

SST EXPANSION AND E-INVOICING: Updates and Key Business Impact



- » 22 July 2025 (Tuesday), 9.00 am – 5.00 pm, DoubleTree by Hilton Johor Bahru
- » 24 July 2025 (Thursday), 9.00 am – 5.00 pm, Connexion Conference & Event Centre @ Nexus, Bangsar South, Kuala Lumpur
- » 15 August 2025 (Friday), 9.00 am – 5.00 pm, Shangri-la Tanjung Aru Kota Kinabalu
- » 28 August 2025 (Thursday), 9.00 am – 5.00 pm, Sheraton Kuching

BONUS!

Get an exclusive
one-to-one Q&A
session with the speaker
(after programme until 7pm)

Sales tax applies on imported goods as well as locally manufactured goods at the tax rate of 5% or 10%. Service tax applies on services by Malaysian businesses as well as services 'imported' by Malaysian businesses – but only in respect of services which are covered in the list of taxable services. The service tax rate is either 6% or 10%, depending on the type of taxable services.

The SST expansion effective 1 July 2025 (with implications starting from 1 September 2025 in certain cases) shifts various goods and services from either non-taxable or exempt to a positive tax rate (e.g. a 5% sales tax or a 6%/8% service tax). The expansion on the list of taxable services affects various transactions such as leasing/rental of commercial property as well as equipment, and sectors such as education, higher education, healthcare, construction, financial services, and beauty/wellness-related sectors.

Likewise, the expansion of scope of taxable goods affects various sectors but many of the existing exemptions are potentially applicable in cases where taxable goods are sold to a customer, a sales tax registered person or to an export-oriented business.

It is important for businesses to understand the law and its practical implications in respect of the new scope of taxability and the exemptions available to ensure compliance while keeping costs optimal.

In June too, the Government has announced three (3) key changes to the e-Invoicing regime. This programme looks beyond headlines and focusses on the practical implications to businesses in relation to the SST expansion and e-Invoicing implementation.

OBJECTIVES

This programme seeks to help you:

- Be up to date with the latest information on SST and e-Invoicing matters
- Understand the applicable exemptions and its conditions/criteria
- Be informed on the key practical aspects in applying the requirements of SST and e-Invoicing

METHODOLOGY

Lecture accompanied with case studies and Q&A session.

WHO SHOULD ATTEND

- CFOs & Finance Professionals
- Tax Practitioners
- Accountants & Auditors

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FACILITATOR

THENESH KANNA

Thenesh is an Executive Director at TRATAX Sdn Bhd, a tax consulting firm based in Kuala Lumpur. He has experience representing clients from diverse industries including automotive, distribution, manufacturing, oil & gas, property developers, and the service sector.

Thenesh is the Chairman of CTIM's Technical Committee on Tax Policy, and a member of the Institute's Technical Committee on Indirect Tax (SST & Customs). He is also member of ACCA's expert panel on taxation and an exco member of the International Fiscal Association's Malaysia branch. In addition to technical publications encompassing authoring of two (2) chapter-in-books for IBFD and IFA, three (3) books on Malaysian taxation and various local and regional tax journals, he also contributes to mainstream media such as the Star newspaper, the Edge business weekly, BFM radio, and ASTRO Awani TV on contemporary tax matters.

He has hands-on experience supporting e-Invoice implementation and SST matters at companies from diverse industries including manufacturing, import & distribution, services, automotive, education, financial, F&B and R&D.

PROGRAMME OUTLINE

8.30 am – 9.00 am	Registration and Welcome Refreshments
9.00 am – 10.30 am	SESSION 1 <ul style="list-style-type: none">• Service Tax Expansion<ul style="list-style-type: none">> Newly taxable sectors> Newly legislated exemptions; scope and conditions> Service tax registration> Requirement to issue invoice, credit note, and debit note with prescribed particulars> Rental/lease of tangible assets: Discussions and case study on the new scope and exemptions> Construction sector: Discussions and case study on the new scope and exemptions> Discussion on the key practical considerations for education, higher education, and healthcare sectors
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	SESSION 2 <ul style="list-style-type: none">• Service Tax: Transitional Issues• Reverse Charge Mechanism on Imported Service Tax in the context of newly prescribed taxable services• Sales Tax<ul style="list-style-type: none">> Overview of goods newly subject to tax> Discussion on existing exemptions that can be applied to avoid/minimise cascading effect> Sales tax registration> Requirement to issue invoice, credit note, and debit note with prescribed particulars> Transactions spanning pre and post Sales Tax registration (transitional matters)• Discussion on actions steps applicable to businesses in relation to SST expansion—including those not required to be SST-registered• Participants Q&A
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	SESSION 3 <ul style="list-style-type: none">• e-Invoicing<ul style="list-style-type: none">> Revised implementation timeline and exemption> Data fields for e-Invoice: Transactional vs Consolidated> Transactions for which consolidated e-Invoice is not permitted—inclusive of the newly imposed RM10,000 threshold> Common pitfalls to avoid in consolidated e-Invoices
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	SESSION 4 <ul style="list-style-type: none">• e-Invoicing (continued)<ul style="list-style-type: none">> Self-Billed e-Invoice (SBel) and common pitfalls to avoid> Transactions involving individual landlords and directors> Key challenges in reconciliation with financial statement data• Participants Q&A
5.00 pm	End of Programme

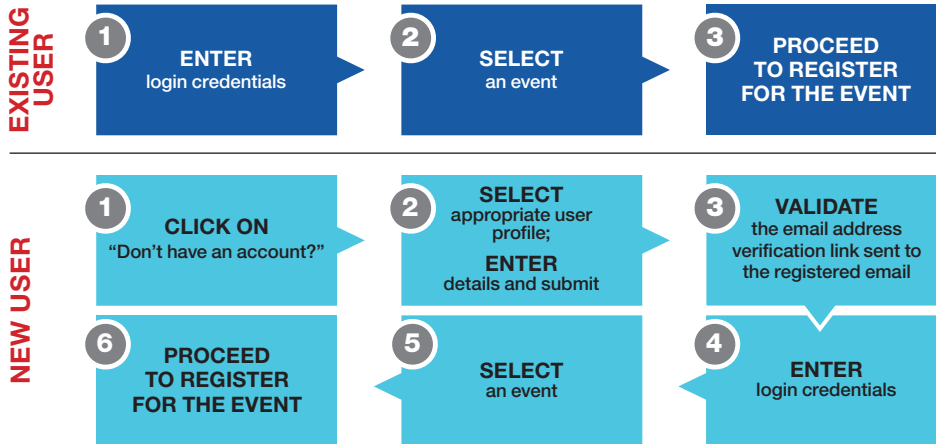
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With immediate effect, enrolment for all
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STRICTLY VIA ONLINE REGISTRATION ONLY

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:



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MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR SEMINARS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - **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 programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

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.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

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 programme, 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 programme, 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 programme or for participants who failed to join the programme. 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.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme 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 programme.

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 programme 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 programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme 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.

PROGRAMME FEES

Member/Member Firm	RM 800
Non-member	RM 950

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

- 22 July 2025 (Tuesday), 9.00 am–5.00 pm
DoubleTree by Hilton Johor Bahru

Contact : Iffah/Jonathan
Tel : 07 227 0369
Fax : 07 222 0391
Email : miajbu@mia.org.my
Address : Malaysian Institute of Accountants
Unit No. 5.03A, 5th Floor, Menara TJB,
No. 9, Jalan Syed Mohd Mufti,
80888 Ibrahim International Business
District, Johor Darul Ta'zim, Malaysia

- 24 July 2025 (Thursday), 9.00 am–5.00 pm
Connexion Conference & Event Centre
@ Nexus, Bangsar South, Kuala Lumpur

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

- 15 August 2025 (Friday), 9.00 am–5.00 pm
Shangri-la Tanjung Aru Kota Kinabalu

Contact : Inda/Ely Susane
Tel : 088 261 291
Fax : 088 261 290
Email : miakku@mia.org.my
Address : Malaysian Institute of Accountants
Lot 6, 2nd Floor, Block A,
Damai Point Commercial Centre,
Off Jalan Damai Luyang,
88300 Kota Kinabalu

- 28 August 2025 (Thursday), 9.00 am–5.00 pm
Sheraton Kuching

Contact : Teddy/Sandra
Tel : 082 418 427
Fax : 082 417 427
Email : miakch@mia.org.my
Address : Malaysian Institute of Accountants
1st Floor, Ultimate Professional Centre
16, Jalan Bukit Mata Kuching
93100 Kuching

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