



消费税呈报及会计培训课程

GST FILING & ACCOUNTING TRAINING

中文讲解

对**GST**报税没有信心？想不想知道如何检查**GST**报税表格？

享有
双重扣税

- 正确的应用23个消费税代码
- 处理复杂的消费税会计课题
- 教你会计电脑软件没处理的消费
税事项
- 如何在呈报之前检阅消费税报表
- 如何呈报消费税

- **27 July, 2015 (星期一)**
- **Armada Hotel, Petaling Jaya**
- **9.00am – 6.00pm (8.30am报到)**
- 对象：会计人员 * **(名额有限)**
- 联络：**Carol 03-2035 5488/
016-662 0546**
carolsteph@greatvision.com.my



拿督蔡兆源

报名费	每人	同一间公司 四位及以上	消费税规划研讨营及 所得税讲座参加者 **
13/7/2015 之前报名	RM 850	每人 RM 750	每人 RM 750
13/7/2015 之后报名	RM 950	每人 RM 850	每人 RM 850



林维新会计师



谢光宗会计师

* 谢绝会计楼、秘书公司、税务公司报名。

** 这优惠只局限于由宏愿理财机构主办，需付费的消费税规划研讨营及所得税讲座参加者。

主办当局保留权力，在不事先通知的情况下，调整课程内容、时间及地点；不接受任何人/机构的报名。报名后，恕不退款。报名者也不允许更换日期。

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GST FILING & ACCOUNTING TRAINING

27 July, 2015

报名表格

公司 Company : _____

主要业务 Nature of business : _____

地址 Address : _____

电话 Telephone : _____ 传真 Fax : _____

No	参加者姓名 Name of Participant	职位 Designation	手机号码 Mobile No	电邮 Email Address

报名费 Registration Fee	每人 Individual	同一间公司四位及以上 4 persons & above in the same company	消费税规划研讨营及所得税讲座参加者 * Participants of GST Planning Workshop & Income Tax Talk
13/7/15 之前报名及付费 Early bird registration with payment by 13/7/15	RM 850	每人 RM 750	每人 RM 750
13/7/15 之后报名及付费 Registration with payment after 13/7/15	RM 950	每人 RM 850	每人 RM 850

* 这优惠只局限于由宏愿理财机构主办，需付费的消费税规划研讨营及所得税讲座参加者。

付款方式 Mode of Payment

现金 Cash : RM _____ 支票数额 Cheque Amount : RM _____
支票号码 Cheque No : _____

Cheque payable to: *Great Vision Business Advisory Services Sdn. Bhd.*
Malayan Banking Berhad Account No.: 5627-6840-3658 (Fax No: 03-7733 1561)

介绍人姓名: _____ 联络电话: _____

如有疑问, 请联络 Ms. Carol 03-2035 5488/ 016-662 0546 Email: carolsteph@greatvision.com.my

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CONTENT OUTLINE OF ACCOUNTING TRAINING

- **Fundamentals of Goods and Services Tax (GST)**
- **Accounting & documentation issues relating to GST compliance**
 - Introduction to the 23 GST codes recommended by the Customs
 - What do they mean?
 - How are they applied?
 - What are some common examples?
 - Can there be more codes?
 - How should we organize our Chart of Accounts?
 - How the tax codes relate to GST-03?
 - Updating and setting up the accounting system
 - Preparing / updating your chart of accounts
 - Inventory classification
 - Updating of supplier and customers information
 - Documentation requirements – what are the business documents required to be prepared for GST? (eg tax invoice, CN, DN etc)
 - Invoicing issues
 - Timing of invoice & its significance – common pitfalls
 - Foreign exchange – what needs to be done before submission of returns
 - Treatment of discounts – common pitfalls
 - Simplified tax invoice
 - Difference between accounting and GST rules
 - Accrual basis & cash basis
 - Advance receipts
 - Retention sums
 - Accounting for expenses
 - Transaction date vs posting date vs invoice date
 - Prepayment & accrual of expenses
 - Recording staff claims – what is required and how should we prepare?
 - Accounting for input taxes blocked/ disallowed
 - Accounting for acquisition and disposal of fixed assets
 - Acquisition of fixed assets
 - Disposal of fixed assets
 - Hire purchase scenario
 - Trade-in scenario

CONTENT OUTLINE OF ACCOUNTING TRAINING (CONT'D)

- **Accounting for cross border transactions**
 - Export of goods & services
 - Importation of goods – potential issues
 - Importation of services
 - Offshore trades (trading of goods outside Malaysia)

- **Accounting for deemed supplies**
 - Gift rule – common practices and issues
 - Change of use, private usage
 - Sponsorships
 - Payments in kind – barter trade

- **Accounting for GST adjustments in respect of 6 months rule**
 - Claiming GST bad debt relief on trade debts not received
 - Adjusting GST for subsequent recovery of debts
 - Adjusting GST for subsequent write off of trade debts
 - Adjusting GST for recovery of trade debts written off
 - Adjusting for purchases not paid within 6 months
 - Adjusting for subsequent payment of purchases (previously unpaid after 6 months)

- **Accounting in the transitional period**
 - Supplies made after 1 April 2015 where consideration or invoice raised before 1 April 2015
 - Invoicing for supplies made 1 April 2015 onwards relating to contracts signed prior to 1 April 2015

- **GST impact on accounting for inter-company transactions**

- **Procedure to complete the GST return form (GST-03) online**

- **Review of GST return form (GST-03) before submission**
 - Overall review
 - Spotting errors