



## HOW TO MANAGE SALES TAX AUDIT AND INVESTIGATION (HRD Corp Programme Number : 1000150323)



### COURSE MODULES

- Concept & Mechanism
- Compliance Audit Framework
- Types of Audit
- Sales Tax Valuation Audit
- Treatment of Designated Areas and Special Areas
- Audit of Exemptions / Facilities
- Audit of Sales Tax Refund and Drawback Claims
- Examination / Audit of SST-02 Returns
- Common Mistakes
- The Review / Appeal Process
- Offences & Penalties

Sales Tax audit is a process of verifying the compliance of a business with the relevant legislation through an examination of the accounts and records of that business and is essential for any

tax system.

This "HOW TO MANAGE SALES TAX AUDIT AND INVESTIGATION" programme will enable participants to get an insight and understanding of the types and scope of the various Sales Tax Audits of manufacturing industry thereby minimizing risk exposure and avoid potential tax liabilities. Participants will gain a comprehensive understanding of the various types of audits conducted by the Royal Malaysian Customs Department on businesses registered under Sales Tax Act 2018. The seminar will equip participants with an adequate knowledge and understanding of the potential areas of audit by Customs, the pitfalls to avoid and consequences of non-compliance.

The programme will also include methods and ways to handle audit that may arise. It will also contain the common offences and penalties under the relevant Sales Tax legislations and Appeal Procedures.

### COURSE OBJECTIVES

- Obtain sound knowledge of Sales Tax Act and Regulations
- To provide an understanding of the types of audit and investigation
- To be able to avoid pitfalls during the conduct of the audit and the possible areas that RMCD will focus
- To be able to minimise potential tax liability that may arise during an audit and how to conduct yourself during an audit
- To be able to handle a Sales Tax audit or investigation with confidence
- To have an insight of the audit compliance requirements under the Sales Tax tax regime
- Know the manner of maintaining records accounts and documents to bolster your case in the event of an audit

### WHO SHOULD ATTEND?

- CEOs
- Managing Directors
- General Managers
- CFO / Finance Managers
- Production Managers
- Finance / Accounts Staff
- Logistics staff
- Shipping staff
- Purchasing staff
- Export/ Import staff
- Business Development Managers / Executives

### TRAINER PROFILE : Mr. P. Nadaraja

**Qualifications:-** ACIS, LLB (Hons) London, CLP (Malaya), AMIA (UK), ACTIM (Malaya)

### EXPERIENCE

He was formerly with the RMCD (1981-1997) as Senior Officer of Customs having served in various units and his key areas of focus includes custom administration, import and export procedures, classification, valuation, licensing and compliance matters. He possess an in depth knowledge of various customs legislation and has vast experience in Customs matters. In 1997, he left the RMCD on optional retirement for private practice as an Advocate and Solicitor.

He is now involved in legal practice and at the same time is actively involved in conducting seminars and workshops on Customs matters.



