

# Construction SST Documentation and Usage of Exemption Workshop (Reassessment and Realignment)

**Date:** 25th June 2026

**Time:** 9.00am to 5.00pm

**Venue:** Armada Hotel, Petaling Jaya, Selangor



Service Tax (ST) was introduced on 1st September 2018, and effective 1st July 2025, the scope has been expanded to cover construction works and services.

It is time to look into your sSST compliance history and business records because you should have submitted many SST returns since the year 2025. SST is a transaction based self-compliance tax system and heavy penalty is imposed upon failure to comply with the rules and regulations.

Businesses involved in construction works must now ensure proper compliance for SST, like the eligibility of various exemptions, separation of cost in invoice, return submission (SST-02) and pay the correct amount of tax.

The tax authority will perform more often and thorough audits to ensure the registrants/tax payers are declaring and paying the precise amount of tax which they should account in the right way. In order to achieve this, you need to apply the correct SST treatment and be prepared for the upcoming audit/verification process.

## OBJECTIVE:

This workshop is to provide a thorough checking and review technique for the past business transactions involving SST. This workshop aims to get ready the participants for the upcoming tax authority's audit and verification. Also to alert the participants on the common made mistakes, areas of concerns and to enhance audit readiness and build a robust ground of defence for the upcoming audit.

## HOW WILL YOU BENEFIT:

- At the end of this training session, participants will learn to:
- Update on the latest changes to the Service Tax legislation
- Assessment the correct e-Invoice for construction service tax purposes.
- Important areas to review for the construction industry
- Techniques to realign and close the gap
- Analyse the sufficiency of information contained in the invoice and supporting documents (both sales and purchases)

### Course Fee:

**Normal Price**

**RM 1,288.00/pax**

**Early Bird Promo (register before 18<sup>th</sup> June 2026)**

**RM 1,088.00/pax**

**If you come with a colleague or bring a friend**

**RM 988.00/pax**

**HRDCorp Claimable Course**

**\*\*Price includes: Speaker Notes, Attendance e-Certificate, Tea Breaks and Lunch**



# Construction SST Documentation and Usage of Exemption Workshop (Reassessment and Realignment)

## Course Outline

9.00am – 10.00am

### Module 1: Construction Service Tax

#### Legislation Overview

- Service Tax Act 2018 and other key legislation provisions related to construction industry
- Registered the right period?
- When is your registrant effective date?

10.00am – 11.30am

### Module 2: Examine Exemptions For the Construction Industry

- Construction services exemption available/ works excluded SST:
  - Determination of the Company's pure residential building works and public amenities.
  - Satisfied B2B exemption conditions?
  - Fulfilled Finance Minister exemption conditions? E.g. non-reviewable contract
  - Determination of government status? E.g. Sub-contractors registered in the correct Group?
- E-Invoice disclosure requirement and compliance gap analysis
  - Check on e-Invoice SST exemption details
- Stamp duty 1949
  - Relationship among stamp duty, e-Invoice and SST, in order to claim certain exemption. How to cross check?

11.30am – 1.00pm

### Module 3: Operation in Special/Designated Area

- Billing to Special Areas

- Designated Areas (Langkawi, Tioman, Pangkor, Labuan and Pulau 1)

2.00pm – 3.00pm

### Module 4: Form SST-02 and SST-02A

- Returns submitted accurately:
  - Bimonthly via MySST portal, e.g.
    - Value of taxable services
    - Exempted amounts
    - Non-taxable services
  - Is SST payment basis adhere to?

3.00pm – 4.00pm

### Module 5: Other Supply and Back Charge Treatment

- Transactions with sub-contractors
- Transactions with owners
- How to determine the construction services value? I.e. Your existing method to split the raw materials and labour works charges.
- Check the timing to issue e-Invoice and account for service tax.
- Check on supporting documents, e.g. CPC, CMGD and CCC.
- Complex arrangement
- Other related prescribed services concerns, e.g. repair or maintenance, transportation, employment and etc.
- Group exercise

4.00pm – 5.00pm

### Module 6: Preparation For Audit and Appeal Process

- Checklist to prepare the documents and records required during the audit
- Identify red flag
- Various service tax possible penalties
- Appeal process
- Q & A

## ***TRAINERS' PROFILE: Mr DEREK WONG***



**Mr. Wong Yew Fei, Derek** is a Master Trainer of KAC Advisory Services PLT. Derek is an Executive Partner of an accounting and SST advisory firm, and has over 29 years' experience in accounting, tax and finance. He is a public accountant and business advisor to established MNCs, Oil & Gas-related companies, and manufacturing companies. He started his career at a mid-sized audit firm before moving to a Big Four audit firm. Thereafter, he was with SMEs and a public listed company and held a senior financial position at an established large corporation. He has extensive experience in preparing and reviewing management reports, new tax implementation process, budgets, forecasts and cash flow management, fund raising activities, IPOs, back door listing and other corporate exercises.

An Accredited HRDCorp-certified trainer, he is sought-after for his training on SST, transfer pricing, effective debtors management subjects. He has vast practical experience in detecting customers with SST/transfer pricing issues and initiating prevention actions via structured training.

He has vast practical experience in conducting comprehensive new taxation implementation training for GST, SST2.0 and transfer pricing. He is a member of MIA and holds the ACCA and AAT qualifications.

He was a GST agent and had passed customs' GST reviewer examination (MyGCAP), and he has conducted many GST/SST courses and was appointed by GAF Advisory, Persatuan Pegawai Kastam Malaysia and selected Universities' taxation courses facilitator. He is also the regular trainer for Malaysian Institute of Accountants (MIA) for the above subjects.

HRDCorp Registered Company

(If Yes, please tick)



**Workshop Title:** Construction SST Documentation and Usage of Exemption Workshop

**Date & Time:** 25<sup>th</sup> June 2026, Thursday

**Venue & Time:** Armada Hotel, Petaling Jaya, Selangor (9.00AM – 5.00PM)

Course Fee	No. of participants	Total Fees
Normal Fee	RM1,288.00/pax	
Early Bird Rate ( <u>Register before 19/6/20226</u> )	RM1,088.00/pax	
If you bring a friend or colleague	RM988.00/pax	
Total	pax	RM

#### DETAIL

Company Name: \_\_\_\_\_ Industry: \_\_\_\_\_

Contact person: \_\_\_\_\_ Company Tel: \_\_\_\_\_

Company Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_ Vegetraian Meal

1. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

2. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

3. Full Name : \_\_\_\_\_ Designation \_\_\_\_\_

(In the event of additional participants kindly fill up another registration form)

#### PAYMENT METHOD

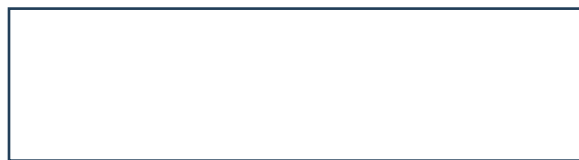
I / We hereby enclose  Online Banking Transfer

Claiming via HRDCorp Claimable Course SBL Khas Levy

Cheque should be crossed and made payable to **YOUNG TITANS ENTERPRISE**. Payments can be deposited into our account - **MBB: 512754-555 259**. A copy of the bank-in slip should be scanned and emailed to [seminar.young.titans@gmail.com](mailto:seminar.young.titans@gmail.com).

Cancellation/ transfer policy: Payment is refundable for cancellation if cancellation is in writing received 7 working days before the event. You can substitute an alternative participant, particulars of which should be given to us in writing before the event. If any participant is absent on the event day, full payment is chargeable.

**YOUNG TITANS ENTERPRISE (YTE)** reserves the right to change the venue(s), date(s) speaker(s) or cancel the event due to circumstances beyond its control. **YTE** also reserves the right to alternative arrangements whatsoever without prior notice to you, should it be necessary to do so. Upon signing the registration form, you are hereby deemed to have read and agreed to the terms and conditions herein.



\_\_\_\_\_  
Signature

and

\_\_\_\_\_  
company stamp

\_\_\_\_\_  
Date:

Should you have any further enquiries, please do not hesitate to contact us.

- Email : [seminar.young.titans@gmail.com](mailto:seminar.young.titans@gmail.com)
- Contact: **Mr Teoh**
- Address: Petaling Jaya, Selangor

Contact No: **011- 1057 3088**