



# Sales Tax & Service Tax

Principles & A Window of  
Opportunity

22 May 2023

2.00pm – 5.30pm

[www.kpmg.com.my/indirecttax](http://www.kpmg.com.my/indirecttax)

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KPMG in Malaysia

# Workshop objective

Since the resurgence of Sales Tax and Service Tax (SST) 2.0 in Malaysia almost five years ago, there have been numerous legislative changes with new guides and clarifications issued by the Royal Malaysian Customs Department (RMCD) which makes it imperative and challenging for businesses to ensure that they are up-to-date and continue to comply with the SST legislations.

Businesses should take into consideration of the following:

- 1 Accuracy and timeliness of SST reporting
- 2 Keeping abreast with the latest SST developments
- 3 Potential SST non-compliance risks and associated penalties

As with all compliance matters, the possibility of being non-compliant always exists – be it whether due to human factor or other practical reasons. Associated with this are usually hefty fines/penalties which are unnecessary and burdensome for businesses, especially during such challenging times.

In line with this, the Minister of Finance has since announced the re-introduction of the Voluntary Disclosure Program (VDP) for both direct and indirect tax during the re-tabled 2023 Budget held on 24 February 2023. There are incentives such as penalty remission expected for taxpayers who voluntarily disclose any unreported taxes during the period from 1 June 2023 to 31 May 2024.

To assist you further in managing your SST compliance and the possibility of taking the advantage of the upcoming VDP, we have designed a half-day workshop where we will cover the key principles and recent developments on SST before we discuss further on what is expected from the upcoming VDP, including the perspectives from direct tax. Equipped with this knowledge, businesses can undertake reviews and identify any potential SST exposure so that they can make timely and informed business decision on whether participation in the VDP is warranted during this window of opportunity.

**3.5** CPE  
hours

This webinar is not  
HRD Corp claimable.

Fee

**RM159**

Note that the fees are inclusive of 6% Service Tax and  
downloadable course material.



# Course highlights

What you will learn from this course:

01

Fundamentals of Sales Tax/Service Tax

02

Recent updates and developments in Sales Tax/Service Tax legislations

03

Common Sales Tax/Service Tax risk areas

04

Consequences of non-compliance with the Sales Tax/Service Tax requirements

05

Discussion on Voluntary Disclosure Program

06

What you should do and how KPMG can assist

The workshop is interactive with polling questions and the opportunity for Q&A.

## Who should attend?

This webinar is aimed for personnel who oversees companies' SST compliance and those who wish to have a more complete knowledge of SST. For those with SST experience, this workshop will help to refresh and update their SST understanding.

1 Finance Managers

2 Accountants & Accounts Executive

3 Tax Managers & Executives

# Speaker's profile



## Ng Sue Lynn

Partner, Head of Indirect Tax, KPMG in Malaysia

Sue Lynn heads the Indirect Tax Practice. She joined KPMG in 2005 and is a member of KPMG in Malaysia's GST Strategic team. She has experience in both indirect tax and corporate income tax. For indirect tax, Sue Lynn's experience includes assisting clients on SST as well as GST, covering scopes such as implementation, advisory, compliance and health check projects.

Sue Lynn is also experienced in advising clients on the Price Control and Anti-Profitteering requirements.

Her clients come from a diverse range of industries including plantation, retail, financial services, manufacturing, property and construction. She has also advised overseas clients intending to invest in Malaysia.

She is an approved HRDF Certified Trainer and a regular speaker at indirect tax seminars and workshops both locally and internationally.

Sue Lynn is a fellow of the Association of Chartered Certified Accountants, United Kingdom and is a BA (Honors) Accounting graduate from University of Hertfordshire, United Kingdom.



## Dany Oon

Executive Director, KPMG Tax Services

Dany has experience in both indirect tax and corporate income tax. He is also a member of KPMG Malaysia's GST Strategic team.

Dany handles a variety of assignments including indirect tax exemption applications, preparation of valuation reports, advisories and due diligence works. He has been assisting clients in various sectors on indirect tax implementation, advisory, compliance and health check projects.

His clients come from a diverse range of industries such as oil and gas, e-commerce, retail, plantation, manufacturing, trading, property and construction.

Dany is a regular speaker at indirect tax seminars and workshops (locally and internationally) and has authored several indirect tax related articles.

Dany is a member of the Chartered Tax Institute of Malaysia and holds a Bachelor of Commerce from University of South Australia.

# Speaker's profile



## Cheah Wai Ling

Director, KPMG Tax Services

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Wai Ling has experience in both indirect tax and corporate income tax. For indirect tax, Wai Ling has been involved in both GST and SST engagements. Her experience includes assisting clients with their GST and SST implementation, compliance, advisory and health check projects.

She was also involved in liaising with the Royal Malaysian Customs Department and Ministry of Finance to seek clarification on GST and SST issues on behalf of clients.

Her clients come from a diverse range of industries such as manufacturing, retail, insurance, trading, services and plantation.

Wai Ling is a fellow of the Association of Chartered Certified Accountants, United Kingdom and holds a Bachelor of Science in Applied Accounting from Oxford Brookes University, United Kingdom.



## Christine Tan

Associate Director, KPMG Tax Services

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Christine joined KPMG in 2011 and has experience in both audit and indirect tax. Prior to working on indirect tax, Christine was previously involved in the review and statutory audit work for public listed and private companies in Malaysia.

When GST was introduced in 2015, Christine assisted several clients with their GST implementation projects and since then, she was primarily involved in advisory, compliance, health checks, due diligence as well as conducting GST workshops. She has also assisted her clients with GST closure audit. For SST, Christine has been assisting her clients, both local and overseas, on SST implementation, advisory, compliance and due diligence.

Christine is a fellow member of the Association of Chartered Certified Accountants, United Kingdom and she graduated from University of Warwick, United Kingdom.

# Speaker's profile



## Ng Wei Wei

Partner, Tax Dispute Resolution Advisory, KPMG in Malaysia

Wei Wei has more than 17 years of experience in tax, specializing in tax audit and tax investigation across various industries. She has been involved in advising, representing and assisting both local and multinational corporations as well as high net-worth individuals in liaising and dealing with the Malaysian Inland Revenue Board (MIRB) on various contentious tax audit and investigation issues.

Over the years, Wei Wei has developed a strong working relationship with the MIRB in resolving tax audit and tax investigation issues. She also has extensive experience in corporate tax compliance and tax advisory, covering a wide range of industry sectors such as insurance, shipping, property development, construction contractors, manufacturing, retails, consumer goods.

Wei Wei is a fellow of Association of Chartered Certified Accountants (ACCA), United Kingdom and is a regular speaker at external tax audit and investigation events, including KPMG-organized workshops and seminars/webinars for clients.



# Sales Tax and Service Tax

22 May 2023

2.00pm – 5.30pm

## Principles & a window of opportunity

### Agenda

2.00pm – 2.05pm	Welcome note and introduction
2.05pm – 3.05pm	<b>Sales Tax</b> Key provisions in Sales Tax Act 2018 and updates in Sales Tax legislations
3.05pm – 3.20pm	Break
3.20pm – 4.20pm	<b>Service Tax</b> Key provisions in Service Tax Act 2018 and updates in Service Tax legislations
4.20pm – 4.30pm	Break
4.30pm – 5.00pm	<b>Voluntary Disclosure Program (VDP)</b> Discussion on the expectation of the upcoming VDP and the common Sales Tax/Service Tax compliance risk areas and mistakes
5.00pm – 5.30pm	<b>Q&amp;A Session</b>

### Registration

Registration: Closes on **17 May 2023**, on a first come, first served basis and at the sole discretion of the organizer.

[Register Now](#)

### Terms & Conditions

- All delegates must register with their own email address in order to access and attend the webinar. Entry into the webinar is unique to the registered delegate's email address and is not transferable. If you are registering on someone else's behalf, please insert the delegates email instead of your own.
- Payment must be made in full by no later than **19 May 2023** with payment receipt/remittance evidence forwarded to KPMG. Only registrations paid in full will receive access into the webinar.
- KPMG's webinar series are conducted online; hence, you will need to have stable internet access in order to participate. While you may view the webinar using a mobile device, it is recommended to participate using PC-based Google Chrome or Microsoft Edge browser for optimal experience.
- Participants are required to prepare their own computer with audio capabilities (speaker and microphone) for the purpose of this webinar.

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