

Executive Tax Programme Level I (GST) – 1/2021

Dates

| Topic | Dates |
|---------------------------------------------------------|--------------------------------------------------------------------------|
| Basic Concept of GST | 17 May 21 (9 a.m. to 12.30 p.m.) |
| GST Administration | 17 May 21 (2 p.m. to 5.30 p.m.) 18 May 21 (9 a.m. to 12.30p.m.) |
| Imports and Exports | 18 May 21 (2 p.m. to 5.30 p.m.) |
| Overview of Singapore Tax Regime (non-examinable topic) | 10 May 21 (9 a.m. to 11 a.m.) |

Note: All classes will be conducted online via Zoom.

Recording of the online training by Tax Academy (TA) is a requirement by SkillsFuture Singapore (SSG) for audit purposes as TA's courses qualify for SSG funding.

Participants are also required to turn on their video cameras throughout the full training session for the purpose of the recording.

Delivery Format for Examinable Topics

| Examinable Topics | Delivery Format |
|----------------------|---------------------------------------------------------|
| Basic Concept of GST | Online Learning ¹ and Classroom ² |
| GST Administration | |
| Imports and Exports | |

¹ Participants will be given access to the online Learning Management System from 5 May 2021 to 11 June 2021.

² Participants are required to complete the requisite online topics and quizzes prior to the two-day sessions with trainers. Attendance is compulsory.

Course Fees

\$963 (incl 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.

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

Written Examination

- a. Participants must achieve at least 60% attendance to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- b. GST Act and Regulations will be allowed into the examination hall as reference. Copies of the GST Act can be downloaded from the AGC Singapore website: <http://sso.agc.gov.sg>. All GST Act from other publications (including CCH & Lexis Nexis) will not be allowed to be brought into the examination hall.
- c. Please refer to the exam format and marks allocation for each question below:

| Question | Topic | Weightage |
|----------|------------------------|------------------|
| 1. | Basic Concept of GST | 30 marks |
| 2. | GST Administration | 40 marks |
| 3. | Imports and Exports | 30 marks |
| | Total weightage | 100 marks |

Date: 8 June 2021 (Tuesday)

Time: 9 a.m. to 11 a.m.

Venue: SMU School of Law

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|---------------|-----------------------------|
| Topic: | Basic Concept of GST |
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Duration: 0.5 day (3 CPE hours)

Date: 17 May 2021, 9 a.m. to 12.30 p.m.

Lecturers: Mr Jiang Hai
Tax Director
Deloitte

Content

- 1) Introduction and Overview of Tax
 - Rationale for GST
 - The Mechanism of GST
 - Various Milestones in GST Administration in Singapore
- 2) Scope of Tax, Supplies, Place of Supply, Taxable Person and Imports
 - Supply and Consideration
 - Supply of Goods and Services
 - Customer accounting for prescribed goods
 - Exempt supplies
 - Deemed Supplies
 - Place of Supply

- GST on Imports
- 3) Computation of Tax - Value of Supply and Time of Supply
 - Value of Supply and Output Tax on Deemed Supplies
 - Bad Debt Relief
 - The Various Rules for Time of Supply and Its Applications in Rate Change
- 4) Exempt supplies
- 5) Disbursements vs Reimbursements
- 6) Input Tax and Fringe Benefits
 - General Principles for Input Tax Credits
 - Exceptional Input Tax Reliefs (e.g. Pre-registration and Pre-incorporation claims)
 - Fringe benefits

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| Topic: | GST Administration |
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Duration: 1 day (6 CPE hours)

Date: 17 May 2021, 2 p.m. to 5.30 p.m.
18 May 2021, 9 am to 12.30 p.m.

Lecturer: Chin Hin Hin
Manager, GST Division
Inland Revenue Authority of Singapore

Content

- 1) Registration & De-registration
 - Liability for Registration, Group and Divisional Registrations
 - Registration for Different Constitutions
 - Taxable Persons (including body corporates and Unincorporated bodies)
- 2) Records, Tax Invoices & Receipts and Comptroller's Power
 - Record-keeping (Include Comptroller's Powers to Obtain Information, Security and Production of Evidence)
 - Tax Invoice (including electronic invoicing) & Receipts
 - Comptroller's Power to obtain information
- 3) Return, Payment and Assessment
 - Types and Requirements for Return filing & Payments (including electronic filing and payments)
 - How to complete GST F5 & F7
- 4) Objection and Appeals; Offences and Penalties
 - Assessment, Notices, Service of Notices
 - Objection and Appeals

- Offences and Penalties

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|---------------|------------------------------|
| Topic: | Imports & Exports |
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Duration: 0.5 day (3 CPE hours)

Date: 18 May 2021, 2 p.m. to 5.30 p.m.

Lecturer: Mrs Jeana Oon Chua Chor Hong
Senior Tax Specialist, GST Division
Inland Revenue Authority of Singapore

Content

- 1) Imports
 - GST on Imports of Goods and Services
 - Free Trade Zone
 - Valuation of Imported Goods
- 2) Import GST Suspension Schemes (Including ZGS, MES)
 - Warehousing Regime
 - Temporary Import Suspension Reliefs
 - Rationale
 - Features and Operations of the Various Schemes
 - Imported Services
- 3) Zero-Rating Reliefs: Exports and International Services
 - The Broad principles for Zero-rating
 - Exports of Goods
 - Application of International Services - S21(3)(a) to (g) and (j)
- 4) Other GST Schemes (TRS, HCES)
 - Rationale
 - Features and Operations of the Various Schemes

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| Topic: | Overview of Singapore Tax Regime |
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Duration: 2 hours (2 CPE hours)

Date: 10 May 2021, 9 a.m. to 11 a.m.

Lecturer: Lam Chee Han
Tax Specialist, Corporate Tax Division
Inland Revenue Authority of Singapore

Content

- Introduction to public finance in Singapore
- Policy formulation process
- Taxation in Singapore: History & Policy
- Introduction to Various Taxes in Singapore
- Role of Ministry of Finance and Inland Revenue Authority of Singapore
- Trends in Administration
- Challenges Ahead