • Exempted Taxable Services • Exempted from payment • Intra Group exemption • Minister Exemption
Module 3 : Compliance	a) Accounting for Service Tax <ul style="list-style-type: none"> • Invoice / Official Receipt • Credit Note / Debit Note • Tax Codes vs GL b) SST-02 Return & Payment <ul style="list-style-type: none"> • Required info to fill up the return form SST-02 • Supplement return (Amendment) • SST-02A (Imported Taxable Service) • Payment & Penalt

MODULE	TOPICS
Module 4 : Service Tax Facilities	<ul style="list-style-type: none"> • Refund • Contra System • Bad Debts • Custom Ruling
Module 5: Digital Services Tax	<ul style="list-style-type: none"> • What is Digital Service? • Who are Foreign Service providers and Malaysian consumers? • When to account for service tax? • Registration and Invoicing • Non-compliance risk • Transitional Rules

SPEAKER : MOHD ROZLAN MOHAMED ALI

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Malaysian Association of Tax Accountants (M.A.T.A)

Certified Trainer By :

- Training of Trainer (TTT) by HRDF
- Training of GST Trainer (ToGT) by Jabatan Kastam Diraja Malaysia
- GST Tax Agent (MOF : 02/2765/07/2018)

REGISTRATION FORM

Name :

Address :

Tel. No. : Fax No. :

H/P No. : Email :

TERMS AND CONDITIONS

- If a duly registered participant is unable to attend, a substitute participant is welcomed at no additional cost. Please provide the name and the designation of substitute participant at least 3 days prior to the course.
- Cancellation of registration must be made in writing (letter, fax or e-mail) to UMS Investment Centre for Professional Development (UCPD) at least seven (7) working days prior to the event. There will be no refund on cancellation within 3 days prior to the programme.
- The organizer reserves the right to make any amendments, cancel and/or change the programme, speaker/trainer/facilitator, date or venue should circumstances beyond the organizer's control arises. The organizer will inform the participant(s) of any changes.

PAYMENT METHOD

- Payment should be made at least seven (7) working days prior to the programme.
- Payment should be made to UMS Investment Holdings Sdn. Bhd. Maybank Account no. 5101 4304 8502.
- Payment can be made by cash or cheque.

Registration form can be sent via fax/email to:

- UMS Investment Holdings Sdn. Bhd. (484355-K)  +6088 448 341  marketing@umsinvestment.com.my
- Lot 64 & 65, Block K, K-0-2, Alamesra Plaza Utama,  +60 16-800 8235
- Jalan UMS, 88450 Kota Kinabalu, Sabah, Malaysia.  +6088 487 321  www.umsinvestment.com.my



SERVICE
TAX
2018



COMPLIANCE,
EXEMPTION &
FACILITIES
MANAGEMENT

Inclusive of BUDGET
2020 SST2.0 Highlights

