

GST Programme Level 2 (Intake 3/2025)

Programme Objective:

- To develop an in-depth understanding on GST rules and applications
- To appreciate the different GST treatment and application of the GST rules for the different industries

Admission Requirement:

- Participants have completed Tax Academy's GST Programme Level 1 and have 1-2 years' of relevant working experience in taxation

Dates

Topic	Trainer	Dates & Venue
Concepts & Applications (Module 1) <ul style="list-style-type: none"> • In-depth Concepts & Applications • Cross-Border Transactions and the Digital Economy • Input Tax Recovery 	Mr Yeo Kai Eng Retired Partner, Ernst & Young LLP Ms Yap Mei Mei Group Tax Specialist, GST Division Inland Revenue Authority of Singapore Ms Seow Seok Hong Director (GST) PricewaterhouseCoopers Singapore Pte. Ltd.	04 Feb 2026 9.00 am to 5.00 pm 05 Feb 2026 9.00 am to 5.00 pm 06 Feb 2026 9.00 am to 5.00 pm IRAS Revenue House 55 Newton Road Basement 1 (Courage and Discovery Room)
Financial Sector & Services (Module 2) <ul style="list-style-type: none"> • Banks & Merchant Banks/ Futures • Stockbroking & Insurance (includes deemed Input Tax on insurance cash payments) • Fund Management & Trust Services 	Ms Wong Sze Teen Group Tax Specialist, GST Division Inland Revenue Authority of Singapore	9 Feb 2026 9.00 am to 5.00 pm Via Zoom

Real Estate & Construction (Module 3) <ul style="list-style-type: none"> • Introduction to Construction Industry • GST Treatment of Construction Services and Materials, Deposits and Damages • GST Treatment of supplies in the Real Estate Industry • GST Treatment of Management Fund and Sinking Fund 	Ms Sharon Tan Deputy Director, GST Division Inland Revenue Authority of Singapore	10 Feb 2026 9.00 am to 5.00 pm Via Zoom
Manufacturing & Specific Issues concerning Imports & Exports (Module 4) <ul style="list-style-type: none"> • Overview of the Manufacturing Industry & its GST treatment • Specific issues concerning Imports & Exports • Challenges faced by the importers and exporters 	Ms Eu Chin Sien Executive Director BDO Tax Advisory Singapore	12 Feb 2026 9.00 am to 5.00 pm IRAS Revenue House 55 Newton Road Basement 1 (Courage and Discovery Room)
Various Service Sectors (Module 5) <ul style="list-style-type: none"> • Logistics • Telecommunication • Voluntary Welfare Organisations (VWOs) and Charities • Webhosting & Co-location Services • Advertising • Hotel • Travel • Motor Vehicles 	Mrs Chong Fong Peng Senior Tax Specialist, GST Division Inland Revenue Authority of Singapore	24 Feb 2026 9.00 am to 5.00 pm 25 Feb 2026 (AM) 9.00 am to 12.30 pm Via Zoom
Incentives, Rebates and Loyalty Programmes (Module 6) <ul style="list-style-type: none"> • Incentives and Rebates • Vouchers • Loyalty Reward Points 	Ms Yap Mei Mei Group Tax Specialist, GST Division Inland Revenue Authority of Singapore	26 Feb 2026 (AM) 9.00 am to 12.30 pm Via Zoom
GST Assisted Self-Help Kit (ASK) Seminar		26 Feb 2026 (PM) 2.00 pm to 5.30 pm Via Zoom

Note:

- Participants are given access to the programme materials on the Learning Management System, Canvas from 26 Jan 2026 to 30 Apr 2026.
- Programme qualifies for a total of 51 CPE hours recognised by accreditation and professional bodies.
- Photographs and footage may be taken during the course/event. These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

Written Examination

- Participants must achieve at least **60% attendance** to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
1.	In-depth Concepts and Applications	14 marks
	Input Tax Recovery	14 marks
	Cross-Border Transactions and the Digital Economy	12 marks
2.	Financial Sector & Services	20 marks
3.	Real Estate & Construction	20 marks
4.	Manufacturing & Specific Issues Concerning Imports and Exports	20 marks
5.	Various Service Sectors (Part I)	20 marks
6.	Various Services Sectors (Part II)	10 marks
	Incentives, Rebates and Loyalty Programmes	10 marks
	Total weightage as follows:	
	Question 1: Compulsory	100 marks
	Questions 2 to 6: Choose 3 out of 5	

Date: 8 April 2026
 Time: 9 am to 12.30 pm
 Venue: Multi-Purpose Hall @ Revenue House (IRAS)

Course Fees

\$3,706.00 (inclusive of 9% GST)

- Fees include course materials and written examination fee for first sitting.
- The same course fee applies for participants who opt out of the examination.
- Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD3,400, excluding GST.
- Self-funded individuals may apply for SkillsFuture Credit claim and Union Training Assistance Programme (UTAP) funding, subject to the respective conditions.

NOTE: Please ensure that you have read and understood the [Terms and Conditions](#) for courses before you register.

Registration

To register, scan the QR code below



<https://go.gov.sg/gstl232025>

Or register in the link below

<https://go.gov.sg/gstl232025>