

## 主题: 落实消费税(GST), 告别销售税(SST)讲座会

日期时间: 14-09-2014 (星期日) 早上九点至下午五点

主讲者: 鍾慧燕宗亲 (消费税顾问)

## GST Implimentation & Abolishment of SST Seminar

Date: 14/9/14 (Sunday) 9am-5pm

Speaker: Choong Hui Yan ( GST Consultant)

### 流程表

0900 - 1030	<b>环节1 / Session 1</b>	客观看待消费税	An Eye-Opening Look into Goods & Services Tax (GST)
1030 - 1045		茶点休息	Tea & Coffee Break
1045 - 1230	<b>环节2 / Session 2</b>	消费税里的“能”与“不能”!	DO s and DON'T s in GST
1230 - 1330		午餐休息	Lunch
1330 - 1500	<b>环节3 / Session 3</b>	正确实施消费税	GST Implementation
1500 - 1515		中场休息	Tea & Coffee Break
1515 - 1700	<b>环节4 / Session 4</b>	问答环节	Question & Answers

### Programme Flow

#### 环节1

- 消费税不止是来真的, 而且越来越接近!
- 向销售税与服务税说掰掰
- 3大消费税供应类型
- 商家的职责与责任
- 消费税如何对商家带来冲击
- 如何区分预付税 (进项税) 与回扣税 (销项税)
- 案例1

#### Topics on Session 1

- GST is coming Real and Near
- Bye to Sales and Service Taxes
- GST Rates: 3 Kinds of Supplies
- GST Duties and Responsibilities
- GST Impacting Business Operators
- GST Mechanism: Input and Output Tax
- Case Study 1

#### 环节2

- 可回扣及被禁止预付税
- 礼品条规
- 招待花费
- 预付税退款
- 课税期种类
- 资金流动影响
- 消费税里该如何定价?
- 案例2

#### Topics on Session 2

- Claimable and Non-Claimable Input Tax
- Gift Rule
- Entertainment Expense
- Input Tax Refund
- Taxable Period
- Cash Flow Impact
- GST Pricing
- Case Study 2

#### 环节3

- 如何注册消费税? 该个人或集团注册?
- 税务单据有什么条件?
- 集团之间的交易来往
- 过渡期课题
- 销售税特别退税
- 消费税呈报方式
- 案例3&4

#### Topics on Session 3

- GST Registration: Group / Individual?
- GST Tax Invoice / DN & CN
- InterCompany Transaction
- Transitional Issues
- Special Refund
- GST Return
- Case Study 3 & 4

