

GST PROGRAMME LEVEL 3: ADVANCED GST PROGRAMME Intake 2025/26

Information Package



INTRODUCTION

The Executive Tax Programme Level III (GST) is the foremost training programme in the area of Goods and Services Tax (GST) for the tax professionals in Singapore. The curriculum offers rigorous training in advanced GST concepts and relevant case laws. This programme provides a platform for the exchange of tax knowledge and views between the participants from the public and private sectors.

Participants can expect to learn from the best, as courses are conducted by senior tax professionals from the Big 4 international accounting firms, the industry and tax experts from IRAS.

STRUCTURE

There are two components to this programme, the coursework and the research/case study components. Participants will have to complete 5 modules and 1 research/case study paper over a ten-month period.

Admission Criteria

Candidates should have at least 3 years of relevant working experience in GST. They should also be graduates from a recognized university or possess relevant professional qualification (ACCA and/or CPA). Candidates must also have completed and attained at least a grade C for the GST Programme Level 2. Admission will be subject to approval by the Academy on a case-by-case basis.

The coursework modules may also be taken individually. Applications will be considered by the Academy on a case-by-case basis.

Course Fees

The course fee is S\$15,260.00. It includes 9% GST, course materials and examination fees for the first sitting.

The course fee for specific modules (i.e. for candidates not taking up the entire Advanced GST course) ranges from \$1,046.40 to \$5,232.00 per module (prices listed includes GST). Please refer to the course schedule for the respective module fees.

Coursework Component**GST 101 Tax Policy, Administration and Compliance**

Weightage of the module: 10%

The module is made up of 2 parts, to be covered in two 3-hour sessions. This module is tagged to the module within the Advanced Tax Programme (ATP), ATP101, of the same module title. Advanced GST participants will attend the classes with ATP participants.

Part 1 will cover the Fiscal Policy of Singapore, in particular the basic tenets of tax policy and the rationale for the policy stance. Participants will study in detail the structure of the Singapore budget using actual recent budget materials. Participants will also discuss the unique features of public finance in Singapore.

Part 2 will cover how the tax law and policies are administered in Singapore from the tax administrator's perspective. Participants will study how the tax policies formulated by the Government are actually implemented on the ground through IRAS, starting with the overall philosophy of the need to encourage voluntary compliance.

Participants will be given an appreciation of the trade-offs in tax administration in particular, the trade-off between service and compliance. The various provisions in the tax law to enable Government to enforce compliance and how IRAS goes about using these provisions to raise the level of compliance will be covered.

Assessment*:

10% of the modular assessment will be determined based on active individual classroom participation and 90% of the modular assessment will be determined based on each participant's performance on a written assignment.

GST 102 Legal Framework of Taxation

Weightage of the module: 10%

The following topics will be covered:

Appeal processes to the Board of Review and the Courts, use of case law authority of other relevant jurisdictions and case law analysis, interpretation of tax statutes in arguments and submissions before IRAS and the courts. The sessions will involve an in-depth analysis of recent tax cases and the reasoning of the court decisions in those cases. There will also be an opportunity for the class to examine and discuss interpretation of selected statutes.

Assessment*:

The module will comprise lectures, class participation and presentation, and critique. 10% of the modular assessment will be individual active classroom participation, 20% on in-class assignment and presentation and 70% on individual performance on a take-home written assignment.

GST 103 Insights To The Complexity In Issues Concerning Supply

Weightage of the module: 30%

This module will cover the contents of determining the business test, establishing the link between supply and consideration, identifying the supplier in tripartite situations, determining the taxability of all issues concerning damages and compensation payments, such as forfeited deposit, compensations for early terminations, and single/composite or multiple supplies.

Assessment*:

10% of the modular assessment will be determined based on active classroom participation, 10% on group discussion and sharing, 20% on case analysis presentation/sharing and 60% on individual take-home assignment.

GST104 The Rights & Obligations to Deduct Input Tax

Weightage of the module: 30%

This module will cover topics on the principle of fiscal neutrality applicable to input tax, input tax on supplies intended for use in future business, input tax on advance payments leading to no supplies, input tax on compensation and damage payments, lack of underlying supply or commercial reality, in the absence of a tax invoice/receipt and The Kittel Principle.

Assessment*:

10% of the modular assessment will be determined based on active classroom participation, 10% on group discussion and sharing, 20% on case analysis presentation/sharing and 60% on individual take-home assignment.

GST 105 GST Compliance & ACAP

The following topics will be covered:

- Background – the need for ACAP and the benefits
- How to conduct ACAP, post ACAP review (“PAR”) and ACAP renewal
- What are controls
- How to test the effectiveness of controls
- How to select samples
- How to perform substantive testing
- How to prepare ACAP report
- Practical experience of ACAP
- How to monitor and maintain ACAP including linking this to PAR and ACAP renewal
- Special circumstances after the accordance of ACAP e.g. merger and acquisition

This module is non-examinable.

**assessment format is correct at time of this publicity and may be subject to change.*

Research/Case Study Component

Participants can either write a research paper reviewing the policy and technical aspects of a specific topic of choice, or an advisory resolution to a scenario- based case study provided in this course.

Case Study

The main objective of the case study is to develop analytical and practical application skills of trainees in specialized areas/ issues.

The scope and the facts of the case are pre-developed and will be used as the single common case study for trainees who opt for this. Trainees will have to perform analysis of the case study, draw literature references from the concept and principles covered in the course notes to arrive at the appropriate recommendations.

A sample of the case study from the last intake is found in Annex 1.

Research Paper

The research paper will be on policy and technical review.

A collated list of research topics attempted by past participants is found in Annex 1.

Requirements for the Research/Case Study Component

Submission of Draft Report, 06 April 2026

The report shall be approximately 4,000 – 5,000 words (excluding Annexes). Please use Arial font-size 14 and single-line spacing. Word count to be reflected at the end of the report. This report is to be emailed to Tax Academy by **06 April 2026 (Mon), 5 p.m.**

The research/ case study is expected to cover

- Description of the topic being examined
- Existing Legislation;
- Background of the topic, including the review of Materials on the topic;
- Comparative Analysis of legislation / position in other jurisdictions where relevant;
- Analysis of case laws;
- Application of tax principles;
- Conclusion and Recommendation.

This report will be circulated to the Examining Panel in preparation for the Report Presentation session.

Report Presentation, 20, 21 & 22 April 2026

Via Teams

Trainees will present to examiners, on their findings and recommendations.

Submission of Final Report, 29 June 2026 (20%)

The report shall be approximately 4,000 – 5,000 words (excluding Annexes). Please use Arial font-size 14 and single-line spacing.

The Final Report is to be emailed to Tax Academy by **29 June 2026 (Mon), 5pm**. Word count to be reflected at the end of the report.

Annex 4(a) lists the grading criteria for Research topic report and Annex 4(b) lists the grading criteria for Case Study.

GradingCoursework Component:

GST101	10%
GST102	10%
GST103	30%
GST104	30%

Research/Case Study Component:

Final Report	20%
Total	100%

In the event a participant does not pass any of the components, the following will take place,

Coursework component –

Supplementary papers will be offered to participants who do not pass any of the module(s) within 3 months upon release of module results. If participant does not pass, they will be required to re-take the module(s) with the next intake.

Research component –

Participants will be allowed to improve on their report and re-submit; subject to the following,

- within a 3-month period immediately following the release of the results
- if participant fails again, they will be required to re-take the whole component with next intake and the research component fee applies

COURSEWORK SCHEDULE

Module	Mode of Delivery	Date/Time	Fee (inclusive GST)
GST 101 Tax Policy, Administration and Compliance (6 hours) Module Weightage: 10% Assessment: Graded take-home assignment	Zoom	23 Apr 2025 (Wed) 6.30 p.m. – 9.30 p.m. 26 Apr 2025 (Sat) 6.30 p.m. – 9.30 p.m.	\$1,046.40
GST 102 Legal Framework of Taxation (9 hours) Module Weightage: 10% Assessment: Graded take-home assignment	Zoom	19 May 2025 (Mon) 9 a.m. – 5 p.m. 20 May 2025 (Tue) 9 a.m. – 12 p.m.	\$1,569.60
GST 103 Insights to the Complexity in Issues Concerning Supply (30 hours) Module Weightage: 30% Assessment: Graded take-home assignment	In-person	01 July 2025 (Tue) 9 a.m. – 5 p.m. 02 July 2025 (Wed) 9 a.m. – 5 p.m. 08 July 2025 (Tue) 9 a.m. – 5 p.m. 09 July 2025 (Wed) 9 a.m. – 5 p.m. 10 July 2025 (Thu) 9 a.m. – 5 p.m.	\$5,232.00
GST104 The Rights & Obligations to Deduct Input Tax (18 hours) Module Weightage: 30% Assessment: Graded take-home assignment	In-person	05 Aug 2025 (Tue) 9 a.m. – 5 p.m. 06 Aug 2025 (Wed) 9 a.m. – 5 p.m. 12 Aug 2025 (Tue) 9 a.m. – 5 p.m.	\$3,139.20
GST105 GST Compliance & ACAP (6 hours)	In-person	09 Sep 2025 (Tue) 9 a.m. – 5 p.m.	\$1,046.40

RESEARCH/CASE STUDY SCHEDULE

Item	Date*	Time
Release of Case Study via email	September 2025	-
Submission of Draft Report	06 April 2026 (Mon)	Email submission by 5 p.m.
Presentation of Draft Report <i>via Teams</i>	20 April 2026 (Mon) 21 April 2026 (Tue) 22 April 2026 (Wed)	9 a.m. – 6 p.m. Individual presentation schedule to be advised.
Submission of Final Report (20%)	29 June 2026 (Mon)	Email submission by 5 p.m.
Release of Results	August/September 2026	-

**Dates indicated are accurate at time of printing and may be subject to changes.*

ANNEX 1

- Case Study from last intake: *(refer to separately attached file)*
- List of past research topics:

	<u>Topic</u>
1	The Distinguishing Factors for Lease (as goods) and Facilities (as services) and its Significance for GST Purposes
2	The GST Implications on Beneficiary Interest in land
3	Partial Exemption and Input Tax Recovery – Review of Regulation 29(3) and Reg 35
4	A Review of the GST treatment of Transfer of Partnership Interest
5	Interpretation and Application of Paragraph 5(3) of the Second Schedule to the GST Act on the Use of Business Premises by a Third Party for Free
6	Whether the Permanent Establishment and Tax Residency for Income Tax purposes are Relevant for Determining Business or Fixed Establishment for GST purposes
7	A study on the Significance of regarding a Treatment or Process of Goods as a Supply of Goods for GST Purposes
8	Taxability of Rebates
9	Reverse Charge – GST on Imported Services
10	A study on GST rules applicable to cloud computing
11	A study on the GST implications of funds raised through crowdfunding activities
12	GST on Early Terminations, Forfeited Deposits and Liquidated Damages
13	GST Taxability of Payments on Cancellation, Termination, Compensation and Settlement
14	A Review of Regulations 37 and 39 in the Context of Capital Assets
15	Review on the GST treatment of Termination Fees
16	A Study on the Application of Current Legislative Powers to Combat Missing Trader Fraud (MTF) Arrangements Involving Gold
17	Determining whether an activity is a business for GST purpose
18	A Review of Incentives & Rebates

ANNEX 3: Report Presentation**(60 mins per participant including Q & A)**

* Presentation: 40mins / Comments by examining panel: 20mins

Presentation should cover,

- Outline of the paper
- key issues
- new insights
- recommendations

This presentation presents an opportunity for participants to present their findings and/or research content. Examiners will provide their inputs to guide participants to improve on their reports before the final submission for grading.

ANNEX 4(a): Final Report grading criteria for Research Topic

The report shall be approximately 4,000 – 5,000 words (excluding Annexes). Please use Arial font-size 14 and single-line spacing.

A. Executive Summary (2 marks)

1. Objectives clearly stated
2. Findings are summarised.
3. Research methodology stated (if applicable)
4. Conclusion highlighted

B. Body of the report (12 marks)

1. Issues from various aspects clearly identified.
2. Analysis of background and current practices.
3. Logical development of argument.
4. Technical and legal analysis, including application of concepts learnt in *coursework component and technical basis of proposed advisory.
5. Ability to use and cite authority (where applicable - legislation, case law, published articles, etc.) to support argument.

C. Conclusion and Recommendation (6 marks)

1. Conclusion incorporates own insights and reasoning.
2. Recommendations.
3. Adequately address issues and remarks raised by Examining Panel during Report Presentation.

**coursework component comprises: GST101 Tax Policy, Administration & Compliance; GST102 Legal Framework of Taxation, GST103 Insights to the Complexity in Issues Concerning Supply & GST104 The Rights & Obligations to Deduct Input Tax.*

ANNEX 4(b): Final Report grading criteria for Case Study

The report shall be approximately 4,000 – 5,000 words (excluding Annexes). Please use Arial font-size 14 and single-line spacing.

A. Body of the report (14 marks)

1. Issues from various aspects clearly identified and addressed.
2. Logical development of argument.
3. Technical and legal analysis, including application of concepts learnt in *coursework component, current practices and technical basis of proposed advisory.
4. Ability to use and cite authority (where applicable - legislation, case law, guidance by Comptroller, published articles, etc.) to develop advisory.

B. Conclusion and Recommendation (6 marks)

1. Conclusion incorporates own insights and reasoning.
2. Recommendations.
3. Adequately address issues and remarks by Examining Panel during Report Presentation.

**coursework component comprises: GST101 Tax Policy, Administration & Compliance; GST102 Legal Framework of Taxation, GST103 Insights to the Complexity in Issues Concerning Supply & GST104 The Rights & Obligations to Deduct Input Tax.*