



Programme for Understanding Malaysian Sales & Service Tax (SST)

8.30am to 9.00am

Light Breakfast

9.00am to 10.30am

INTRODUCTION

- Taxation in Malaysia
- Why GST
- Why SST
- Transition from GST 6% to 0% and then to SST

GST ERA

- Tax rate 6% to 0%
- Submission of GST -03
- GAF analysis

10.30am to 10.45am

Break

10.45am to 1.00pm

SST 2.0

- What is SST
- How is SST work
- Is Accounting System still needed since no GST

SALES TAX

- Sale Tax Act 2018 and its related rules and regulations
- Sales Tax mechanism
- Test for Sales Tax
- Definition of Manufacturing and taxable person
- Registration
- Invoicing
- Submission of return, payment and late payment penalty
- List of item to be charged Sales Tax
- Treatment for Designated Areas and Special Areas
- Facilities available in Sales Tax Act
- Tax Credit System

1.00pm to 2.00pm

Lunch

2.00pm to 3.30pm

SERVICE TAX



- Service Tax mechanism
- Tax Rate and Taxable Services
- Registration
- Invoicing
- Submission of return, payment and late payment penalty
- Facilities under Service Tax
- Treatment for Designated Areas and Special Areas
- Grouping of Services
- Exemption of Service Tax
- Digital Service Tax
- Group Relief
- Imported Services

3.30pm to 3.45pm

Break

3.45pm to 5.00pm

PRICE CONTROL AND ANTI PROFITEERING ACT

- Understanding the Act
- Calculating the pricing

MISCELLANEOUS

- Assessment Dispute
- Draw back, Refund and Remission
- Public Ruling
- Latest development of the SST