



# THE INSTITUTION OF ENGINEERS, MALAYSIA

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## Talk on Introduction of the Scope of Service Tax on Engineering Services

(Organised by Public sector Engineers Special Interest Group)

BEM Approved CPD/PDP Hours: 2

Ref. No. : IEM19/HQ/061/T

Date : 2<sup>nd</sup> March 2019 (Saturday)  
Time : 11.00 – 1.00pm (Refreshments will be served at 10.30am)  
Venue : C&S and TUS Lecture Room, 2<sup>nd</sup> Floor, Wisma IEM, PJ  
Speaker : En. Ayub bin Ali

### SYNOPSIS

Today business in the engineering sector is not good and some consensus believe that remaining in the wage earning position is better than trying to be an entrepreneur doing business. An entrepreneur would be keen to know more about the finance requirement for example:-

- a) **What is Service Tax?** Service tax that is a tax charged and levied on taxable services provided by any taxable person in Malaysia in the course and furtherance of business. Taxable person is any person who belongs in Malaysia and is prescribed to be a taxable person. Taxable service is any service which prescribed to be a taxable service.
- b) **When is Service Tax due and payable?** Tax is due and payable when payment is received for taxable service provided to customer by the taxable person
- c) **What is Sales Tax?** A single stage tax levied on imported and locally manufactured goods, either at the time of importation or at the time the goods are sold or otherwise disposed of by the manufacturer.
- d) **Threshold?** Any person providing taxable services liable to be registered if the total amount of taxable services provided by him in 12 months exceed threshold.
- e) **Taxable Period?** Bimonthly

The engineering services fall under the prescribed services under Service Tax Act 2018. The talk will cover the scope below:-

1. The introduction of Service Tax 2018
2. Scope of service tax on engineering services.
3. The intra-group services within group
4. The application of service tax within group G on the same service transaction.
5. Other related issues

### SPEAKER BIODATA

En. Ayub bin Ali, graduated from Universiti Utara Malaysia (UUM) with Bachelor Degree of Economic in 1997. He also obtained his Master in Information and Welfare from Universiti Teknologi Mara (UITM) in 2010. He started his career working in Royal Malaysia Custom Malaysia since year 2000. He worked in various unit such as Import and Export, Customs Academy, GST and currently at Service Tax Unit (Policy and Implementation) as Senior Assistant Director of Customs.

Ir. Mustaffa bin Tek  
Chairman  
Public Sector Engineers Special Interest Group

### FEE ANNOUNCEMENT (Effective: 1<sup>st</sup> October 2017)

#### Members:

- (i) Registration Fee: No Charge
- (ii) Administrative Fee:
  - (a) Online RM15
  - (b) Walk-In RM20

#### Non-Members:

- (i) Registration Fee: RM50
- (ii) Administrative Fee: RM20

- Limited seats are available on a "first come first served" basis (maximum 100 participants).
- To secure your seat, kindly register online at [www.myiem.org.my](http://www.myiem.org.my)

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#### CPD Hours Validation:

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