



MALAYSIAN INSTITUTE
OF ACCOUNTANTS

SUPPORTED BY:



INDIRECT TAX CONFERENCE

Voluntary Disclosure and Amnesty (VA) Programme and Impact on Risk Management for Businesses

25 May 2022 (Wednesday), 9.00am – 5.30pm

ENJOY 10% GROUP DISCOUNT for 3 pax and above from the same organisation.

The Voluntary Disclosure and Amnesty (VA) Programme was announced by the Royal Malaysian Customs Department (RMCD) in December 2021 to take effect from 1 January 2022. The programme is introduced to encourage businesses to come forward and declare any indirect taxes, duties, or levies that have been underpaid or inaccurately reported, as well as voluntarily settle any outstanding debts without dispute with the RMCD.

The guidelines and frequently asked questions (FAQ) have been issued to set right countless indirect tax liabilities i.e. sales tax, service tax, import duty, export duty, excise duty, GST, tourism tax and departure levy.

This conference will highlight the common issues shared by various sectors in relation to the programme, and how this programme could impact businesses' risk management and ESG implementation.

KEY CONFERENCE TAKEAWAYS

- **IDENTIFY** the measures introduced in the VA Programme
- **GUIDE** business entities on their response and action plans
- **PREPARE** businesses for the anticipated impacts of the measures
- **COMMUNICATE** the advantages of the VA Programme from the risk management and ESG perspectives
- **SHARE** common issues faced by various sectors so that businesses which have conducted compliance review can better focus to enhance their daily process

WHO SHOULD ATTEND

- Chief Financial Officers
- Directors
- Financial Controllers
- Accountants
- Finance Managers
- Tax Directors
- Tax Consultants

INDIRECT TAX CONFERENCE

VOLUNTARY DISCLOSURE AND AMNESTY (VA) PROGRAMME AND IMPACT ON RISK MANAGEMENT FOR BUSINESSES

CONFERENCE PROGRAMME

8.30 am	PARTICIPANTS LOGIN TO JOIN THE CONFERENCE
	OVERVIEW OF VA PROGRAMME ON INDIRECT TAXES
9.00 am –9.45 am	Representatives of the RMCD will explain the VA Programme on Indirect Taxes in detail, including its scope and benefits, to enable and incentivise compliance by stakeholders. SPEAKER ROSZITA DIM <i>Deputy Director of Customs, Service Tax Policy & Implementation Branch, Internal Tax Division, Royal Malaysian Customs Department</i>
	ACTION PLAN FOR BUSINESSES: HOW DOES THE VA PROGRAMME FIT INTO RISK MANAGEMENT AND ESG?
9.45 am –10.45 am	This session suggests how the VA Programme could enable you to integrate risk management and the ESG agenda into your business for improved long-term sustainability. SPEAKER Risk Manager
10.45 am –11.00 am	BREAK
	COMMON PITFALLS IN MEETING EXEMPTIONS CRITERIA, AND OPPORTUNITIES FOR RECTIFICATION UNDER THE VA PROGRAMME
11.00 am –11.45 am	Given the transactional nature of indirect tax regimes, exemptions are used on a daily basis by many businesses not as a tool for relief but as a mechanism for tax to operate. Interestingly, the criteria to qualify for many of these exemptions are not stated in the approval letter but in the law, hence causing many businesses to overlook them. This session highlights the common oversights and their remedies. SPEAKER TAN ENG YEW <i>Country Indirect Tax Leader, Deloitte Malaysia</i>
	ATTENTION, INTERNATIONAL BUSINESSES: COMMON ISSUES FACING IMPORTERS AND TRADERS
11.45 am –12.30 pm	What concerns might the VA Programme pose for international businesses, especially in connection with importing and trading? Get the insights in this session. SPEAKER NG SUELYNN <i>Executive Director and Head of Indirect Tax, KPMG Malaysia</i>
12.30 pm –1.30 pm	BREAK
	MANUFACTURERS, BE READY: COMMON ISSUES FACING THE INDUSTRY
1.30 pm –2.15 pm	What issues could arise and affect the manufacturers in complying with the VA Programme? This session will share the common compliance pitfalls and how to mitigate them. SPEAKER TANG CHEE LOON <i>Senior Manager, Indirect Tax, PwC Taxation Services Sdn Bhd</i>
	SERVICE SECTORS, TAKE HEED: COMMON ISSUES FACING THE SEGMENT
2.15 pm –3.00 pm	The scope of taxable services has changed notably since the introduction of service tax in 2018. This session highlights common compliance issues for service businesses and possible solutions. SPEAKER GERMAINE SLONG <i>Senior Manager, Indirect Tax, Ernst & Young Tax Consultants Sdn Bhd</i>
3.00 pm –3.15 pm	BREAK
	WHAT SHOULD BUSINESSES DO BEFORE, DURING, AND AFTER AN RMCD AUDIT?
3.15 pm –4.00 pm	The VA programme offers different opportunities for businesses that have not undergone a tax audit as compared to businesses that have been audited and those that are presently undergoing an audit. This session applies the rules to these different scenarios so that participants can better relate to the benefits and application of the programme. SPEAKER THENESH KANNA <i>Partner/Tax Advisor, Tratax Malaysia</i>
	PANEL DISCUSSION
	IMPACTS ON BUSINESSES AND THE WAY FORWARD
4.00 pm –5.30 pm	This session will focus on how businesses could benefit from the VA programme, and what to expect post-VA. MODERATOR CHANDRAN TS RAMASAMY <i>MIA Taxation Practice Committee Member</i> PANELLISTS FAIZAL AMRAN <i>Head of Finance, Pos Logistics Berhad</i> ROSZITA DIM <i>Deputy Director of Customs, Service Tax Policy & Implementation Branch, Internal Tax Division, Royal Malaysian Customs Department</i> THENESH KANNA <i>Partner/Tax Advisor, Tratax Malaysia</i>
5.30 pm	END OF CONFERENCE

INDIRECT TAX CONFERENCE

VOLUNTARY DISCLOSURE AND AMNESTY (VA) PROGRAMME AND IMPACT ON RISK MANAGEMENT FOR BUSINESSES

CONFERENCE SPEAKERS



CHANDRAN TS RAMASAMY

Chandran is a Tax Director in Deloitte's Indirect Tax & Global Trade Advisory (GTA) specialist group in Malaysia. He has over 25 years of experience in advisory and litigation/litigation support on indirect tax matters under the purview of the Ministry of Finance and the Royal Malaysian Customs Department. He has also been involved in advising and representing clients in anti-profiteering matters under the jurisdiction of the Ministry of Domestic Trade and Consumer Affairs. For many years, the International Tax Review publication has recognised Chandran as a highly regarded Indirect Tax Leader and Tax Controversy Leader in Malaysia. He has been appointed as a member of the Taxation Practice Committee (TPC) of the Malaysian Institute of Accountants and is a subject matter expert of the TPC on customs-related matters. Chandran has also been admitted as an Advocate & Solicitor of the High Court of Malaya.



FAIZAL AMRAN

Faizal is the Head of Finance / Chief Financial Officer of Pos Logistics Berhad Group, a fully owned subsidiary of Pos Malaysia Berhad. Pos Logistics offers full integrated logistics services in more than 20 countries through their affiliate companies with 26 branch offices and 12 agents throughout Malaysia, with more than 1,200 staff. Faizal has over 25 years of experience in financial services, including 12 years in the Logistics Industry. Prior to joining POS Logistics he served with MISC Berhad.



GERMAINE SL ONG

Germaine is a Senior Manager at EY with 14 years of tax experience in corporate income tax, individual income tax and indirect tax. Her clients include a wide range of local and multinational companies which are mainly in the manufacturing, electronics and technology, automotive, property development, construction, healthcare, service, consumer products and oil and gas industry. She provides advisory and compliance services on indirect tax matters covering Service Tax, Sales Tax, Goods and Services Tax, Customs, and she has conducted indirect tax due diligence reviews for companies undergoing merger and acquisition. Her experience in indirect tax work also includes global trade, business restructuring and price control and anti-profiteering matter. She is a regular speaker at Indirect Tax seminars and workshops. Germaine holds a Bachelor of Commerce (Hons) Accounting degree from Universiti Tunku Abdul Rahman and is a Fellow of the Association of Chartered Certified Accountants and a Member of the Malaysian Institute of Accountant.



NG SUE LYNN

Sue Lynn is Executive Director, Tax at KPMG Malaysia, and is experienced in both Corporate Income Tax and Indirect Tax. She advises on Malaysian tax issues and has assisted numerous leading overseas and locally headquartered multinationals from a diverse range of industries such as manufacturing, retail, financial services, plantation, media, property and construction. Her experience covers tax advisory and tax planning work in mergers and acquisitions and cross-border transactions, and the implementation, advisory, compliance and health check projects on Sales Tax and Service Tax and Goods and Services Tax. She also advises on customs and trade matters as well as Price Control and Anti-Profiteering requirements. She is an approved HRDF Certified Trainer and a regular speaker at Indirect Tax seminars and workshops locally and internationally. Sue Lynn is a Fellow of the Association of Chartered Certified Accountants, United Kingdom and a Member of the Chartered Tax Institute of Malaysia.



ROSZITA DIM

Roszita is Deputy Director of Customs of the Service Tax Policy & Implementation Branch, Internal Tax Division, Royal Malaysian Customs Department. She joined the Department in 1995 as a Superintendent and had served with the Kuala Lumpur & Melaka branches, the Valuation Management Section, Technical Service Division, and GST Division (LTU & Sector 5), prior to her current posting. She had also served as a lecturer, R&D Officer and Finance Officer with the Royal Malaysian Customs Academy in Melaka. Roszita holds a Master's in Corporate Communications from Universiti Putra Malaysia, an Advanced Diploma in Accountancy from ITM Shah Alam, and Diploma in Accountancy from ITM Dungun Terengganu.



TAN ENG YEW

Eng Yew is the Country Indirect Tax Leader of Deloitte Malaysia. He has over 20 years of experience in the areas of sales tax, service tax, customs, excise, and GST. He currently advises clients on indirect tax matters, and is also involved in Customs related engagements for matters such as compliance, tariff classification, valuation, Free Trade Agreements, rules of origin, due-diligence, Customs audit, and duty relief and exemption for his clients from various industries, including oil and gas, telecommunication, financial services, transport, healthcare, plantation, construction, media, trading, manufacturing and services. He has a working relationship with the various authorities including the Royal Malaysian Customs Department and the Ministry of Finance. He is currently a member of the Technical and Public Practice Committee, Examination Committee, and GST Committee of the Chartered Tax Institute of Malaysia.



TANG CHEE LOON

Chee Loon is Senior Manager of Indirect Tax at PricewaterhouseCoopers Taxation Services Sdn Bhd and has over 14 years of indirect tax experience in consulting and practical experience in commercial sectors. He has been involved in Customs duties, SST and GST advisory and compliance for clients in various industries including services, banking & finance, media, property & construction, manufacturing, trading, oil & gas, and consumer products. His experience covers implementing and performing health checks on GST and SST; indirect tax due diligence, advisory, and compliance; managing Customs audits; evaluating incentives for business entities, and identifying tax planning opportunities including applications for import duty and sales tax exemptions for companies in various industries. Chee Loon holds an MBA from Universiti Putra Malaysia and a Bachelor of Economics from Universiti Utara Malaysia.



THENESH KANNA

Thenesh is a partner at TraTax, a firm of independent tax advisers ranked within top 10 in Malaysia for transactional tax and indirect tax. He is a fellow member of ACCA and CTIM, a member of MIA and IFA (Netherlands) and a tax agent licensed by the Ministry of Finance, Malaysia. He has authored three books on Malaysian taxation published by Wolters Kluwer (CCH), and a wide range of articles on contemporary tax matters for MIA's Accountants Today, CTIM's Tax Guardian, ACCA's AB magazine, and the Taxation Institute of Hong Kong's Asia-Pacific Journal of Taxation. Thenesh has also been interviewed on contemporary tax matters by TV2, Bernama TV, Traxx.fm (RTM4), Astro, New Straits Times and the Sun newspaper. He is also a member of ACCA's expert panel on taxation, member of Industry Advisory Panel for Taylor's School of Professional Studies, an exco member of the International Fiscal Association's Malaysian branch and is part of various committees that provide input to the Government on tax policy and technical matters. Thenesh advises clients from diverse industries on international tax and indirect tax matters.

Indirect Tax Conference

Voluntary Disclosure and Amnesty (VA) Programme and Impact on Risk Management for Businesses

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

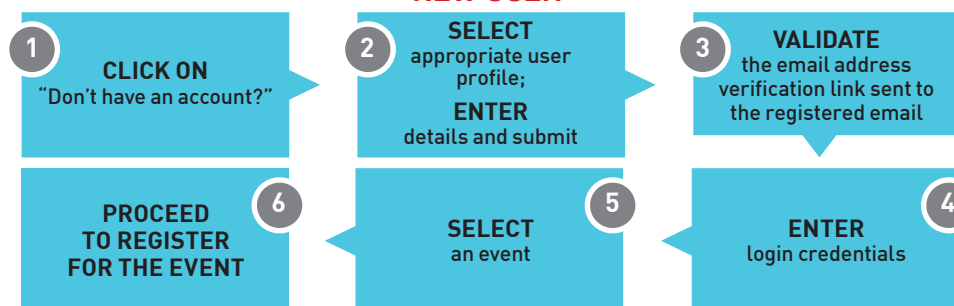


- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

EXISTING USER



NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

CONFERENCE FEES

Member (ACCA, ACCCIM, CAANZ, CIMA, ICAEW, MICPA)*/Member Firm | RM 550
 Non-member | RM 650

* Members of ACCA, ACCCIM, CAANZ, CIMA, ICAEW and MICPA are required to contact MIA to register for this conference

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card

CONFERENCE DETAILS & REGISTRATION

25 May 2022 (Wednesday)
 9.00am – 5.30pm

Contact : Maken
 Tel : 03 2722 9260
 Fax : 03 2722 9009
 Email : sp@mia.org.my
 Address : Malaysian Institute of Accountants
 Dewan Akauntan
 Unit 33-01, Level 33, Tower A
 The Vertical, Avenue 3
 Bangsar South City
 No. 8, Jalan Kerinchi
 59200 Kuala Lumpur

Enjoy 10% Discount

on total conference fee for 3 pax and above
 from the same organisation

TERMS & CONDITIONS FOR WEBINARS

WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
 - Individual Registration:** Full payment shall be made at the point of online registration.
 - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the

webinar.

- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
 - Remain logged in at least 80% of the time allocated for the webinar,**
 - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).**
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

COPYRIGHT

The materials of the webinar shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials.

MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the webinar.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.