

COURSEWORK SCHEDULE

Module	Mode of Delivery	Date/Time	Fee
<p>GST 101 Tax Policy, Administration and Compliance (2 sessions)</p> <ul style="list-style-type: none"> - Fiscal Policy of Singapore - Formulation and Implementation of tax policies - Enforcement of Tax Compliance <p>Module Weightage: 10% Assessment: Graded take-home assignment</p>	Zoom	<p>01 Aug 2023 (Tue) 6.30 p.m. – 9.30 p.m.</p> <p>04 Aug 2023 (Fri) 6.30 p.m. – 9.30 p.m.</p>	\$367.20
<p>GST 102 Legal Framework of Taxation (3 sessions)</p> <ul style="list-style-type: none"> - Appeal Processes - Case law authorities and Analysis - Interpretation of Tax Statutes in submissions - Recent GST/VAT cases <p>Module Weightage: 10% Assessment: Graded take-home assignment</p>	Zoom	<p>17 Aug 2023 (Thu) 6.30 p.m. – 9.30 p.m.</p> <p>24 Aug 2023 (Thu) 6.30 p.m. – 9.30 p.m.</p> <p>31 Aug 2023 (Thu) 6.30 p.m. – 9.30 p.m.</p>	\$550.80
<p>GST 103 Goods and Services Tax (Law, Interpretation and Applications) (9 sessions)</p> <p>Advanced Concept of Supply & Consideration</p> <ul style="list-style-type: none"> - Importance of ‘Direct Link’ between payment and supply made - Tests of Single / Multiple Supply - Taxability of Deposits and Early Termination Payments <p>Concept of Business Establishment and Fixed Establishment</p> <p>International Services</p> <ul style="list-style-type: none"> - Place of Supply of Services - Zero-rated Services - Meaning of ‘Directly In Connection With’ Goods or Property - Meaning of ‘Directly Benefit’ - Identifying the Establishment Receiving the Supply of Service <p>Module Weightage: 40% Assessment: Exam</p>	In-person	<p>18 Sep 2023 (Mon) 9 a.m. – 5 p.m.</p> <p>19 Sep 2023 (Tue) 9 a.m. – 5 p.m.</p> <p>25 Sep 2023 (Mon) 9 a.m. – 5 p.m.</p> <p>26 Sep 2023 (Tue) 9 a.m. – 5 p.m.</p> <p>27 Sep 2023 (Wed) 9 a.m. – 12 p.m.</p>	\$1,652.40
		Exam: 04 Oct 2023 (Wed) 10 a.m. – 12 p.m.	

<p>GST104 GST Compliance & ACAP (2 sessions)</p> <ul style="list-style-type: none"> - Background – the need for ACAP and the benefits - How to conduct ACAP, post ACAP review (“PAR”) and ACAP renewal - What are the controls - How to test the effectiveness of controls - How to conduct substantive testing - How ACAP status is accorded - 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 <p>Module Weightage: 10% Assessment: Assignment/Presentation</p>	<p>Zoom</p>	<p>05 Sep 2023 (Tue) 9 a.m. – 12 p.m.</p> <p>06 Sep 2023 (Wed) 9 a.m. – 12 p.m.</p>	<p>\$367.20</p>
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