



CPD 7/18
Dated 6 Aug 2018

The Professional Development Subcommittee presents a talk on
**“Practical Application on Service Tax Act 2018
for Legal Practitioners”**

24 Aug 2018 (Fri)
2:30pm to 5:00pm (Registration will begin at 2:00pm)
Penang Bar Auditorium
No 4 Green Hall
10200 Penang

Registration Fees: (0% GST)

- RM60.00** Members of the Bar
- RM30.00** Members Admitted from 1 July 2011,
Pupils in Chambers & law students
- RM120.00** Non-Members

I would like to register for the event (all fields must be completed):

Name: _____

Member of the Bar (BC Membership No.): _____

Member Admitted from 1 July 2011 (BC Membership No.): _____

Pupil in Chambers (Petition No.): _____

Law Student (College/University): _____

Non-Member (NRIC No.): _____

E-mail Add: _____

Name of Firm/Organisation: _____

Address: _____

Tel No: _____ Fax No: _____

Date: _____

Signature: _____

Payment options:

- (1) Direct deposit to Public Bank Berhad (Account: 3060545211); or
- (2) Cheque or bank draft, payable to “Penang Bar Committee”; or
- (3) Cash payment, at the Penang Bar Secretariat.

All payments must be made in advance of the event, and include all bank charges. Registration must be accompanied with payment to guarantee your place.

- Places are limited and registration is on a first-come, first-served basis.
- Cancellations must be made in writing. There will be no refunds for cancellations made after 20 Aug 2018 (Mon) but substitutions are allowed.
- The organiser reserves the right to modify, cancel or postpone the event, should circumstances arise that make such action necessary.
- Points for the Continuing Professional Development (“CPD”) Scheme will not be awarded to Members of the Bar and pupils in chambers who arrive more than 15 minutes late, are not present throughout the event, or leave before its scheduled end.
- Please direct all correspondence (including completed registration forms) and enquiries to:

Leena Chandrabala

(T: 04-263 5977 / F: 04-264 5977 / secretariat@penangbar.org)

The personal information that you provide to the Penang Bar Committee, whether now or in the future, may be used, recorded, stored, disclosed or otherwise processed by or on behalf of the Penang Bar Committee for the purposes of facilitation and organisation of this event, research and audit, and maintenance of a participant database for the promotion of this event, and such ancillary services as may be relevant.

Talk Summary:

The Service Tax 2018 will take effect on 1 Sept 2018 requiring all legal firms with an annual turnover of RM500,000 to be registered with the Royal Malaysian Customs (RMC).

The Service Tax, unlike the Goods and Services Tax (GST), needs only to be accounted every two calendar months with payments received from customers. Invoices issued to the customers, however, remain as services provided to customers.

This two-hour talk aims to review the following:

- a) The scope of the Service Tax
- b) The accountability of Service Tax to RMC with the noting points
- c) The concept of disbursement, reimbursement for Service Tax exposure
- d) Administrative aspects of Service Tax return submission
- e) The invoice format and description under Service Tax regime
- f) The transition between GST to Service Tax – underlying risks
- g) The implication and complication of GST 6% to 0%.

About the speaker:

Choong Kwai Fatt, PhD, is a tax specialist and tax advocate in Malaysia. He practices law under the firm, Kwai Fatt & Associates, which specialises in income tax and goods and services tax (GST) appeals beside providing consultancy and support in income tax matters, particularly on transfer pricing, tax audit and investigations, and trust and will matters.

Dr Choong was an associate professor with the University of Malaya for 19 years. He has published a total of 60 books on Malaysian Taxation, including 10 on Goods and Service Tax (GST), and 6 on the Companies Act 2016. His research has been quoted in many tax cases before the High Courts and by the Special Commissioners of Income Tax.

Issued by:

Tan Swee Cheng & Imavathi Subramaniam
Co-Chairpersons
Professional Development Subcommittee

2 CPD points

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