

## GST Programme Level 1 (Intake 3/2022)

### Programme Objective:

- Provides a firm foundation in GST concepts and the Singapore GST Act
- Analysis of GST obligations and GST treatment of practical cases will be discussed

### Admission Requirement:

- Programme is recommended for participants with little or no knowledge in GST

## Dates

Topic	Trainer	Dates
<b>Topic 1: Basic Concept of GST</b> <ul style="list-style-type: none"> <li>• Introduction and Overview of GST</li> <li>• Scope of Tax and Supplies</li> <li>• Input Tax and Fringe Benefits</li> <li>• Exempt Supplies</li> </ul>	<b>Mr Jiang Hai</b> Tax Director Deloitte Tax Solutions Pte Ltd	20 Feb 2023 (AM) (9am to 12.30pm)  <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
<b>Topic 2: Imports and Exports</b> <ul style="list-style-type: none"> <li>• Imports of Goods</li> <li>• Imports of Services</li> <li>• Zero-Rating Reliefs</li> <li>• Other GST Schemes</li> </ul>	<b>Ms Anna Poh</b> Tax Specialist (Accredited), GST Division Inland Revenue Authority of Singapore	21 Feb 2023 (9am to 3pm)  <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
<b>Topic 3: GST Administration</b> <ul style="list-style-type: none"> <li>• Registration &amp; De-registration</li> <li>• Records, Tax Invoices &amp; Receipts and Comptroller's Power</li> <li>• Return, Payment and Assessment</li> <li>• Objection and Appeals; Offences and Penalties</li> </ul>	<b>Ms Quile Lily</b> Tax Specialist (Accredited), GST Division Inland Revenue Authority of Singapore	27 Feb 2023 (9am to 3pm)  <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
<b>Overview of Singapore Tax Regime (non-examinable topic)</b> <ul style="list-style-type: none"> <li>• Introduction to public finance in Singapore</li> <li>• Policy formulation process</li> <li>• Taxation in Singapore: History &amp; Policy</li> <li>• Introduction to Various Taxes in Singapore</li> <li>• Role of Ministry of Finance and Inland Revenue Authority of Singapore</li> <li>• Trends and Challenges in Administration</li> </ul>	<b>Ms Esther Lau Kiat Peng</b> Deputy Director Inland Revenue Authority of Singapore	Asynchronous Session Participants will be given access to view the recorded session in Canvas from 06 Feb 2023

**Note:**

- This is a blended learning course. Participants are required to complete the requisite online topics and quizzes prior to the 1.5-day sessions with trainers. Attendance at the sessions is compulsory.
- Participants are given access to the e-Learning materials on the Learning Management System, Canvas from 06 Feb 2023 to 31 Mar 2023.
- 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. Participants are also required to turn on their video cameras for the recording.
- Programme qualifies for a total of 23 CPE hours including the e-Learning component.

**Course Fees****\$826.20 (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.*
- *Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD765, 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.

**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.
- 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 into the examination hall.
- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
1.	Topic 1: Basic Concept of GST	35 marks
2.	Topic 2: Imports and Exports	35 marks
3.	Topic 3: GST Administration	30 marks
	<b>Total weightage</b>	<b>100 marks</b>

Date: 21 March 2023  
 Time: 10am to 12pm  
 Venue: Revenue House (IRAS)